

Open Budget Survey 2023

Questionnaire

Egypt

May 2024

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 2022-23

Source:

Comment:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

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:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

Although the document states that it was published in February 2022, I didn't find any news articles or archive tools to confirm such date, in addition to the document itself when downloaded has a creation date of December 11, 2022.

Peer Reviewer

Opinion: Agree

Comments: I would like to point out an inconsistency with this document, where at the time of review, this reviewer did not link to the document on the main MoF website's 2022/2023 budget page

<https://mof.gov.eg/ar/posts/stateGeneralBudget/627bb3136b2340000aca3b95/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%B9%D8%A7%D9%85%D8%A9%202022%2023> This has been the main MoF url for over ten years, and is promoted as its page on its Facebook page and other

social media. The website the document is found on, budget.gov.eg, is a subsidiary website that is not well promoted or may not be known to researchers or general citizens.

Government Reviewer

Opinion: Agree

Comments: PBS was published yet for internal use. Meanwhile, It was uploaded on MOF website in 12/11/2022.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

11/12/2022

Source:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

PDF creation date and last modified JavaScript tool point to this date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

PDF creation date and last modified JavaScript tool point to this date.

Source:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The document was published on 12/2022. 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.

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://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: While the provided link does work and the document can be downloaded, its location on a special website https://budget.gov.eg , and not the main MoF website mof.gov.eg that is the normal recourse for all budget materials, might hinder its accessibility. On that website's 2022/2023 budget page, the document is not available

https://mof.gov.eg/ar/posts/stateGeneralBudget/627bb3136b2340000aca3b95/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%B9%D8%A7%D9%85%D8%A9%202022%2023

Government Reviewer

Opinion: Agree

Comments: https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf

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:

https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: It is a PDF document

Government Reviewer

Opinion: Agree

Comments:

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://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

PDF creation date and last modified JavaScript tool point to a publication date of December 11, 2022.

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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

Answer:

2022/2023 البيان المالي التمهيدي ما قبل الموازنة للعام المالي Pre-Budget Statement for FY 2022/2023

Source:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

2022/2023 البيان المالي التمهيدي ما قبل الموازنة للعام المالي
Pre-Budget Statement for FY 2022/2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022-23

Source:

Comment:

البيان المالي عن مشروع الموازنة العامة للدولة للسنة المالية 2022/2023
Financial Statement on Draft State Budget for FY 2022/2023
<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Supporting Documents:

البيان التحليلي عن مشروع الموازنة العامة للدولة للسنة المالية 2022/2023
Analytical Statement on Draft State Budget for FY 2022/2023
<https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

البيان الإحصائي للهيئات الاقتصادية عن مشروع موازنة العام المالي 2022/2023
Statistical Statement of Economic Authorities on Draft State Budget for FY 2022/2023
<https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

9/5/2022

Source:

<https://www.youm7.com/story/2022/5/9/%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%81%D9%89-%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-%D8%A8%D9%80-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2022-2023/5754528>

<https://www.shorouknews.com/news/view.aspx?cdate=09052022&id=23159950-378d-407f-83e2-415a0a764654>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

<https://www.shorouknews.com/news/view.aspx?cdate=09052022&id=23159950-378d-407f-83e2-415a0a764654>

Comment:

Using the Java Script tool on the official Ministry of Finance website indicates that the document was last modified on May 11, 2022, though the document was released by a news agency (Shorouk) on May 9, 2022, when the document was submitted to the legislature. Both dates, however, indicate the answer to be (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. 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:
11/5/2022

Source:
<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:
Supporting documents also published on May 11, 2022 (using Java Script last modified tool):

2022/2023
Analytical Statement on Draft State Budget for FY 2022/2023
<https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

البيان الإحصائي للهيئات الاقتصادية عن مشروع موازنة العام المالي 2022/2023
Statistical Statement of Economic Authorities on Draft State Budget for FY 2022/2023
<https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
Using the Java Script tool on the official Ministry of Finance website indicates that the document was last modified on May 11, 2022, two days after it was submitted to the legislature.

Source:
<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: EBP was published on 11/05/2022 . 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.

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://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Supporting Documents:

- The Analytical Statement for FY 2022/2023: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

- The Statistical Statement of Economic Authorities for FY 2022/2023: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

<https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

<https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

The document (and its supporting documents) are fully published in PDF formats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

البيان المالي عن مشروع الموازنة العامة للدولة للسنة المالية 2022/2023
Financial Statement on Draft State Budget for FY 2022/2023

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Supporting Documents:

البيان التحليلي عن مشروع الموازنة العامة للدولة للسنة المالية 2022/2023
Analytical Statement on Draft State Budget for FY 2022/2023

<https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

البيان الإحصائي للهيئات الاقتصادية عن مشروع موازنة العام المالي 2022/2023
Statistical Statement of Economic Authorities on Draft State Budget for FY 2022/2023

<https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022-23, 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:

2022/2023 المالية العامة للدولة للسنة المالية Financial Statement on Draft State Budget for FY 2022/2023

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

<https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

<https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

2022/2023 المالية العامة للدولة للسنة المالية البيان المالي عن مشروع الموازنة العامة للدولة للسنة المالية
Financial Statement on Draft State Budget for FY 2022/2023

Supporting Documents:

2022/2023 المالية العامة للدولة للسنة المالية البيان التحليلي عن مشروع الموازنة العامة للدولة للسنة المالية
Analytical Statement on Draft State Budget for FY 2022/2023

2022/2023 المالية العام موازنة عن مشروع موازنة الاقتصادية عن لهيئات الإحصائي للبيان الإحصائي
Statistical Statement of Economic Authorities on Draft State Budget for FY 2022/2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022-23

Source:

<https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

21/6/2022

Source:

<https://gate.ahram.org/Massai/News/3577949.aspx>

<https://enterprise.press/ar/stories/2022/06/22/%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%8A%D9%82%D8%B1-%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%D8%A7%D9%84%D9%8A-2023-2022-%D9%88%D8%AE/>

Comment:

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:

<https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

Official Gazette Link: https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

News Articles:

<https://www.shorouknews.com/news/view.aspx?cdate=05072022&id=61234f19-176c-4844-8a0f-09d5db879769>

<https://www.youm7.com/story/2022/7/5/%D8%A7%D9%84%D8%B1%D8%A6%D9%8A%D8%B3-%D8%A7%D9%84%D8%B3%D9%8A%D8%B3%D9%89-%D9%8A%D9%88%D9%82%D8%B9-%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%A9/5826913>

<https://almalnews.com/%d8a7d984d8acd8b1d98ad8afd8a9-d8a7d984d8b1d8b3d985d98ad8a9-d8aa-d986d8b4d8b1-d982d8a7d986d988d986-d8b1d8a8d8b7-d8a7d984d985d988d8a7d8b2/>

Comment:

The EB was made available to the public on July 5, 2022, exactly two weeks after it was enacted by the legislature.

Peer Reviewer

Opinion: Agree

Comments: The 'official gazette' link given by the researcher was not available at the time of review.

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

5/7/2022

Source:

<https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

Official Gazette Link: https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

News Articles:

<https://www.shorouknews.com/news/view.aspx?cdate=05072022&id=61234f19-176c-4844-8a0f-09d5db879769>

<https://www.youm7.com/story/2022/7/5/%D8%A7%D9%84%D8%B1%D8%A6%D9%8A%D8%B3-%D8%A7%D9%84%D8%B3%D9%8A%D8%B3%D9%89-%D9%8A%D9%88%D9%82%D8%B9-%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%A9/5826913>

<https://almalnews.com/%d8a7d984d8acd8b1d98ad8afd8a9-%d8a7d984d8b1d8b3d985d98ad8a9-%d8aad986d8b4d8b1-%d982d8a7d986d988d986-%d8b1d8a8d8b7-%d8a7d984d985d988d8a7d8b2/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Despite the issue in the Official Gazette dated June 28, 2022, news articles indicate that it was available online to the public on July 5, 2022.

Source:

<https://www.shorouknews.com/news/view.aspx?cdate=05072022&id=61234f19-176c-4844-8a0f-09d5db879769>

<https://www.youm7.com/story/2022/7/5/%D8%A7%D9%84%D8%B1%D8%A6%D9%8A%D8%B3-%D8%A7%D9%84%D8%B3%D9%8A%D8%B3%D9%89-%D9%8A%D9%88%D9%82%D8%B9-%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%A9/5826913>

<https://almalnews.com/%d8a7d984d8acd8b1d98ad8afd8a9-%d8a7d984d8b1d8b3d985d98ad8a9-%d8aad986d8b4d8b1-%d982d8a7d986d988d986-%d8b1d8a8d8b7-%d8a7d984d985d988d8a7d8b2/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EB was published to the public in the Official Gazette on June 28, 2022, as it was stated on the cover page https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y Additionally, It was published on MOF official website, You can determine the date of publication in many ways among which by clicking on document properties in any web-based search engine which will show the publication date and time. <https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

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://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

Source:

<https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

Comment:

The first part is the budget of administrative apparatus: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>

The second part it the budget of the local admin: <https://assets.mof.gov.eg/files/2022-12/bceed270-84f7-11ed-9477-83c6ef359748.pdf>

The three part is the budget of service bodies: <https://assets.mof.gov.eg/files/2022-12/bcde30a0-84f7-11ed-9477-83c6ef359748.pdf>

Peer Reviewer

Opinion: Agree

Comments: However, the link https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y was not working upon review

Government Reviewer

Opinion: Agree

Researcher Response

You can try using this link: <https://shorturl.at/epDKS>

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:

c. No

Source:

<https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

Official Gazette Link: https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

Comment:

While the EB was published in a PDF format, a lot of the data included in the EB was published in a machine readable format later in December 2022 monthly report (<https://assets.mof.gov.eg/files/2023-01/f87274d0-9246-11ed-a7ff-8d69ea2c917c.xlsx>) published in January 2023 (after the survey cutoff date) so our answer is (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

Official Gazette Link: https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2023."

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

Answer:

2022/2023 المالية للسنة للدولة للموازنة العامة للدولة لسنة 2022 بربط قانون رقم 85 لسنة 2022 Law No. 85 of 2022 Linking the State Budget for FY 2022/2023

Source:

<https://assets.mof.gov.eg/files/2022-07/30027350-fd0a-11ec-a7c2-037070b43cd0.pdf>

Official Gazette Link: https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

Comment:

قانون رقم 85 لسنة 2022 بربط الموازنة العامة للدولة للسنة المالية 2022/2023
Law No. 85 of 2022 Linking the State Budget for FY 2022/2023

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:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

FY 2022-23

Source:

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:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

Java Script tool indicate the document was last modified online on September 20, 2022, three months from when the legislature approved the budget (June 21, 2022), hence publicly available in the acceptable timeframe.

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. 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:

20/9/2022

Source:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

Java Script tool and PDF creation date both point to a date of publication of September 20, 2022, though I couldn't confirm this date through news articles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

Java Script tool and PDF creation date both point to a date of publication of September 20, 2022, though I couldn't confirm this date through news articles.

Source:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

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 and clicking document properties to check the date of publication . It was published on 20/9/2022 at 2:51 pm. <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

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:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Source:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

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 2022 People's Guide" or "2023 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:

2022/2023 موازنة المواطن للعام المالي Citizen Budget for FY 2022/2023

Source:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

2022/2023 موازنة المواطن للعام المالي
Citizen Budget for FY 2022/2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: موازنة المواطن للعام المالي 2023/2022 "نسخة المواطن للموازنة المعتمدة للعام المالي 2023/2022 بعنوان " الاستمرار في خلق فرص التقدم والنماء من قلب التحديات

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:

Enacted Budget (EB) for FY 2022/2023

Source:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2021-22 & FY 2022-23

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

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

Source:

The following list consists of the last 12 monthly reports published before the cutoff date of December 31, 2022, for FY 2021/22 & FY 2022/23. The publication date is extracted using the Java Script tool and PDF modification date (they are very close for these reports).

1- End Reporting Period: November 2021

Publication Date: 30 December 2021

Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf>

2- End Reporting Period: December 2021

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf>

3- End Reporting Period: January 2022

Publication Date: 20 April 2022

Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf>

4- End Reporting Period: February 2022

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf>

5- End Reporting Period: April 2022

Publication Date: 29 May 2022

Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf>

6- End Reporting Period: April 2022

Publication Date: 29 May 2022

Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf>

7- End Reporting Period: May 2022

Publication Date: 27 June 2022

Link: <https://assets.mof.gov.eg/files/2022-06/c6bdd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf>

8- End Reporting Period: May 2022

Publication Date: 04 August 2022

Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf>

9- End Reporting Period: May 2022

Publication Date: 29 August 2022

Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf>

10- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

11- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

12- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Answer (c) was chosen considering that the monthly report was often issued within three months of the end of covered period. There were few times when the monthly report was issued within one month of the end of covered period or not issued at all within three months, but those are exceptions and, in our view, not enough evidence to change our answer from (c).

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 on monthly basis and within the time frame according to the IBP guidelines that indicate that IYRs must be released no later than three months after the reporting period ends, kindly find the link for IBP guidelines (Page 43): <https://internationalbudget.org/wp-content/uploads/Open-budget-survey-2021-1.pdf> Therefore, all IYR reports have already been published within time frame. Kindly find below a list of all the IYR "monthly financial bulletins" and the dates of their publications: To check the 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 1- December 2021 Bulletin- Published 30 December 2021 Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf> 2- January 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf> 3- February 2022 Bulletin- Published in 20 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf> 4- March 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf> 5- April 2022 Bulletin- Published in 29 May 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf> 6- May 2022 Bulletin- Published in 26 May 2022 Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf> 7- June 2022 Bulletin- Published in 27 June 2022 Link: <https://assets.mof.gov.eg/files/2022-06/c6bdd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf> 8- July 2022 Bulletin- Published in 4 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf> (P.S: The reason why cumulative data of the fiscal sector

July- May is repeated in some publications, is due to Final accounts of the fiscal year 21/22 is being under revision till outcomes of final accounts are released usually between October or max November of each year) 9- August 2022 Bulletin- Published in 29 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf> 10- September 2022 Bulletin- Published in 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 11- October 2022 Bulletin- Published in 25 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf> 12- November 2022 Bulletin- Published in 18 December 2022 Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Researcher Response

Thanks for the government and IBP reviewers' responses. I agree with the government reviewer about the publication dates of the IYRs and for pointing out that the full year fiscal account (Jul - Jun) takes some time to be revised and published, and upon recounting, I found out that at least half of the mentioned 12 publications have been issued every month and, importantly, within one month of the period covered. Accordingly, I agree with the IBP reviewer to change the answer to (a).

IBP Comment

Many thanks to the government reviewer. Answer choice is revised from C to A.

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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

The following list consists of the last 12 monthly reports published before the cutoff date of December 31, 2022, for FY 2021/22 & FY 2022/23. The publication date is extracted using the Java Script tool and PDF modification date (they are very close for these reports).

1- End Reporting Period: November 2021

Publication Date: 30 December 2021

Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf>

2- End Reporting Period: December 2021

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf>

3- End Reporting Period: January 2022

Publication Date: 20 April 2022

Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf>

4- End Reporting Period: February 2022

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf>

5- End Reporting Period: April 2022

Publication Date: 29 May 2022

Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf>

6- End Reporting Period: April 2022

Publication Date: 29 May 2022

Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf>

7- End Reporting Period: May 2022

Publication Date: 27 June 2022

Link: <https://assets.mof.gov.eg/files/2022-06/c6bdd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf>

8- End Reporting Period: May 2022

Publication Date: 04 August 2022

Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf>

9- End Reporting Period: May 2022

Publication Date: 29 August 2022

Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf>

10- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

11- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

12- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: IYRs are published publicly on MOF official website on monthly basis and within the time frame according to the IBP guidelines that indicate that IYRs must be released no later than three months after the reporting period ends, kindly find the link for IBP guidelines (Page 43): <https://internationalbudget.org/wp-content/uploads/Open-budget-survey-2021-1.pdf> Therefore, all IYR reports have already been published within time frame

Comments: IYRs are published publicly on MoF official website on monthly basis and within the time frame according to the IBP guidelines that indicate that IYRs must be released no later than three months after the reporting period ends, kindly find the link for IBP guidelines (Page 43): <https://internationalbudget.org/wp-content/uploads/Open-budget-survey-2021-1.pdf> Therefore, all IYR reports have already been published within time frame. Kindly find below a list of all the IYR "monthly financial bulletins" and the dates of their publications: To check the 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 1- December 2021 Bulletin- Published 30 December 2021 Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf> 2- January 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf> 3- February 2022 Bulletin- Published in 20 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf> 4- March 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf> 5- April 2022 Bulletin- Published in 29 May 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf> 6- May 2022 Bulletin- Published in 26 May 2022 Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf> 7- June 2022 Bulletin- Published in 27 June 2022 Link: <https://assets.mof.gov.eg/files/2022-06/c6bdd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf> 8- July 2022 Bulletin- Published in 4 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf> (P.S: The reason why cumulative data of the fiscal sector July- May is repeated in some publications, is due to Final accounts of the fiscal year 21/22 is being under revision till outcomes of final accounts are released usually between October or max November of each year) 9- August 2022 Bulletin- Published in 29 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf> 10- September 2022 Bulletin- Published in 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 11- October 2022 Bulletin- Published in 25 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf> 12- November 2022 Bulletin- Published in 18 December 2022 Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

IBP Comment

See IBP response to IYR-2a.

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:

The publication date is extracted using the Java Script tool and PDF creation date (they are very close for these reports).

Source:

The following list consists of the last 12 monthly reports published before the cutoff date of December 31, 2022, for FY 2021/22 & FY 2022/23.

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3- End Reporting Period: January 2022

Publication Date: 20 April 2022

Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf>

4- End Reporting Period: February 2022

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf>

5- End Reporting Period: April 2022

Publication Date: 29 May 2022

Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf>

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Publication Date: 27 June 2022

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Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 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.

Comments: IYRs are published publicly on MoF official website on monthly basis and within the time frame according to the IBP guidelines that indicate that IYRs must be released no later than three months after the reporting period ends, kindly find the link for IBP guidelines (Page 43): <https://internationalbudget.org/wp-content/uploads/Open-budget-survey-2021-1.pdf> Therefore, all IYR reports have already been published within time frame. Kindly find below a list of all the IYR "monthly financial bulletins" and the dates of their publications: To check the 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 1- December 2021 Bulletin- Published 30 December 2021 Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf> 2- January 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf> 3- February 2022 Bulletin- Published in 20 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf> 4- March 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf> 5- April 2022 Bulletin- Published in 29 May 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf> 6- May 2022 Bulletin- Published in 26 May 2022 Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf> 7- June 2022 Bulletin- Published in 27 June 2022 Link: <https://assets.mof.gov.eg/files/2022-06/c6bdd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf> 8- July 2022 Bulletin- Published in 4 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf> (P.S: The reason why cumulative data of the fiscal sector July- May is repeated in some publications, is due to Final accounts of the fiscal year 21/22 is being under revision till outcomes of final accounts are released usually between October or max November of each year) 9- August 2022 Bulletin- Published in 29 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf> 10- September 2022 Bulletin- Published in 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 11- October 2022 Bulletin- Published in 25 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf> 12- November 2022 Bulletin- Published in 18 December 2022 Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

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:

<https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Source:

Comment:

The following list consists of the last 12 monthly reports published before the cutoff date of December 31, 2022, for FY 2021/22 & FY 2022/23. The publication date is extracted using the Java Script tool and PDF modification date (they are very close for these reports).

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Publication Date: 27 June 2022

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Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

12- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Peer Reviewer

Opinion: Agree

Comments: Main report access page is <https://mof.gov.eg/en/archive/monthlyFinancialReport/general/Monthly%20Finance%20Report>

Government Reviewer

Opinion: Disagree

Suggested Answer: IYRs are published publicly on MOF official website on monthly basis and within the time frame according to the IBP guidelines that indicate that IYRs must be released no later than three months after the reporting period ends, kindly find the link for IBP guidelines (Page 43): <https://internationalbudget.org/wp-content/uploads/Open-budget-survey-2021-1.pdf> Therefore, all IYR reports have already been published within time frame.

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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:

Only the fiscal sector (section 4) tables of the monthly report are issued in machine readable format (.XLSX) while the rest of the data can only be viewed in a PDF format.

Examples:

1- End Reporting Period: November 2021

Link: <https://assets.mof.gov.eg/files/06ce3de0-6898-11ec-b9a8-d34d1b029ef9.xlsx>

2- End Reporting Period: April 2022

Link: <https://assets.mof.gov.eg/files/434fefb0-df2c-11ec-9bd5-01fb4038a09d.xlsx>

3- End Reporting Period: April 2022

Link: <https://assets.mof.gov.eg/files/05c7edf0-df27-11ec-a955-8f3e9769caec.xlsx>

4- End Reporting Period: May 2022

Link: <https://assets.mof.gov.eg/files/2022-06/33ca94b0-f600-11ec-a0f6-9f2b5b9e748c.xlsx>

5- End Reporting Period: May 2022

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6- End Reporting Period: May 2022

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Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

The following list consists of the last 12 monthly reports published before the cutoff date of December 31, 2022, for FY 2021/22 & FY 2022/23. The publication date is extracted using the Java Script tool and PDF modification date (they are very close for these reports).

1- End Reporting Period: November 2021

Publication Date: 30 December 2021

Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf>

2- End Reporting Period: December 2021

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf>

3- End Reporting Period: January 2022

Publication Date: 20 April 2022

Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf>

4- End Reporting Period: February 2022

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf>

5- End Reporting Period: April 2022

Publication Date: 29 May 2022

Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf>

6- End Reporting Period: April 2022

Publication Date: 29 May 2022

Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf>

7- End Reporting Period: May 2022

Publication Date: 27 June 2022

Link: <https://assets.mof.gov.eg/files/2022-06/c6bdd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf>

8- End Reporting Period: May 2022

Publication Date: 04 August 2022

Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf>

9- End Reporting Period: May 2022

Publication Date: 29 August 2022

Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf>

10- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

11- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

12- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

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 2022."

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:

The Financial Monthly (November 2022)

Source:

Comment:

The following list consists of the last 12 monthly reports published before the cutoff date of December 31, 2022, for FY 2021/22 & FY 2022/23. The publication date is extracted using the Java Script tool and PDF modification date (they are very close for these reports).

1- Title: The Financial Monthly (December 2021)

Publication Date: 30 December 2021

Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf>

2- Title: The Financial Monthly (January 2022)

Publication Date: 19 April 2022

Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf>

- 3- Title: The Financial Monthly (February 2022)
Publication Date: 20 April 2022
Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf>
- 4- Title: The Financial Monthly (March 2022)
Publication Date: 19 April 2022
Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf>
- 5- Title: The Financial Monthly (April 2022)
Publication Date: 29 May 2022
Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf>
- 6- Title: The Financial Monthly (May 2022)
Publication Date: 29 May 2022
Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf>
- 7- Title: The Financial Monthly (June 2022)
Publication Date: 27 June 2022
Link: <https://assets.mof.gov.eg/files/2022-06/c6bddd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf>
- 8- Title: The Financial Monthly (July 2022)
Publication Date: 04 August 2022
Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf>
- 9- Title: The Financial Monthly (August 2022)
Publication Date: 29 August 2022
Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf>
- 10- Title: The Financial Monthly (September 2022)
Publication Date: 26 September 2022
Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>
- 11- Title: The Financial Monthly (October 2022)
Publication Date: 26 October 2022
Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>
- 12- Title: The Financial Monthly (November 2022)
Publication Date: 18 December 2022
Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: التقرير المالي الشهري The Financial Monthly Bulletin yet kindly find the exact links as follows: 1- December 2021 Bulletin- Published 30 December 2021 Link: <https://assets.mof.gov.eg/files/5636fe60-6944-11ec-862a-b7b27d812c6f.pdf> 2- January 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4e6bf6a0-c014-11ec-ae4b-a31d50114717.pdf> 3- February 2022 Bulletin- Published in 20 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/72644830-c089-11ec-87fc-4dbeccb41003.pdf> 4- March 2022 Bulletin- Published in 19 April 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/ade42450-bfd2-11ec-87fc-4dbeccb41003.pdf> 5- April 2022 Bulletin- Published in 29 May 2022 in light of some data updates &some modifications Link: <https://assets.mof.gov.eg/files/4332cac0-df2c-11ec-9bd5-01fb4038a09d.pdf> 6- May 2022 Bulletin- Published in 26 May 2022 Link: <https://assets.mof.gov.eg/files/172b3930-df27-11ec-a955-8f3e9769caec.pdf> 7- June 2022 Bulletin- Published in 27 June 2022 Link: <https://assets.mof.gov.eg/files/2022-06/c6bddd00-f5ff-11ec-a0f6-9f2b5b9e748c.pdf> 8- July 2022 Bulletin- Published in 4 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/21a426a0-13f3-11ed-aea0-8518ac4a3ef8.pdf> (P.S: The reason why cumulative data of the fiscal sector July- May is repeated in some publications, is due to Final accounts of the fiscal year 21/22 is being under revision till outcomes of final accounts are released usually between October or max November of each year) 9- August 2022 Bulletin- Published in 29 August 2022 Link: <https://assets.mof.gov.eg/files/2022-08/1f4781b0-276a-11ed-83ce-01ba2801db28.pdf> 10- September 2022 Bulletin- Published in 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 11- October 2022 Bulletin- Published in 25 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf> 12- November 2022 Bulletin- Published in 18 December 2022 Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

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:

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 2021-22

Source:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

<https://www.youm7.com/story/2022/2/1/%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%88%D9%82%D8%B9%D8%A7%D8%AA-%D8%A8%D8%AA%D8%AE%D8%B7%D9%89-%D9%85%D8%B9%D8%AF%D9%84-%D8%A7%D9%84%D9%86%D9%85%D9%88-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%89-%D9%83%D9%84-%D8%A7%D9%84%D8%AA%D9%82%D8%AF%D9%8A%D8%B1%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D8%B9%D9%84%D9%86%D8%A9/5639628>

Comment:

JavaScript tool, PDF creation date, and an online news article all point to February 1, 2022, as the date of publication of the Mid-Year Review (MYR) document.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

1/2/2022

Source:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

<https://www.youm7.com/story/2022/2/1/%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%88%D9%82%D8%B9%D8%A7%D8%AA-%D8%A8%D8%AA%D8%AE%D8%B7%D9%89-%D9%85%D8%B9%D8%AF%D9%84-%D8%A7%D9%84%D9%86%D9%85%D9%88-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%89-%D9%83%D9%84-%D8%A7%D9%84%D8%AA%D9%82%D8%AF%D9%8A%D8%B1%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D8%B9%D9%84%D9%86%D8%A9/5639628>

Comment:

JavaScript tool, PDF creation date, and an online news article all point to February 1, 2022, as the date of publication of the Mid-Year Review (MYR) document.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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:

JavaScript tool, PDF creation date, and an online news article all point to February 1, 2022, as the date of publication of the Mid-Year Review (MYR) document.

Source:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

<https://www.youm7.com/story/2022/2/1/%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%88%D9%82%D8%B9%D8%A7%D8%AA-%D8%A8%D8%AA%D8%AE%D8%B7%D9%89-%D9%85%D8%B9%D8%AF%D9%84-%D8%A7%D9%84%D9%86%D9%85%D9%88-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%89-%D9%83%D9%84-%D8%A7%D9%84%D8%AA%D9%82%D8%AF%D9%8A%D8%B1%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D8%B9%D9%84%D9%86%D8%A9/5639628>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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.

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Source:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Main page of MYR

<https://mof.gov.eg/ar/posts/stateGeneralBudget/60586f7779ec1d00094b40e3/%D8%A7%D9%84%D8%AA%D9%82%D8%B1%D9%8A%D8%B1%20%D8%A7%D9%84%D9%86%D8%B5%D9%81%20%D8%B3%D9%86%D9%88%D9%8A%20%D9%84%D9%84%D8%A3%D8%AF%D8%A7%D8%A1%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A>

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:

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

Source:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

The Mid-Year Review (MYR) document is published in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All Fiscal numerical data are available in a machine-readable format, there is link in page 49 in Mid-Year Review that diverts you to the excel sheet machine-readable data, kindly find below the link that is stated in the report itself : (<https://mof.gov.eg/files/d5bde0f0-7dbb-11ec-aa67-efe33d30cf05.xlsx>) Meanwhile this is the link of the report itself: <https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Researcher Response

Thanks for the government reviewer's response. Indeed page 49 includes a link to an Excel file that shows the budget from mainly an economic classification with further breakdown to both revenues and expenditures (basically the Excel file includes the data from the last five pages of the PDF document). However, it doesn't include some other important numerical data present in the report such as government debt figures, average debt maturity, and revised economic assumptions, among others. Accordingly, I changed the answer to (b).

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

<https://www.youm7.com/story/2022/2/1/%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D9%88%D9%82%D8%B9%D8%A7%D8%AA-%D8%A8%D8%AA%D8%AE%D8%B7%D9%89-%D9%85%D8%B9%D8%AF%D9%84-%D8%A7%D9%84%D9%86%D9%85%D9%88-%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%89-%D9%83%D9%84-%D8%A7%D9%84%D8%AA%D9%82%D8%AF%D9%8A%D8%B1%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D8%B9%D9%84%D9%86%D8%A9/5639628>

Comment:

JavaScript tool, PDF creation date, and an online news article all point to February 1, 2022, as the date of publication of the Mid-Year Review (MYR) document.

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

Answer:

2021/2022 التقرير النصف سنوي عن الأداء الاقتصادي والمالي خلال العام 2021/2022 Semi-Annual Report on Economic and Financial Performance during FY 2021/2022

Source:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

التقرير النصف سنوي عن الأداء الاقتصادي والمالي خلال العام 2021/2022
Semi-Annual Report on Economic and Financial Performance during FY 2021/2022

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:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2021-22

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

<https://mof.gov.eg/ar/posts/media/638860e15df51000ac28653/%D9%88%D8%B2%D9%8A%D8%B1%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9.%20%D8%A8%D8%B9%D8%AF%20%D8%A5%D8%AD%D8%A7%D9%84%D8%A9%20%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%85%D9%89%20%D9%84%D9%84%D8%B9%D8%A7%D9%85%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89%20%D8%A7%D9%84%D9%85%D8%A7%D8%B6%D9%89%20%D8%A5%D9%84%D9%89%20%D9%85%D8%AC%D9%84%D8%B3%20%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8%3A%20%20%20%D8%AD%D8%A7%D9%81%D8%B8%D9%86%D8%A7%20%D8%B9%D9%84%D9%89%20%D8%A7%D8%B3%D8%AA%D9%82%D8%B1%D8%A7%D8%B1%20%D8%A7%D9%84%D9%85%D8%A4%D8%B4%D8%B1%D8%A7%D8%AA%20%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%E5%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%81%D9%89%20%D8%B8%D9%84%20%D8%B8%D8%B1%D9%88%D9%81%20%D8%B9%D8%A7%D9%84%D9%85%D9%8A%D8%A9%20%D8%A7%D8%B3%D8%AA%D8%AB%D9%86%D8%A7%D8%A6%D9%8A%D8%A9>

Comment:

JavaScript tool and PDF creation date both point to a publication date of the Year-End Report (YER) on December 29, 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

29/12/2022

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

<https://mof.gov.eg/ar/posts/media/6388600e15df51000ac28653/%D9%88%D8%B2%D9%8A%D8%B1%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9..%20%D8%A8%D8%B9%D8%AF%20%D8%A5%D8%AD%D8%A7%D9%84%D8%A9%20%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%85%D9%89%20%D9%84%D9%84%D8%B9%D8%A7%D9%85%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89%20%D8%A7%D9%84%D9%85%D8%A7%D8%B6%D9%89%20%D8%A5%D9%84%D9%89%20%D9%85%D8%AC%D9%84%D8%B3%20%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8%3A%20%20%D8%AD%D8%A7%D9%81%D8%B8%D9%86%D8%A7%20%D8%B9%D9%84%D9%89%20%D8%A7%D8%B3%D8%AA%D9%82%D8%B1%D8%A7%D8%B1%20%D8%A7%D9%84%D9%85%D8%A4%D8%B4%D8%B1%D8%A7%D8%AA%20%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%E5%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%81%D9%89%20%D8%B8%D9%84%20%D8%B8%D8%B1%D9%88%D9%81%20%D8%B9%D8%A7%D9%84%D9%85%D9%8A%D8%A9%20%D8%A7%D8%B3%D8%AA%D8%AB%D9%86%D8%A7%D8%A6%D9%8A%D8%A9>

Comment:

JavaScript tool and PDF creation date both point to a publication date of the Year-End Report (YER) on December 29, 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

JavaScript tool and PDF creation date both point to a publication date of the Year-End Report (YER) on December 29, 2022.

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

<https://mof.gov.eg/ar/posts/media/6388600e15df51000ac28653/%D9%88%D8%B2%D9%8A%D8%B1%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9..%20%D8%A8%D8%B9%D8%AF%20%D8%A5%D8%AD%D8%A7%D9%84%D8%A9%20%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%85%D9%89%20%D9%84%D9%84%D8%B9%D8%A7%D9%85%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89%20%D8%A7%D9%84%D9%85%D8%A7%D8%B6%D9%89%20%D8%A5%D9%84%D9%89%20%D9%85%D8%AC%D9%84%D8%B3%20%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8%3A%20%20%D8%AD%D8%A7%D9%81%D8%B8%D9%86%D8%A7%20%D8%B9%D9%84%D9%89%20%D8%A7%D8%B3%D8%AA%D9%82%D8%B1%D8%A7%D8%B1%20%D8%A7%D9%84%D9%85%D8%A4%D8%B4%D8%B1%D8%A7%D8%AA%20%D8%A7%D9%84%D8%A7%D9%82%D8%AA%D8%E5%D8%A7%D8%AF%D9%8A%D8%A9%20%D9%81%D9%89%20%D8%B8%D9%84%20%D8%B8%D8%B1%D9%88%D9%81%20%D8%B9%D8%A7%D9%84%D9%85%D9%8A%D8%A9%20%D8%A7%D8%B3%D8%AA%D8%AB%D9%86%D8%A7%D8%A6%D9%8A%D8%A9>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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.

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://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: 2021/2022 YER page

<https://mof.gov.eg/ar/posts/finalCalculation/63adaa9e3509480008f7cc81/%D8%A7%D9%84%D8%AD%D8%B3%D8%A7%D8%A8%20%D8%A7%D9%84%D8%AE%D8%AA%D8%A7%D9%85%D9%89%20%D9%84%D9%84%D8%B9%D8%A7%D9%85%20%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89%202021-2022>

Government Reviewer

Opinion: Agree

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:

c. No

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

<https://assets.mof.gov.eg/files/2023-01/f87274d0-9246-11ed-a7ff-8d69ea2c917c.xlsx>

Comment:

While the Year-End Report (YER) was published in a PDF format, some data can be found in the Excel file of the December 2022 monthly bulletin for fiscal indicators (particularly for actual FY 2021/22 column). However, the date of publication of this Excel file is in January 2023 (after the survey cutoff date), so our answer is (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022" or "Annual Report 2021 Published

by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

2021/2022 الحساب الختامي للعام المالي The Final Account for FY 2021/2022

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

2021/2022 الحساب الختامي للعام المالي
The Final Account for FY 2021/2022

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:

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 2020-21

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:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

The AR is released to the public more than 18 months after the end of FY 2020/21 (it was published on February 2, 2023), and this is the first time ever such report is released to the public. Hopefully next time it will be released within the required timeframe.

Peer Reviewer

Opinion: Agree

Comments: The reviewer would like to further add that access to these documents is not straightforward as they are not on the MoF page, but through a news bulletin on the Accountability State Authority's news page https://asa.gov.eg/Page.aspx?id=5_1279, which provides a link to the parliamentary webpage that carries these reports here http://www.parliament.gov.eg/Parliament_Reports_1.aspx There is also no indication on the parliamentary website of how to access the page holding these reports.

Government Reviewer

Opinion: Agree

Comments: For the first time, Audit State Authority released the results of examining the final account of the general budget and the final account of the public treasury budget for FY 2020/2021, and it was published to the public on February 2, 2023. kindly find the link of the Audit report below: http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

The AR is released to the public more than 18 months after the end of FY 2020/21 (it was published on February 2, 2023), and this is the first time ever such report is released to the public. Hopefully next time it will be released within the required timeframe.

Peer Reviewer

Opinion: Agree

Comments: The date of publication is 02/02/2023

Government Reviewer

Opinion: Agree

Comments: It was published on February 2, 2023, and this is the first time ever such report is released to the public. kindly check the link below:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

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:

Both the PDF creation date and the website of the Egyptian House of Representatives point to a date of publication of February 2, 2023.

Source:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with reservations that this URL is not directly accessible

Government Reviewer

Opinion: Agree

Comments: http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

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:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

The AR is released to the public more than 18 months after the end of FY 2020/21 (it was published on February 2, 2023), and this is the first time ever such report is released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

The AR is released to the public more than 18 months after the end of FY 2020/21 (it was published on February 2, 2023), and this is the first time ever such report is released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: AR was released for public, yet on Feb 2, 2023 kindly find below the links & the title of the 4 reports

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8 • The Supreme Audit Institution annual report on the State budget's final accounts & the treasury's final accounts annual report for FY 2020/2021 • The local administration budget's final accounts annual report for FY 2020/2021 • Public Services Authorities budget's final accounts annual report for FY 2020/2021 • The Administrative Authorities budget's final accounts annual report for FY 2020/2021

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As the Audit Report was eventually released in February of 2023, one can infer that it was available for internal use before the OBS research cut off date.

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:

تقرير الجهاز المركزي للمحاسبات عن نتائج فحص حساب ختامي الموازنة العامة وحساب ختامي موازنة الخزانة العامة للسنة المالية ٢٠٢٠/٢٠٢١

Source:**Comment:**

تقرير الجهاز المركزي للمحاسبات عن نتائج فحص حساب ختامي الموازنة العامة وحساب ختامي موازنة الخزانة العامة للسنة المالية ٢٠٢٠/٢٠٢١
Accountability State Authority Report on the results of examining the final account of the general budget and the final account of the public treasury budget for FY 2020/2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Accountability State Authority Report on the results of examining the final account of the general budget and the final account of the public treasury budget for FY 2020/2021
تقرير الجهاز المركزي للمحاسبات عن نتائج فحص حساب ختامي الموازنة العامة وحساب ختامي موازنة الخزانة العامة للسنة المالية 2020/2021
التقرير السنوي عن نتائج فحص حساب ختامي موازنة الهيئات العامة الخدمية عن السنة المالية 2020/2021
التقرير السنوي عن نتائج فحص حساب ختامي موازنة الجهاز الإداري للدولة للسنة المالية 2020/2021
kindly find below the links & the tittle of the 4 reports in English
http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8 • The Supreme Audit Institution annual report on the State budget's final accounts & the treasury's final accounts annual report for FY 2020/2021 • The local administration budget's final accounts annual report for FY 2020/2021 • Public Services Authorities budget's final accounts annual report for FY 2020/2021 • The Administrative Authorities budget's final accounts annual report for FY 2020/2021

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:**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 (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). 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:

Ministry of Finance (MoF) Website: <https://mof.gov.eg/en>

MoF Transparency and Citizen Engagement Unit Website: <https://budget.gov.eg/>

Ministry of Finance Digital Platform: <http://mofdigitalgate.gov.eg/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

The Excel file of the monthly bulletin for fiscal indicators contains the consolidated data of revenues and expenditures with breakdowns for the current fiscal year and previous years.

Examples:

1- End Reporting Period: November 2021

Link: <https://assets.mof.gov.eg/files/06ce3de0-6898-11ec-b9a8-d34d1b029ef9.xlsx>

2- End Reporting Period: April 2022

Link: <https://assets.mof.gov.eg/files/434fefb0-df2c-11ec-9bd5-01fb4038a09d.xlsx>

3- End Reporting Period: May 2022

Link: <https://assets.mof.gov.eg/files/2022-06/33ca94b0-f600-11ec-a0f6-9f2b5b9e748c.xlsx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with reservation that this information is not located on the dedicated page for the annual budget, in addition to being inconsistently provided in the monthly reports.

Government Reviewer

Opinion: Agree

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:

The Excel file of the monthly bulletin for fiscal indicators contains the consolidated data of revenues and expenditures with breakdowns for the current fiscal year and previous years.

Examples:

1- End Reporting Period: November 2021

Link: <https://assets.mof.gov.eg/files/06ce3de0-6898-11ec-b9a8-d34d1b029ef9.xlsx>

2- End Reporting Period: April 2022

Link: <https://assets.mof.gov.eg/files/434fefb0-df2c-11ec-9bd5-01fb4038a09d.xlsx>

3- End Reporting Period: May 2022

Link: <https://assets.mof.gov.eg/files/2022-06/33ca94b0-f600-11ec-a0f6-9f2b5b9e748c.xlsx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ministry of Finance website presents revenue and/or expenditure data in consolidated, and machine readable files could be downloaded for multiple years in consistent formats. kindly go to Ministry of Finance website, www.mof.gov.eg, then go to the financial statements then monthly financial report icon, It is noteworthy that this excel is updated each month, for example, to download (machine readable numerical data) for multi-year revenue and expenditure check the following links: 1- End Reporting Period: November 2021 Link: <https://assets.mof.gov.eg/files/06ce3de0-6898-11ec-b9a8-d34d1b029ef9.xlsx> 2- End Reporting Period: April 2022 Link: <https://assets.mof.gov.eg/files/434fefb0-df2c-11ec-9bd5-01fb4038a09d.xlsx> 3- End Reporting Period: May 2022 Link: <https://assets.mof.gov.eg/files/2022-06/33ca94b0-f600-11ec-a0f6-9f2b5b9e748c.xlsx>

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.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains

visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

Transparency and Citizen Engagement Unit: <https://budget.gov.eg/%d8%a7%d9%84%d8%aa%d9%82%d8%b1%d9%8a%d8%b1-%d8%a7%d9%84%d8%aa%d9%81%d8%a7%d8%b9%d9%84%d9%8a/>

Comment:

The above link has an interactive and simplified presentation about expenditures and revenues for the budget year and the previous three years.

There is also the Ministry of Finance Digital Platform (<http://www.mofdigitalgate.gov.eg/>) though it is a little outdated with data until FY 2020/21.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: The interactive visualizations are presented in English only, and thus do not meet the OBS guidelines that they are "typically written in accessible language", which in the case of Egypt should be the official national language: Arabic.

Government Reviewer

Opinion: Agree

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://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.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:

In February 2022, and after the approval from the parliament, the Official Gazette published the new General Unified Finance Law that regulates everything related to the budget process, transparency, and participation. The law combines two previous (and old laws) that used to regulate the state budget - Public Budget Law 53/1973 and Government Accounting Law 127/1981.

General Unified Finance Law: <https://drive.google.com/file/d/1GbsPXUs6X60I925NZlfXYVxjSBLcT16j/view>

Accountability State Authority law (Supreme Audit Institution): https://asa.gov.eg/attach/asa_reg.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Yes, there are several laws that has been issued to regulate and ensure (1) access to information; (2) government transparency; and (3) citizens participation as follows: First, the Unified Budget Law No.6 of 2022, which stipulates the following: - Article (1) of the law enhances the following: • Transparency: providing the essential information and data related to public finance, in a clear, accurate, and periodic manner, at the appropriate time, to assess the extent of efficiency and effectiveness of the proper use of state resources. • Disclosure: making basic information, both financial and non-financial, available in an official way, while providing information that can be relied upon for comparative purposes to draw a picture of the state's current and future public finances. • Accountability: ensuring the accountability of administrative agencies regarding achieving the functions and responsibilities assigned to them, and the extent of efficiency and effectiveness in managing and using resources to achieve the objectives of the general plan for economic and social development and the strategic objectives of the state. - Article (2) ensures that the administrative agencies are committed to applying the principle of transparency during the stages of budget preparation and implementation, as well as publishing reports and data related to the performance of each of them periodically in a way that allows for community participation. - Article (4) of the law stipulates that administrative agencies are committed to applying the principle of transparency during the stages of budget preparation and implementation, and publishing reports and data related to the performance of each of them periodically in a way that allows for community participation. Kindly find the law's link below – Feb 2022: <https://drive.google.com/file/d/1GbsPXUs6X60I925NZIfXYVxjSBLcT16j/view> Second, according to the ministerial decree No. 574 of 2018 the Fiscal Transparency and Citizen Engagement unit was established with the aim of ensuring transparency, disclosure of relevant data around the budget cycle, and citizen participation. Kindly check the attachment (attachment 3) of the decree in the survey's submission email sent by Head of transparency & Citizen engagement Unit Sara Eid . Third, to enhance citizen participation in the stage of Formulating, Implementation & monitoring of the budget execution , the Prime Ministerial decree No. 944 of 2023 was issued to ensure the mandatory implementation of the Participatory Budgeting model in all the 27 governorates. Kindly check the attachment of the decree (attachment 5) in the survey's submission email by the Unit.

Researcher Response

Thanks for the government reviewer's comment. Answer has been changed to (a) based on the Unified Budget Law No.6 of 2022.

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:

Executive Budget Proposal: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

The Analytical Statement of the Draft State Budget: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

The Executive Budget Proposal doesn't include the administrative classification of expenditures (see pages 85 - 118). One of the supporting documents "The Analytical Statement of the Draft State Budget" includes very broad administrative classification of expenditures - mainly three categories: Administrative Organ, Local Administration, and Service Bodies (see pages 69 - 85) - hence, my answer is (d)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Administrative data accounting for less than two-thirds of expenditures were published in three supporting budget documents (that is, by ministry, department, or agency, or function) : For more detailed information kindly check the following: -First Supporting budget document (Budget Allocations according to Administration) "موازنة الجهاز الإداري للعام المالي 22/23" presents Expenditure by Administration as follows: -In pages from 160 to 173 allocations to Social Services العامة الخدمات العامة قطاع; which includes executive bodies, such as office of president, office of prime minister, ministry of planning, customs and tax authority, ministry of local development, and spending allocated to legislative authorities, such as parliament, and senators council, -in pages from 172 to 173 present allocations to the ministry of defense. -in Pages from 174 to 175 you can find spending allocated to الإسكان والمرافق العامة which includes spending allocated to ministry of interior, ministry of justice, and courts. -In pages from 176 to 179 you can find spending allocated to الشؤون الاقتصادية which includes spending allocated to ministry of trade, ministry of agriculture, ministry of electricity, ministry of transport, ministry of information technology, and ministry of tourism. -In pages from 198 to 199, includes spending allocated to حماية البيئة environment sector. In pages from 200 to 203, includes spending allocated to الإسكان والمرافق العامة which includes spending allocated to ministry of housing. -In pages from 204 to 219, presents spending allocated to الصحة which includes spending allocated to ministry of health, hospitals, and ambulances. -In Pages from 220 to 227 includes spending allocated to الشباب والثقافة which includes spending allocated to ministry of youth. -In Pages from 228 to 235 includes spending allocated to التعليم which includes spending allocated to ministry of education, and ministry of higher education. In Pages from 236 to 240 includes spending allocated to الحماية الاجتماعية which includes spending allocated to ministry of social solidarity, and the council for woman and child. Find the link; <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> -Second Supporting Budget Document (Financial Statistics Annexes 2022/2023 المالية السنوية التحليلية عن موازنة السنة المالية 2022/2023); presents Expenditure by Administration, See pages from 55 to 85 the Administrative Classification with detailed data on " distribution of resources and uses of the general State budget الموازنة واستخدامات الموارد لموازنة الموازنة العامة للدولة وفقاً للتصنيف الإداري The detailed distribution is divided into 3 sub-budgetary categories (Administrative Organ الجهاز الإداري / Local Administration الإدارة المحلية / Services bodies الهيئات الخدمية). Find the link; <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf> -Third Supporting Budget Document presents Expenditure by Administration, (the Program-Based Budgeting report of FY22/23); The report in pages from 9 to 114 presents detailed information of total capital spending (LE 367 billion) allocations by ministry, and by program, and sub program and are allocated along the Five main pillars of Egypt National Strategic Plan. Find the link; <https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf> As such, Egypt should score C.

Researcher Response

Thanks to the government reviewer's response. The first document mentioned is not part of the EBP package sent to the parliament for approval and hence cannot be used for this question. Similarly is the case for the report regarding program-based budgeting, though it is highly welcomed and surely a step in the right direction. The last supporting document mentioned which divides the administrative bodies into three categories cannot also be classified as proper administrative classification and hence answer (d) is reasonable for this question.

IBP Comment

IBP agrees with researcher's response. For cross country consistency, answer choice D is maintained.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the Executive Budget Proposal, tables 9 and 10 (pages 114-115) present expenditures according to the functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EBP of FY22/23 present expenditures for the budget year by functional classification. See table 9 and 10 on pages 114 and 115. Find the Link; <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Also, Supporting Budget Document- (Financial Statistics Annexes 2022/2023 الموازنة السنوية المالية عن موازنة التحليلي; presents in pages from 101 to 121 budget figures for FY22/23 by functional classification, previous year budget, and three years actuals. 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. Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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

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

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

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf 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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

COFOG: https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf

Comment:

Page 35 of COFOG (Divisions) present the same functions included in tables 9 and 10 (pages 114-115) in the Executive Budget Proposal.

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). 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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

The EBP includes the economic classification of expenditures (pages 89-109) which include the detailed breakdown of each economic category expenditure and the accompanying narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EBP of FY22/23 present expenditures for the budget year by economic classification. See pages from 89 to 109 (tables 3 to 8). Find the Link; <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Also, Supporting Budget Document- (Financial Statistics Annexes 2022/2023 الموازنة المالية عن موازنة السنة المالية 2022/2023; presents expenditures by economic classification in pages from 33 to 49 (tables 7 to 14) includes economic classification for: budget figures for FY22/23, and previous year budget figures, and three years actuals. Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

GFS economic classification: <https://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>

Comment:

The economic classification of expenditures presented in the EBP (pages 89-109) is compatible with the GFS economic classification (page 179).

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> , and also the 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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

The EBP included some programs that are planned for the budget year 2022/23 and their respective cost. For example, see pages 10, 53, 54, in which some specific programs that are related mainly to increased subsidies and facilitations in response to the Russia-Ukraine war were mentioned, and also pages 98 - 106 in the narrative discussion of the Subsidies, Grants, and Social Benefits economic category expenditure where some specific programs were further explained.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented.

Comments: The MoF released their first programmatic budget during FY 2022/2023 Budget page

<https://mof.gov.eg/ar/posts/stateGeneralBudget/63ac38f10528db00092daf98/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A8%D8%B1%D8%A7%D9%85%D8%AC%20%D9%88%20%D8%A7%D9%84%D8%A7%D8%AF%D8%A7%D8%A1> Document

<https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Two Main reports present individual programs for the budget year accounting for at least two-thirds of, but not all, expenditures as follows; -First, the EBP presents in Page from 97 to 106 detailed breakdown of programs under the Subsidies, Grants, and Social Benefits Chapter, including narrative discussion. It is worthy to note that the "Subsidies, Grants, and Social Benefits" chapter that the researcher is referring to is very clear evidence that takes in consideration social programs amounting to 50 % of total current public spending (excluding interest payments). Find the link; <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Those Subsidies programs are mainly implemented in Egypt through the Economic Authorities and ministry of social solidarity, where the state budget allocations for those economic authorities appears in the form of subsidies, and could be seen in the Supporting Budget Document (Economic Authorities Statistical Annex; See Pages 20, and 22 it presents that state budget public spending allocations to economic authorities, by each authority, such as GASC, which contributes to food subsidies programs, of which wheat and bread, and the EGPC Authority, which contributes to electricity subsidies programs, and Transport Authority, which is responsible for transport subsidies programs. etc... Find the link; <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf> - Second Supporting Budget Document, Ministry of Finance Egypt released for the first time, the (Program-Based Budgeting report of FY22/23); The report in pages from 9 to 114 presents detailed information of total capital spending (LE 367 billion) allocations by ministry, and by program, and sub program and are allocated along the Five main pillars of Egypt National Strategic Plan. Find the link; <https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf> As such, Egypt should score (B). Meanwhile, the program-based budgeting will be fully implemented in Egypt by law in FY25/26 (according to Article number Two of the New Public Finance Law Number 6 of year 2022), which shall promote Egypt to score (A) in future OBI rounds.

IBP Comment

Many thanks to reviewer for their comments. IBP welcome the incorporation of program based budgeting in Egypt. However, given that in 2022 it was not part of the EBP package submitted to parliament, and moreover released eight months after budgets submission, it does not qualify for assessment. IBP confirms answer choice C which is based on expenditure estimates presented for a few programs such as the bread subsidy program (implemented by GASC as noted by the GR), Takaful and Karama cash-subsidy program (implemented by the Ministry of Social Solidarity), and the petroleum products subsidies implemented by EGPC. The methodology looks at the whole budget, not just current expenditures.

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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Analytical Statement: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

Statistical Statement: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

There are no estimates to expenditures beyond the budget year 2022/23 in the Executive Budget Proposal or its supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Multi-year expenditure estimates are not published at the time being. It is noteworthy that according to article Number 19 of the Unified Budget finance Law Number 6 of year 2022, the ministry of finance is mandated- transitionally- to prepare the state budget for multi-year, for the period of Three years' time frame. Each line ministry has to prepare a draft medium-term budgetary framework. The framework must be prepared in accordance with the rules and procedures followed in preparing the annual budget draft and in light of the objectives of the general plan for economic and social development and the strategic objectives of the state.

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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Analytical Statement: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

Statistical Statement: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

There are no estimates to expenditures beyond the budget year 2022/23 in the Executive Budget Proposal or its supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable 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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Analytical Statement: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

Statistical Statement: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

There are no estimates to programs' expenditures beyond the budget year 2022/23 in the Executive Budget Proposal or its supporting documents.

Peer Reviewer

Opinion: Agree

Comments: The Program Budget 2022/2023 has no projections beyond the current FY <https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, tables 14-18 (pages 125-130) include the main categories of tax revenues and the individual sources under each tax category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: EBP of FY22/23 presents individual sources of tax revenue accounting for all tax revenue. See Table 12 of Page 122 presents a summary of all tax revenue sources. Table 15 to 18 of pages 14 to 18 shows detailed breakdown of the tax revenue components. Find the Link:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Also, in the Supporting Budget Document, Financial Statistics Annexes 22/23 البيان التحليلي عن موازنة العام المالي 2022/23 See Pages from 22 to 26 Find the link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

The EBP includes the breakdown of non-tax revenues (divided mainly into grants and other individual sources) in pages 131-134 and table 19, including a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EBP of FY 22/23 presents individual sources of non-tax revenue accounting for all non-tax revenue. See pages 130 to 134, tables 18 and 19 presents all detailed breakdown of the non-tax revenue components. Find the Link <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Also, see Pages from 27 to 30 in the Supporting Budget Document, Financial Statistics Annexes البيان التحليلي عن موازنة العام المالي 22/23 , Find the link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Analytical Statement: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

Statistical Statement: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

There are no estimates to revenues (by category) beyond the budget year 2022/23 in the Executive Budget Proposal or its supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Multi-year revenue estimates are not published by category at the time being. It is noteworthy that according to article Number 19 of the Unified Budget finance Law Number 6 of year 2022, the ministry of finance is mandated- transitionally- to prepare the state budget for multi-year, for the period of Three years' time frame. Each line ministry has to prepare a draft medium-term budgetary framework. The framework must be prepared in accordance with the rules and procedures followed in preparing the annual budget draft and in light of the objectives of the general plan for economic and social development and the strategic objectives of the state.

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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Analytical Statement: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

Statistical Statement: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

There are no estimates to individual sources of revenues beyond the budget year 2022/23 in the Executive Budget Proposal or its supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 entire 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 entire 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 if no information on borrowing and debt is presented for the entire budget year.

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

- Page 59: all financing needs and borrowing sources are presented including the budget deficit that can be a proxy for net new borrowing.
- Page 63: total central government debt (as % of GDP) is presented and broken down by internal and external debt.
- Page 84: interest payments are presented for the entire budget year under expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

- Page 59: all financing needs and borrowing sources are presented including the budget deficit that can be a proxy for net new borrowing.
- Page 63: total central government debt (as % of GDP) is presented and broken down by internal and external debt.
- Page 84: interest payments are presented for the entire budget year under expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

- *interest rates on the debt;*

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

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

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

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Page 14: includes the average interest rate on government T-Bills and T-Bonds for the budget year and previous 6 years.

Page 63: the breakdown of total central government debt (as % of GDP) to internal and external as well as the average debt maturity of total central government debt stock are presented.

Page 95: the breakdown of interest payments for the budget year by instrument is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Page 14: includes the average interest rate on government T-Bills and T-Bonds for the budget year and previous 6 years.

Page 63: the breakdown of total central government debt (as % of GDP) to internal and external as well as the average debt maturity of total central government debt stock are presented.

Page 95: the breakdown of interest payments for the budget year by instrument is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Page 14: estimates of real GDP growth, inflation rate, interest rate, and the prices of commodities (brent crude oil and local and American wheat) for the budget year are presented.

Pages 20-31: include a discussion about the global and local macroeconomic outlook with several prices (and indices) of main commodities and local unemployment rates are presented.

Regarding the nominal GDP, it is not strictly mentioned in the EBP. However, it is easily derived from the several indicators (budget deficit, primary

balance, etc.) that are usually referenced to the nominal GDP under projections for the budget year 2022/23.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EBP of FY22/23 present information beyond the core elements on the macroeconomic forecast which were used in budget projections and for more information kindly check page 14 which presents estimates of real GDP growth, inflation rate, interest rate, and the prices of commodities (Brent crude oil and local and American wheat) for the budget year are presented. Pages 20 to 31 include a discussion about the global and local macroeconomic outlook with several prices (and indices) of main commodities and local unemployment rates are presented. As for the nominal GDP, it is found in table 1 of page 84 of the EBP, and which has reached LE 9092080 in FY22/23. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Researcher Response

Thanks for the government reviewer's note about the nominal GDP inclusion in page 84.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Page 14: estimates of real GDP growth, inflation rate, interest rate, and the prices of commodities (brent crude oil and local and American wheat) for the budget year are presented.

Pages 20-31: include a discussion about the global and local macroeconomic outlook with several prices (and indices) of main commodities and local unemployment rates are presented.

Regarding the nominal GDP, it is not strictly mentioned in the EBP. However, it is easily derived from the several indicators (budget deficit, primary balance, etc.) that are usually referenced to the nominal GDP under projections for the budget year 2022/23.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The following information was included in the EBP of FY 22/23 as follows; • Inflation rate • Real GDP growth • Interest rates • Information beyond the core elements (oil price, commodity prices such as wheat) The EBP of FY22/23 present information beyond the core elements on the macroeconomic forecast upon which the budget projections are based. See Page 14 presents estimates of real GDP growth, inflation rate, interest rate, and the prices of commodities (brent crude oil and local and American wheat) for the budget year are presented. Pages 20 to 31 include a discussion about the global and local macroeconomic outlook with several prices (and indices) of main commodities and local unemployment rates are presented. As for the nominal GDP, it is found in table 1 of page 84 of the EBP, and which has reached LE 9092080 in FY22/23. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Researcher Response

Thanks for the government reviewer's note about the nominal GDP inclusion in page 84.

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.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>)).*

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Pages 68-69 include some brief sensitivity analysis where the impact of interest rates, world trade, and oil price changes on the budget revenues and deficit are mentioned. However, the analysis lacks the impact of changes in inflation rate and real GDP growth on budget expenditures, revenues, and debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The EBP of FY22/23 present information beyond the core elements including the impact of different macroeconomic assumptions on the budget, kindly check the following pages: -First, pages 68 and 69 which includes sensitivity analysis for the impact of interest rates, world trade, and oil price changes on the budget deficit. -Second, the impact of changes in inflation rate and real GDP growth on budget assumptions in light of Russian-Ukraine crisis are presented in (page 68). -Third, In page 13 of the report, the effect on Egypt's inflation and real GDP economic growth were presented. Meanwhile, the sensitivity analysis about the impact of inflationary pressures, and shrinking economic activity on Egypt state budget were presented in page 15 the middle chart titled *تطور قيمة العجز الكلي ومدفوعات الفوائد*. Also in page 56 of the EBP shows the effect of global inflationary pressures and the rise in global interest rate on raising domestic interest payments in Egypt leading to changing upward the overall budget deficit estimates in the FY22/23. -Fourth. it was also mentioned in page 28 (the upper paragraph of the report) that shrinking global economic GDP growth has led Egypt to change real Gross Domestic Product targets for the year 2022/2023 at 5.5%, compared to 9% achieved during the first half of the year. (Changing budget assumptions targets according to sensitivity model for FY22/23 has led to identify new overall budget deficit targets at 6.1% in FY 22/23). Kindly Find the Link for the aforementioned EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such, Egypt should score A.

Researcher Response

Thanks for the government reviewer's comment. I agree that page 69 in the report has proper sensitivity analysis (quantifiable) regarding: 1- Impact from world trade growth on Suez Canal revenues sent to the budget. 2- Impact from an increase in domestic interest rates (compared to assumptions) on interest payments component under expenditures. 3- Impact from an increase in global oil prices (compared to assumptions) on budget deficit. Other points unfortunately don't fall under sensitivity analysis in my view and according to the methodology considering that they are mainly changes that were done to the macroeconomic assumptions based on the impact from Russia-Ukraine war and COVID-19 or how this impact affected the budget deficit, interest payments, etc. in previous years. Basically, the analysis in these points doesn't cover if any new external or internal shocks happen in the future and the impact of that on expenditures, revenue, and debt. Accordingly, I think the answer should remain (c) considering the three points mentioned above, especially the one related to domestic interest rates.

IBP Comment

IBP agrees with researchers assessment. OBS methodology is looking for concrete estimates of how external circumstances will influence the budget in terms of expenditures, revenues, debt etc. Answer choice C is maintained.

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

GUIDELINES:

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

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, 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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

There were several new policies (and amendments to existing ones) that were introduced to tackle mainly the impact of Russia-Ukraine war (see pages 10, 17, 30, and 41) in addition to the narrative discussion that includes more details about why each economic expenditure category is planned to change in the budget year due to either new initiatives or changes to existing ones (pages 90 - 109).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Additionally for more details , there were several new policies (and amendments to existing ones) that were introduced to tackle mainly the impact of Russia-Ukraine war (see pages 10, 17, 30, and 41) in addition to the narrative discussion that includes more details about why each economic expenditure category is planned to change in the budget year due to either new initiatives or changes in existing ones (pages 90 to 109). In addition to that, Egypt's broad expenditure policies are located on pages from 49 to 58. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

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 of the impact of the new policies, 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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Pages 42-47 in the EBP explain the initiatives and policy directions behind the revenues target for the budget year which mainly center around digitizing the tax and customs collection and processing systems in addition to expanding the tax base through including more of the informal sector

in the economy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moreover, Page 46 presents the estimated receipts of non-tax revenues from government reforms to enhance transferred profits to the state budget from economic authorities, public corporations, and national banks. And page 48, presents at the last paragraph government efforts to improve the transparency of State-Owned Enterprises, and reforms to enhance competition, and which are considered new policies aligned with the government national plan for the FY22/23. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Pages 114-115 (tables 9&10) present expenditures by functional classification including BY-1.

Page 89 (table 3) presents expenditures by economic classification including BY-1.

Peer Reviewer

Opinion: Agree

Comments: Page 146 has an administrative breakdown of the budget, though without a comparison with BY-1

Government Reviewer

Opinion: Agree

Comments: For more details kindly check Pages 114 and 115 (tables 9&10) which present expenditures by functional classification including BY-1, and Pages 89 to 97 (table 3 to 7), and Page 109 (table 8) presents expenditures by economic classification including BY-1. Kindly Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Moreover, in the Supporting Budget Document, (Financial Statistics Annexes 2022/2023 الموازنة السنوية المالية عن التحليلي; Expenditures by Functional Classification including BY-1 are presented in pages from 101 to 121. As For the Economic Classification including BY-1 are presented in pages from 33 to 49 (tables 9 to 14). Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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

GUIDELINES:

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

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

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Page 97 (table 7) includes detailed breakdown of programs under the Subsidies, Grants, and Social Benefits economic expenditure category along with estimates for BY-1 while the following narrative discussion until page 106 explains for (some) programs, such as export subsidies, which ministry/authority is responsible for implementing/financing the respective program.

Peer Reviewer

Opinion: Agree

Comments: While a Programs Budget was prepared for FY 2022/23 covering 88.5% of spending (p12), it was the first year this was offered, and so does not provide a comparison with BY-1 (p11). <https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf>

Government Reviewer

Opinion: Agree

Comments: It is worthy to note that the Subsidies, Grants, and Social Benefits that the researcher is referring to is very clear evidence as it takes into consideration all the programs that are implemented in Egypt on social front and benefits people lives. Those programs account for 50 % of the total current expenditures (excluding interest payments), and are implemented in Egypt mainly by the Economic Authorities and ministry of social solidarity. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Subsidies allocations to economic authorities by program could be seen in the Supporting Budget Document (Economic Authorities Statistical Annex); See Pages 20, and 22 it presents that state budget public spending allocations to economic authorities, by each authority, such as GASC, which is responsible for food subsidies programs, such as, wheat, and bread, and the EGPC, which is responsible for electricity subsidies programs, transport authority, which is responsible for transport subsidies programs. etc... Find the Link: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf> Meanwhile, The program-based budgeting will be fully implemented in Egypt by law in FY25/26 (according to Article number Two of the New Public Finance Law Number 6 of year 2022), which shall enhance Egypt OBI in the future rounds.

IBP Comment

Many thanks to reviewers for their comments. The indicator score of C is an improvement from previous rounds as there is accompanying mention of ministries that are responsible for implementing the social programs. Further, the introduction and timely publication of program based budget is very welcome as it helps understand budget priorities better.

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

GUIDELINES:

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

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Page 84 (table 1) expenditure estimates for BY-1 and the respective original enacted budget are presented and show differences, hence the answer is (a).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Pages 114-115 (tables 9&10) present expenditures by functional classification including at least BY-2.

Page 89 (table 3) presents expenditures by economic classification including BY-2, BY-3, BY-4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Economic classification
Functional classification

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Pages 114-115 (tables 9&10) present expenditures by functional classification including at least BY-2.

Page 89 (table 3) presents expenditures by economic classification including BY-2, BY-3, BY-4.

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 detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:
In the EBP:

Page 97 (table 7) includes detailed breakdown of programs under the Subsidies, Grants, and Social Benefits economic expenditure category along with estimates for BY-2, BY-3, and BY-4, while the following narrative discussion until page 106 explains for (some) programs, such as export subsidies, which ministry/authority is responsible for implementing/financing the respective program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It is worthy to note that the "Subsidies, Grants, and Social Benefits" economic expenditure that the researcher is referring is very clear evidence, as it takes into consideration programs related to current spending allocations being implemented in Egypt on social front and benefits people lives. Those programs account for 50 % of the total current expenditures (excluding interest payments). Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Subsidies programs are implemented in Egypt mainly through Economic Authorities and ministry of social solidarity, where the state budget allocations for those economic authorities appears in the form of subsidies with estimates for BY-2, BY-3, and BY-4, and could be seen in the Supporting Budget Document (Economic Authorities Statistical Annex; See Pages 20, and 22 it presents that state budget public spending allocations to economic authorities, by each authority, such as GASC, which is responsible for food subsidies programs, of which wheat and bread, and the EGPC Authority, which is responsible for electricity subsidies programs, and Transport Authority, which is responsible for transport subsidies programs. etc... Find the Link; <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Page 89 (table 3) presents expenditures - by economic classification - where the actual expenditure figures for BY-2 are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Additionally, in the Supporting Budget Document, (Financial Statistics Annexes 2022/2023 المالية السنوية عن موازنة السنة المالية); For the functional classification including BY-2 see pages from 101 to 121. For the economic classification including BY-2 see pages from 33 to 49. Find the Link <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Page 122 (table 12) presents revenue estimates by category for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moreover, in the Supporting Budget Document, (Financial Statistics Annexes 2022/2023 البيان التحليلي عن موازنة السنة المالية); see pages from 22 to 30 it presents detailed tax, and non-tax revenues by category for BY-1. Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Pages 122-134 include estimates for all individual sources of revenues under main and sub-categories for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moreover, in the Supporting Budget Document, (Financial Statistics Annexes 2022/2023 البيان التحليلي عن موازنة السنة المالية); see pages from 22 to 30 it presents detailed tax, and non-tax revenues by category for BY-1. Kindly Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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

GUIDELINES:

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Page 122 (table 12) includes both the estimates and original enacted revenue levels for BY-1 showing some differences, hence my answer is (a).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Page 122 (table 12) presents revenue actuals by category for BY-2, BY-3, and BY-4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moreover, in the Supporting Budget Document, (Financial Statistics Annexes 2022/2023 المالية السنة المالية عن موازنة التحليلي; See pages from 22 to 30 it presents detailed tax, and non-tax revenues by category for BY-2, BY-3, and BY-4. Find the Link:

<https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Pages 122-134 include actuals for all individual sources of revenues under main and sub-categories for BY-2, BY-3, and BY-4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moreover, in the Supporting Budget Document, (Financial Statistics Annexes 2022/2023 البيان التحليلي عن موازنة السنة المالية); See pages from 22 to 30 it presents detailed tax, and non-tax revenues by category for individual sources of revenue accounting for all revenue are presented for BY-2 and prior years, BY-3, and BY-4. Find the Link; <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Pages 122-134 include actuals for all individual sources of revenues under main and sub-categories for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moreover, in the Supporting Budget Document, (Financial Statistics Annexes 2022/2023 البيان التحليلي عن موازنة السنة المالية); See pages from 22 to 30 it presents detailed actual tax, and non-tax revenues by category for two years prior to the budget year BY-2. Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf>

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:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

- Pages 14, 65 & 66: average interest rate on EGP T-Bills and T-Bonds is estimated for BY-1 in addition to a detailed narrative discussion on the issuance of a USD 3 bn international bonds (September 2021) and the Japanese-Yen denominated "Samurai" bonds (March 2022) during BY-1 including their respective interest rates.

- Page 59: all gross financing needs and borrowing sources are presented for BY-1 (enacted budget) including the budget deficit that can be a proxy for net new borrowing.

- Page 63: total central government debt (as % of GDP) is estimated and broken down by internal and external debt for BY-1. Average government debt maturity (in years) is also estimated for BY-1.

Note: the total outstanding central government debt can be deduced using the mentioned percentage and the value of nominal GDP presented for BY-1 in page 142.

- Page 89: interest payments on debt are estimated for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP confirms the improvement in practice which has led to an upwards revision in score compared to previous rounds. There is more information on the maturity profile of debt, esp. domestic debt.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP:

Page 63: shows the actual breakdown and total central government debt (as % of GDP) for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

The extra-budgetary funds are not covered in the EBP.

Peer Reviewer

Opinion: Agree

Comments: I would like to clarify here that this question relates to so-called 'private funds' الخاصة الصناديق and not state owned enterprises-economic entities هياكل إقتصادية as a government response to the previous OBS pointed to.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Extra-budgetary funds of FY22/23 are presented for at least the budget year but it excludes some core elements or some extra-budgetary funds. For more detailed information kindly check the following: -First, the Supporting Budget Document (Economic Authorities Statistical Annex; present in Page 24 the sub line-item number 16 صندوق التنمية الحضرية. This fund is owned by the government, and is not a part of the regular budget, and is responsible for developing and improving the slum areas in Egypt. As could be seen in page 24 the state budget has allocated extrabudgetary fund worth LE 3 billion to that in FY22/23. Also, the sperate financial transactions of that fund is presented in pages from 81 to 88. Kindly Find the Link: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf> Also check the following Media Link for the detailed role of صندوق التنمية الحضرية; <http://www.isdf.gov.eg/AboutGov.aspx?about=6>. -Another example of extra-budgetary fund is the special accounts and funds that appears in the EBP see page 134 (table 19), the line item Special Accounts and Funds موارد الصناديق والحسابات الخاصة presents only revenues transfers from those funds to the state budget. Those special accounts and funds are owned by the government by law; however, their operations are run and are financially enclosed outside the state budget by other entities in which the funds are physically located (most of them are among services authorities). Thereby, they are considered as extrabudgetary and the law stipulates that portion (15%) of their revenues have to be transferred to the state budget. kindly Find the Link to EBP as follows; <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> Check please the definition for Special Accounts and Funds in Media Press as follows: <https://tinyurl.com/5n86jps7> Check also the law guiding special accounts and funds in the budget circular, page 24 of the circular presents the clear rules and guides of the special accounts and funds. Find the link: <https://assets.mof.gov.eg/files/06240be0-d12a-11ec-81cf-8bea4b645401.pdf> As for, accounts for each of the National Investment Bank NIB, and the Social Insurance Fund SIF appear in the general government classification in the state budget, not as separate extra-ordinary funds. As such Egypt should score C.

IBP Comment

IBP understands that only revenue transfers to special funds are displayed, not the balance sheet and expenditures related to EBFs. As such, answer choice D applies.

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, including both revenues and expenditures, 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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

The extra-budgetary funds are not covered in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Central government finances are published in different reports than the EBP

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Estimates of intergovernmental expenditure are presented at a consolidated level (not disaggregated by agency or geography) between the central government والجهاز الإداري and: - Extra-budgetary funds الصناديق والحسابات الخاصة (Revenue lump sum, see EBP p133-134) - State-owned companies أرباح الشركات (Revenue lump sum, see EBP p133-134) - Service agencies الهيئات الخدمية (Lump sums, see EBP Table 23, p146) - Local administration الإدارة المحلية (Lump sums, see EBP Table 23, p146) - Economic agencies الهيئات الاقتصادية (Revenue and subsidy lump sums, see EBP p150, and some agencies p152 -153)

Government Reviewer

Opinion: Agree

Comments: Detailed transfers to all governorates are found on a separate annex entitled "the local administration budget for FY 22/23": See from page106 to the end of the report presents 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). However, the document was published in later time. Find the Link: <https://assets.mof.gov.eg/files/2022-12/bceed270-84f7-11ed-9477-83c6ef359748.pdf>

Researcher Response

Thanks to the reviewers' responses. The question is looking for transfers from the central government to other governorates and local authorities which needs to be broken down sufficiently in the EBP or other supporting documents and such information is not available.

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 budget 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_20*

[17.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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

While there are some programs mentioned targeting specific groups under the Subsidies, Grants, and Social Benefits economic expenditure category (pages 97-106 in the EBP), it can't be regarded as an alternative display of expenditures due to the lack of analysis and details about how they impact the target group along with other relevant policies under different expenditure categories, hence the answer is (d).

Peer Reviewer

Opinion: Agree

Comments: In addition, only the local administration sub-division covering 10% of the budget is disaggregated by governorate, and in documents issued later as an annex: Part III: Local Administration Budget <https://assets.mof.gov.eg/files/2022-12/bceed270-84f7-11ed-9477-83c6ef359748.pdf>

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: The EBP presented two alternative displays of expenditures to illustrate the financial impact of policies on different groups of citizens, including policies to benefit the most impoverished populations (such as by income, and by region), as follows: -First, Policies to benefit the most impoverished populations (by geographic region) as follows; In page 32 of the EBP, it mentions that around LE 700 billion of the state budgets were allocated in three years to (Haya Karema Initiative), and which targets improving infrastructure in specific geographical villages of 20 governorate in Egypt, more specifically improving 4584 of the poorest villages. -Second, Policies to benefit the most impoverished populations (by Income) as follows: (Public employees, pensionaries, and beneficiaries of conditional cash transfers are considered of the lowest income segments in Egypt). See Pages 10 it presents public spending tailored to support specified to those lower income groups to mitigate the inflationary pressures from the repercussions of the Russian-Ukrainian war. The targeted groups were included in the first 4 bullet points of page 10, which included raising wages for public employees (around 5 million public employees in Egypt), and raising pensions for pensionaries by 13% growth (around 10 million pensionaries in Egypt), the Third targeted groups appear in the bullet point number 5 of page 10, via allocating additional LE 2.7 billion for Takaful & Karam Program conditional cash transfer program that benefits around 20 million Egyptian of lower income groups while raising the number of beneficiaries by 450 thousand in FY22/23. -Third, pages from (pages 97-106 in the EBP), it presents the disaggregation of subsidies according to the targeted groups as follows; 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). Among the important information that one can grasp from this section (in Pages 98 and 99) that FY22/23 is targeting to benefit 63.3 million Egyptian that own subsidized food ration cards of lower income groups (presenting around LE 50 pounds monthly assistance for those targeted groups) (for a family with 4 members), and that the state budget has allocated LE 5 billion to farms to increase wheat production to compensate farmers to be able meet domestic wheat demand that is used for bread production in light of shortages in wheat imports from the Russian-Ukrainian War, and in (page 103) of the EBP it presents the disaggregated increase in monthly support to families benefiting from Takaful& Karama Conditional Cash transfer program, which was decided to mitigate inflationary pressures of the war as was mentioned in page 10 of the EBP. Find the link of the EBP:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such Egypt should score C.

Researcher Response

Thanks to the reviewers' comments. I believe the answer shall remain (d) considering that funds allocated to Hayah Karima cumulative over three years, additional social measures implemented to mitigate the impact of Russia-Ukraine war, and the programs under Subsidies, Grants, and Social Benefits category are not an alternative display of government expenditures as they lack analysis and details about how they impact the target group along with other relevant policies under different expenditure categories, and as such, they are rather more program-based budgeting in my view.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The EBP presented two alternative displays of expenditures to illustrate the financial impact of policies on different groups of citizens, including policies to benefit the most impoverished populations (such as by income, and by region), as follows: -Impacts of budget policies by income -Impacts of budget policies by geographic region -Other alternative displays of expenditure (please specify)

Comments: The EBP presented two alternative displays of expenditures to illustrate the financial impact of policies on different groups of citizens, including policies to benefit the most impoverished populations (such as by income, and by region), as follows: -First, Policies to benefit the most impoverished populations (by geographic region) In page 32 of the EBP, it mentions that around LE 700 billion of the state budgets were allocated in three years to (Haya Karema Initiative), and which targets improving infrastructure in specific geographical villages of 20 governorate in Egypt, more specifically improving 4584 of the poorest villages. -Second, Policies to benefit the most impoverished populations (by Income): (Public employees, pensionaries, and beneficiaries of conditional cash transfers are considered of the lowest income segments in Egypt). See Pages 10 it presents public spending tailored to support specified lower income groups to mitigate the inflationary pressures from the repercussions of the Russian-Ukrainian war. The targeted groups were included in the first 4 bullet points of page 10, which included raising wages for public employees (around 5 million public employees in Egypt), and raising pensions for pensionaries by 13% growth (around 10 million pensionaries in Egypt), the Third targeted groups appear in the bullet point number 5 of page 10, via allocating additional LE 2.7 billion for Takaful & Karam Program conditional cash transfer program that benefits around 20 million Egyptian of lower income groups while raising the number of beneficiaries by 450 thousand in FY22/23. - Third, in pages from (pages 97-106 in the EBP), it presents the disaggregation of subsidies according to the targeted groups. For example, 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). Among the important information that one can grasp from this section (in Pages 98 and 99) that FY22/23 is targeting to benefit 63.3 million Egyptian that own subsidized food ration cards of lower income groups (presenting around LE 50 pounds monthly assistance for those targeted groups) (for a family with 4 members), and that the state budget has allocated LE 5 billion to farms to increase wheat production to compensate farmers to be able meet domestic wheat demand that is used for bread production in light of shortages in wheat imports from the Russian-Ukrainian War, and in (page 103) of the EBP it presents the disaggregated increase in monthly support to families benefiting from Takaful & Karama Conditional Cash transfer program, which was decided to mitigate inflationary pressures of the war as was mentioned in page 10 of the EBP. Find the link of the EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Researcher Response

Thanks to the reviewers' comments. I believe the answer shall remain (d) considering that funds allocated to Hayah Karima cumulative over three years, additional social measures implemented to mitigate the impact of Russia-Ukraine war, and the programs under Subsidies, Grants, and Social Benefits category are not an alternative display of government expenditures as they lack analysis and details about how they impact the target group along with other relevant policies under different expenditure categories, and as such, they are rather more program-based budgeting in my view.

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:

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Statistical Annex of Economic Authorities: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP: page 116, contributions from the state budget to economic authorities, holding companies, and other public corporations are presented for the budget year.

In the statistical annex of economic authorities: pages 20-25 present further breakdown of contributions to economic authorities as well as subsidies to them.

However, a relevant narrative discussion is very brief in both documents when found.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Comments: The government has a large range of public corporations/ state-owned enterprises which it terms as 'economic units' وحدات اقتصادية of which Economic Agencies form one major group. The other banks, utility companies, companies under the public business sector, and companies under the public sector, according to an older MoF report cited 302 economic units that have direct relations to the Ministry of Finance (see: <https://assets.mof.gov.eg/files/96186e50-2a70-11ec-b259-0b840741977d.pdf>) and are not covered by the 2022/23 budget. Even the Statistical Annex which only focuses on Economic Agencies, only shows some information for 59 such agencies (p6), which still exclude military and semi-military agencies such as the Arab Organization for Industrialization, National Service Projects Organization and the Armed Forces Land Projects Agency (AFLPA).

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Estimates of all transfers to public corporations in FY22/23 are presented, along with a narrative discussion. In Egypt, Economic authorities are considered by law as public corporations affiliated to the state budget, and 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. For more detailed information kindly check the following: -In the supporting budget document (statistical annex of economic authorities: البيان الإحصائي للهيئات الاقتصادية) it presents estimates of all transfers to economic authorities for at least the budget year, See pages 7 and 8, includes narrative discussions for the interrelation between the state budget and economic authorities, and in pages from 11 to 25 is presented in the form of statistical format. Find the link: <https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf> -Also, the EBP presents in pages from 150 to 153, the in, and out transfers between economic authorities and the state budget. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such, Egypt should score A.

Researcher Response

Thanks to the reviewers' responses. I revised the answer to (c) considering that not all the economic agents (including public and public business sector corporations) are covered in the EBP or its supporting documents.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

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 EBP of FY22/23 present information for quasi-fiscal but it excludes some core elements See page 10 (Starting the 6th bullet point). The Ministry of Finance has announced a quasi-fiscal activity in FY22/23 requiring the Customs Authority to fix the Customs dollar for importers of strategic commodities at 16 LE. In addition, a second decision was made in FY22/23 to refrain industrial activities from property taxes for Three years, and to refrain equity investment funds from taxes to motivate the EGX markets. The main objective of those quasi-fiscal activities was to support domestic commodity prices to be in par with market value, in order to mitigate the repercussions from devaluing Exchange Rate at that time, that led to a US\$ parallel market, and has inflated prices of goods at the local market. The state budget has bearded the fiscal costs of those policies to achieve market stability in the face of Exchange rate devaluation, and is considered as indirect support for the business sector in the face of Russian-Ukrainian Crises. Find the link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such Egypt should score C

Researcher Response

Thanks to the government reviewer's comment. I don't think that tax incentives/exemptions (especially direct ones such as these) can be regarded as quasi-fiscal activities. Also, the fixing of the customs dollar rate was only until the end of April 2022, even before the start of the budget year FY 2022/23. Accordingly, I believe the answer shall remain (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:

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

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, page 116 presents the financial assets held by the central government for the budget year, also broken down by internal and external financial assets and their respective values.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The table in the EBP present additional investments (capital injections) made by the GoE during this particular BY into Economic Agencies. This is by no measure "all financial assets held by the government" as the question seeks to answer. This reviewer could not find any publicly available information on cash and bonds held by the GoE, while older MoF documents show a total of EGP 405bn invested in 17 **مال مستثمر** public sector holding companies (<https://assets.mof.gov.eg/files/96186e50-2a70-11ec-b259-0b840741977d.pdf> p28) as well as EGP 117bn invested as capital in its Economic Agencies (<https://assets.mof.gov.eg/files/2022-08/74a58fa0-2916-11ed-8c35-1b3175f79b08.pdf> p3). Therefore, I recommend changing the answer to C 'with reservation' given the dearth of information presented compared to what should be actually presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Two Main document present information on financial assets held by the government for at least the budget where information beyond the core elements is presented. For more detailed information kindly check the following: -First, in the EBP, see page 116 categorizes financial assets into local and foreign with a supporting narrative, and which reached sum of LE 29.954 billion. Moreover, page 135 and pages 139-140 provide information, including a narrative, for financial asset acquisitions and their receipts. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> -Second, information beyond the core is presented in the Supporting Document The (Financial Statistics Annexes **البيان 2022/2023 التحليلي عن موازنة السنة المالية**; See page 48 it presents information of all the financial assets held in FY22/23 worth the same value LE 29.954, however, presented from other perspective, which includes financial assets classification by category, such as bonds, and bills, contributions, and owner equities, and acquisitions. Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf> As such Egypt should score A.

Researcher Response

Thanks for the reviewers' responses. I revised the answer to (c) considering that the focus of the question is about the stock of the financial assets held by the government and not only the flows during the budget year. The peer reviewer provided sufficient evidence to show the difference and hence the reported figures in the EBP and its supporting documents are far from the actual financial assets stock level.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, pages 108-109 present the increase (flow) of non-financial assets of central government broken down by entity (108) and category (109).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Two main documents present information on nonfinancial assets held by the government for at least the budget year but it excludes some nonfinancial assets. For more detailed information kindly check the following: -First, the Supporting Document (Financial Statistics Annexes 2022/2023 المالية السنة المالية عن موازنة التحليلي; See page 47 under the main item أصول غير مالية أخرى you will find the two sub-line items تعويضات وفروق أسعار للمقاولين وأبحاث ودراسات للمشروعات الاستثمارية, both line items presents total amount worth LE 21.8 billion. Those spending allocations presents non-financial assets in the FY22/23 related to research and studies, and payments for licenses to subcontractors that is expected to generate resources. Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf> -Second, on page 134 of the EBP presents on the revenue side, other revenues receipts from the acquisition of some non-financial assets. For example, the line item اتاوة البترول it presents revenues transferred to the state budget in the form of royalties from license provided on oil extractions, the line item رسوم تنصية الموارد it presents revenues transferred to the state budget on the rights to issue air flight tickets, and on car licenses. Find the Link; <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such, Egypt should score (C).

Researcher Response

Thanks to the government reviewer's reponse. The answer shall remain "d" considering that in both the EBP and the Analytical Statement (EBP supporting document) only information about the acquisitions (i.e. flows not stocks) is presented and that satisfies an answer "d" according to the

question ("Answer "d" applies if no information is presented on nonfinancial assets held by the government or if only information on the acquisition of non-financial assets is presented"). Also, revenue from licensing fees or royalties doesn't count here.

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/qfs/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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Comments: -The EBP present estimates of expenditure arrears for at least the budget, this is presented in page 144 with amount worth LE 1523.639, which is the total budget obligations incurred in the FY 22/23 (see upper table of page 144 the line item اجمالي التمويل). The budget obligations for FY22/23 would be financed via issuing bills and bonds as a main source of financing (see the value of bills and bonds to finance budget obligations appear in the lower table of page 14 in the line item اجمالي مصادر التمويل (which is a usual norm in Egypt) and is considered as long-term obligation rather than immediate obligation for the FY22/23 until bonds and bills mature . This means that budget obligations for FY21/22 are considered arrears that would be financed in FY 22/23, and the same applies for FY22/23. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such, Egypt should score (C .) .

IBP Comment

Many thanks to GR. As budget obligations could include arrears but other payments related to debt etc, it is hard to identify the estimates for arrears for 2022/23. For cross country consistency, answer choice D is maintained.

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:
<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:
In the EBP, pages 70-71 include some narrative discussion about the contingent liabilities arising mainly from two sources: government loan guarantees for state-owned authorities and corporations and international arbitration cases possible settlements.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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.xml](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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The EBP of FY22/23 provide information about the government's future liabilities and the sustainability of its finances over the longer term but it excludes some core elements. For more detailed information kindly check the following: -Pages 70 and 71 presents contingent liabilities related to loans, guarantees, PPPs, international arbitrage, and loans guaranteed by the state budget to public corporations, and economic authorities. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such Egypt, should score C.

IBP Comment

Many thanks to the reviewers. Following IMF's guidelines, OBS methodology is looking for long term projections on the sustainability of public finances using different scenarios. In it's absence, answer choice D is maintained.

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:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, page 131, there is a brief narrative discussion about donor assistance along with estimates of the total value for the budget year (without mentioning the sources or any kind of disaggregation as seen also in page 122), hence our answer is (c).

Peer Reviewer

Opinion: I choose not to review this question

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: The EBP of FY22/23 presents the sources of donor assistance, but a narrative discussion is not included. See page 59 the table presents estimates of all sources of donor assistance by donor. Kindly Find the Link; <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> P.S: The same answer was provided in OBI 2021 and it was scored B.

IBP Comment

Many thanks to the reviewers. IBP acknowledges that page 59 presents sources of financing for FY 2022/23. However, the disaggregation is limited to 'loans from international institutions' and issuing international bonds. Given the limited scope, and for cross country consistency, answer choice C is maintained.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, page 10, two examples of tax expenditures by the central government where the industrial sector is exempted from property taxes for three years at a total cost (foregone tax revenues) of EGP 3.75 bn. Another example is raising the income tax exemption limit from EGP 24,000 to EGP 30,000 annually with a yearly cost (foregone tax revenues) of EGP 8 bn, hence the answer is (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For more details, kindly check page 10, the first paragraph describes the rationale behind tax incentives provided in FY22/23, and which were tailored to support specified lower income groups to mitigate the inflationary pressures from the repercussions of the Russian-Ukrainian war. It was mentioned in the second bullet point that the targeted beneficiaries from tax exemptions were public employees, and which has cost the state budget LE 8 billion (foregone taxes). Meanwhile, the seventh bullet point of the same page states that tax incentives were provided in FY22/23 to refrain the industrial sector from paying property taxes for a period of three years, costing the budget LE 3.75 billion in FY22/23 (foregone taxes). Those measures were all the foregone taxes incurred in the FY22/23. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Comments: -The Supporting Budget Document (Financial Statistics Annexes 2022/2023 المالية البيان التحليلي عن موازنة السنة المالية 2022/2023) presents estimates of some but not all earmarked revenues in FY22/23. See Page 22 The property taxes الضرائب على الممتلكات is a type of earmarked revenues, and which has reached LE 114.459 billion in FY22/23, (of which LE 28.6 billion are allocated to municipalities according to the Egyptian Property Tax Law. Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf> See information about the Property Tax (Law 196 for 2008 and its amendments), which states that 25% of revenues from property tax are earmarked revenues to be allocated to governorates in Egypt, in the following Media Release: <https://tinyurl.com/4sv54z9h> -Besides, another type of earmarked revenues is the allocation of portion of revenues received from VAT on Tobacco to the Universal Health Insurance System (which is equivalent to 75 piasters on every cigarette pack, to increase by 25 piasters every three years). This policy was implemented starting since FY18/19, and is still currently implemented for the FY22/23). See page 23 of the same supporting document Financial Statistics Annexes it presents the line item taxes on cigarettes and tobacco الضرائب على التبغ والسجائر has reached LE 86.448 billion in FY22/23, out of which LE 2.65 billion is transferred to the Universal Health Insurance System, as Egypt produces 70 billion cigarettes annually (3.5 billion cigarette pack). Find the Link: <https://assets.mof.gov.eg/files/b8bc3850-d129-11ec-81cf-8bea4b645401.pdf> See some useful links from the media: <https://bit.ly/3tCzzZ> As such, Egypt should score C.

IBP Comment

As only the total figures of the different taxes applicable on tobacco products is presented, and not the specific VAT on tobacco product, answer choice D remains.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, pages 14-17, include a narrative discussion and details about the policy goals for the budget year along with some reforms and assumptions that such goals reflect.

Pages 39-64 include a narrative discussion about how the budget and the government new and existing policies aim to achieve the policy goals mentioned for the budget year with a further discussion of how each economic category under revenues and expenditures is linked to such policy goals.

Peer Reviewer

Opinion: Agree

Comments: In addition, the Program Budget gives further detail <https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf>

Government Reviewer

Opinion: Agree

Comments:

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, page 14-last paragraph, some narrative discussion about broad policy goals/directions for the upcoming budget years are mentioned, without fiscal estimates.

Pages 39-64 include a narrative discussion about how the proposed budget and the government new and existing policies aim to achieve the policy directions for the upcoming years, but also without strict projection links.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For more detailed information, the EBP of FY22/23 presents 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 page 48, it presents how the proposed budget in FY22/23 is linked to government's policy goals for a multi-year period, for example the adoption of the MTRS Medium Term Revenue Strategy to enhance revenue mobilization, which was approved in December 2020, and been adopted since then (with the objective to increase tax revenues by 0.5% on a yearly basis to reach 2% annual increase in 10 years). On the same page it was mentioned also that the government policies to manage the debt profile in FY 22/23 are aligned with the MTDS Medium Term Debt strategy implemented since 2020, and will continue for the next coming year till year 2024. In the same page you will also find a paragraph stating that Public Financial Management Reforms in FY22/23 are aligned with the new Public Finance Law Number 6 of Year 2022, which aims at strengthening the medium-term fiscal outlook (in other words the central government and the line ministries were obliged to prepare their draft budget for a period of three years rather than a one-year budget), and that this PFM reform will continue for the next years. Moreover, in page 10 of the EBP, the 7th bullet point states that property tax exemptions have been decided for the industrial sector in FY22/23, and will continue for the next three years. And in Page 12 of the EBP it presents debt targets till the year 2026, and the targeted medium-term economic growth, and medium-term fiscal targets which are planned to help achieve debt targets. In Page 30 of the EBP, it states the government's planned reforms in FY22/23 and for the next years concerning fiscal policy, climate actions, and green budgeting reforms. In Page 32 of the EBP, it mentions that improving the infrastructure of poor villages in Egypt via the Haya Karema Initiative is planned in FY22/23, and will continue during the coming period with total public spending allocations worth LE 700 billion, in three years. Find the link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, pages 98-99 include the non-financial data on inputs related to two programs under the Subsidies, Grants, and Social Benefits expenditure category. In particular, the amount of wheat required to be purchased to implement the bread subsidy program as well as subsidizing fertilizers, seeds, and pesticides (among other measures) to support younger farmers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

Comments: The EBP present nonfinancial data on inputs to be acquired for at least the budget year for all programs. For more details kindly check the following: -See Page 97 (table 7) it presents all the programs included in the state budget. Those programs target mainly social perspective, and a narrative discussion about those programs are presented in pages from 98 to 106. The narrative discussion briefs input, and output (targeted beneficiaries) of each program. It could be noticed that the input and output is presented for all programs except only for petroleum subsidies (as it is considered generic subsidy allocation rather than a program that benefit specific groups). Hence, all programs have presented input and output discussions and results, thereby Egypt Should score B. Detailed clarifications of input, and output for each program are (in pages from 98 to 106 of EBP) as follows; - In pages 98, 99 include the non-financial data on inputs and output related to Food subsidies Program (Input: increasing Wheat production to 8.5 Tons/ Increase bread production to 90 billion bread in FY22/23), (Output: increase number of beneficiaries of food subsidies which is dependent mainly on wheat and bread to reach 63.3 million people) - Page 100 include the non-financial data on inputs and output related to Farmer subsidies Program (Input: subsidies worth LE 500 million to allow low interest farmers loans/ subsidies worth LE 30 million to provide low prices pesticides, fertilizers, and seeds for farmer), (Output: targeted beneficiaries; lowering agricultural production cost for small farmers using LE 545 state budget support). - Also in Page 100 include the non-financial data on inputs and output related to child medical and dairy social program (Input: subsidizing prices of imported insulin for child/ subsidizing prices of important dairy for child), (Output: targeted beneficiaries; increase number of child beneficiaries from subsidized medical and dairy products). - Page 101 includes the non-financial data on inputs and output related to transport subsidies program (Input: subsidizing prices of metro tickets for students and disabled people worth LE 600 million). - Page 102 includes the non-financial data on inputs and output related to health Insurance program (Input: subsidizing prices of medical care services for school students worth LE 348 million/ subsidizing prices of medical care services for woman with children worth LE 93 million/ subsidizing prices of medical care services for preschool child worth LE 210 million/subsidizing prices of the universal health insurance program worth LE 864), (Output: targeted beneficiaries; increase number of beneficiaries form subsidizing prices of medical care services for school students to reach 23.2 students/ increase number of beneficiaries form medical care services for woman with children to reach 464 thousand woman/ increase number of beneficiaries form medical care services for preschool child to reach 14 million child/ increase number of beneficiaries form medical care services for farmers to reach 50 thousand farmer) - Page 103 includes the non-financial data on inputs and output related to conditional cash transfer program Takaful& Karama. (Input: increase targeted public cash spending support to families with children / Increase targeted public cash spending support to elderly people above 65 years old). (Output: targeted beneficiaries; increase number of beneficiaries form takaful& Karama by 450 thousand family). - Page 105 includes the non-financial data on inputs and output related to Low-Income Housing program. (Input: subsidizing low interest housing loans for lower income segments of the society). (Output: targeted beneficiaries; increase number of beneficiaries to build new 120 thousand housing units). - Also Page 105 includes the non-financial data on inputs and output related to export subsidies program. (Input: increased export subsidies to exporters). (Output: targeted beneficiaries; increase value of export subsidies provided to exporter via state budget allocations worth LE 6 million). - Page 106 includes the non-financial data on inputs and output related to natural gas supply program for households. (Input: increase number of housings that have access to natural gas supply). (Output: targeted beneficiaries; increase number of housings benefiting from natural gas supply for new 1.2 million families). - Also Page 106 includes the non-financial data on inputs and output related to climate friendly cars that operate with natural gaz. (Input: increase number of replacements of old model cars with new cars operating with natural gas). (Output: targeted beneficiaries; increase number of cars operating with natural gas to reach 15500 cars). Find the link of the EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such Egypt should score B.

IBP Comment

Many thanks to the reviewers. For cross country consistency, answer choice C is maintained. IBP welcomes the introduction and timely publication of Program and Performance based budget in Egypt, where ministry budgets are organized around programs with very clear objectives, inputs for each program, and expected results.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, pages 102-106 include several programs with clear outputs and outcomes such as the health insurance for students, widowed women, preschool aged kids, and farmers. Also, Takaful and Karama social protection program aiming to support in cash subsidies 4 million families in addition to the social housing program subsidizing 120 thousand residential units. Finally, clear results are mentioned for linking natural gas to residential units program and financing vehicles to work on natural gas as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

Comments: The EBP present nonfinancial data on results to be acquired for at least the budget year for all programs. For more details check the following: -See Page 97 (table 7) it presents all the programs included in the state budget. Those programs target mainly social perspective, and a narrative discussion about those programs are presented in pages from 98 to 106. The narrative discussion briefs input, and output (targeted beneficiaries) of each program. It could be noticed that the input and output is presented for all programs except only for petroleum subsidies (as it is considered generic subsidy allocation rather than a program that benefit specific groups). Hence, all programs have presented input and output discussions and results, thereby Egypt Should score B. Detailed clarifications of input, and output for each program are (in pages from 98 to 106 of EBP) as follows; - In pages 98, 99 include the non-financial data on inputs and output related to Food subsidies Program (Input: increasing Wheat production to 8.5 Tons/ Increase bread production to 90 billion bread in FY22/23), (Output: increase number of beneficiaries of food subsidies which is dependent mainly on wheat and bread to reach 63.3 million people) - Page 100 include the non-financial data on inputs and output related to Farmer subsidies Program (Input: subsidies worth LE 500 million to allow low interest farmers loans/ subsidies worth LE 30 million to provide low prices pesticides, fertilizers, and seeds for farmer), (Output: targeted beneficiaries; lowering agricultural production cost for small farmers using LE 545 state budget support). - Also Page 100 include the non-financial data on inputs and output related to child medical and dairy social program (Input: subsidizing prices of imported insulin for child/ subsidizing prices of important dairy for child), (Output: targeted beneficiaries; increase number of child beneficiaries from subsidized medical and dairy products). - Page 101 includes the non-financial data on inputs and output related to transport subsidies program (Input: subsidizing prices of metro tickets for students and disabled people worth LE 600 million). - Page 102 includes the non-financial data on inputs and output related to health Insurance program (Input: subsidizing prices of medical care services for school students worth LE 348 million/ subsidizing prices of medical care services for woman with children worth LE 93 million/ subsidizing prices of medical care services for preschool child worth LE 210 million/subsidizing prices of the universal health insurance program worth LE 864), (Output: targeted beneficiaries; increase number of beneficiaries form subsidizing prices of medical care services for school students to reach 23.2 students/ increase number of beneficiaries form medical care services for woman with children to reach 464 thousand woman/ increase number of beneficiaries form medical care services for preschool child to reach 14 million child/ increase number of beneficiaries form medical care services for farmers to reach 50 thousand farmer) - Page 103 includes the non-financial data on inputs and output related to conditional cash transfer program Takaful& Karama. (Input: increase targeted public cash spending support to families with children / Increase targeted public cash spending support to elderly people above 65 years old). (Output: targeted beneficiaries; increase number of beneficiaries form takaful& Karama by 450 thousand family). - Page 105 includes the non-financial data on inputs and output related to Low-Income Housing program. (Input: subsidizing low interest housing loans for lower income segments of the society). (Output: targeted beneficiaries; increase number of beneficiaries to build new 120 thousand housing units). - Also Page 105 includes the non-financial data on inputs and output related to export subsidies program. (Input: increased export subsidies to exporters). (Output: targeted beneficiaries; increase value of export subsidies provided to exporter via state budget allocations worth LE 6 million). - Page 106 includes the non-financial data on inputs and output related to natural gas supply program for households. (Input: increase number of housings that have access to natural gas supply). (Output: targeted beneficiaries; increase number of housings benefiting from natural gas supply for new 1.2 million families). - Also Page 106 includes the non-financial data on inputs and output related to climate friendly cars that operate with natural gas. (Input: increase number of replacements of old model cars with new cars operating with natural gas). (Output: targeted beneficiaries; increase number of cars operating with natural gas to reach 15500 cars). Find the link of the EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf> As such Egypt should score B.

IBP Comment

Many thanks to the reviewers. For cross country consistency, answer choice C is maintained. IBP welcomes the introduction and timely publication of Program and Performance based budget in Egypt, where ministry budgets are organized around programs with very clear objectives, inputs for each program, and expected results.

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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, pages 102-106 include several programs with clear outputs and outcomes such as the health insurance for students, widowed women, preschool aged kids, and farmers. Also, Takaful and Karama social protection program aiming to support in cash subsidies 4 million families in addition to the social housing program subsidizing 120 thousand residential units. Finally, clear results are mentioned for linking natural gas to residential units program and financing vehicles to work on natural gas as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For more details check The EBP of FY22/23 performance targets are assigned to some nonfinancial data on results. -See Pages from 98 to 106 all the presented programs were designed to help achieve tangible outputs and results, and are aligned with the broader national fiscal policy directions. For example, (see page 49 , third paragraph), the food subsidies program tangible result was mentioned to help Egyptian mostly vulnerable group to mitigate the dramatic increase in food prices. As for, the conditional cash transfer program the most tangible result was mentioned to provide immediate cash support to the most vulnerable group in the face of Russian-Ukrainian war crisis (see also page 10, 4th bullet point), and is used as social buffer to enhance the social safety net in Egypt in general as mentioned in page (51, 11th point). As for the health care program result is to improve health care services, and to enhance human development (health and education are important pillars to enhance human productivity) (see page 50, 2nd point). Finally, cars replacement program to natural gas operation, and enhancing access to natural gas supply for households was designed to achieve the result of climate friendly program that limits carbon emissions and reduce car prices and enhance lives of Egyptians (see page 50, 3rd point). -Moreover, in pages 102-106 of the EBP include several programs with clear outputs and outcomes such as the health insurance for students, widowed women, preschool aged kids, and farmers. Also, Takaful and Karama social protection program aiming to support in cash subsidies 4 million families in addition to the social housing program subsidizing 120 thousand residential units. Finally, clear results are mentioned for linking natural gas to residential units program and financing vehicles to work on natural gas as well. Find the Link; <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

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 for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf 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:

<https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

Comment:

In the EBP, pages 97-106 present estimates of all programs under Subsidies, Grants, and Social Benefits expenditure category including a narrative discussion. Almost all of such programs directly target the county's most impoverished populations such as the food subsidy program, Takaful and Karama cash subsidy program, and health insurance particularly for vulnerable populations.

Also page 10 includes additional measures introduced on the back of Russia-Ukraine war that include (among others) increasing pensions and salary bonuses for government employees.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EBP presented all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion, as follows: -First, Policies to benefit the most impoverished populations (by geographic region) In page 32 of the EBP, it mentions that around LE 700 billion of the state budgets were allocated in three years to (Haya Karema Initiative), and which targets improving infrastructure in specific geographical villages of 20 governorate in Egypt, more specifically improving 4584 of the poorest villages. -Second, Policies to benefit the most impoverished populations (by Income): (Public employees, pensionaries, and beneficiaries of conditional cash transfers are considered of the lowest income segments in Egypt). See Pages 10 it presents public spending tailored to support specified lower income groups to mitigate the inflationary pressures from the repercussions of the Russian-Ukrainian war. The targeted groups were included in the first 4 bullet points of page 10, which included raising wages for public employees (around 5 million public employees in Egypt), and raising pensions for pensionaries by 13% growth (around 10 million pensionaries in Egypt), the Third targeted groups appear in the bullet point number 5 of page 10, via allocating additional LE 2.7 billion for Takaful & Karam Program conditional cash transfer program that benefits around 20 million Egyptian of lower income groups while raising the number of beneficiaries by 450 thousand in FY22/23. -Third, in pages from (pages 97-106 in the EBP), it presents the disaggregation of subsidies according to the targeted groups. For example, 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). Among the important information that one can grasp from this section (in Pages 98 and 99) that FY22/23 is targeting to benefit 63.3 million Egyptian that own subsidized food ration cards of lower income groups (presenting around LE 50 pounds monthly assistance for those targeted groups) (for a family with 4 members), and that the state budget has allocated LE 5 billion to farms to increase wheat production to compensate farmers to be able meet domestic wheat demand that is used for bread production in light of shortages in wheat imports from the Russian-Ukrainian War, and in (page 103) of the EBP it presents the disaggregated increase in monthly support to families benefiting from Takaful& Karama Conditional Cash transfer program, which was decided to mitigate inflationary pressures of the war as was mentioned in page 10 of the EBP. Find the Link: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

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:

<https://assets.mof.gov.eg/files/06240be0-d12a-11ec-81cf-8bea4b645401.pdf>

Comment:

Pages 14-27 include the main guidelines, law governing the budget process, and deadlines for submissions from other government entities and governorates to the Ministry of Finance, though the timetable is not detailed/comprehensive enough.

The EBP timetable for FY 2022/23 was released to the public in November 2021 as indicated by the PDF creation date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: The supporting budget document (Budget circular for FY2022/2023) which was released within the OBI time span presents timetable for formulating the Executive's Budget Proposal setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance. For more details kindly check the following: -In pages 8 of the report, it mentions that all Line Ministries have to submit draft budgets to Mof maximum by First of December 2021, and from pages 14 to 23 presents all the laws that line ministries have to follow in preparing draft budget. -In page 25, it mentions that all Subnational Governments have to submit their budget to the ministry of local development by November 2021 after being approved by local councils, then the ministry of local development has to submit a consolidated subnational draft budget to the ministry of finance maximum by 22 of November 2021, and to send the investments (chapter number 6 of public spending) to the ministry of planning and local development maximum by 22 of November 2021. -And in Page 28 it mentions that all line ministries have also to submit a separate wages public spending chapter (chapter 1 of public spending) to the Central Agency of Public Administration by 25th of November 2021, and then the Central Agency of Public Administration has to revise it and send it to the Ministry of Finance by 1st of December 2021. -In pages from 42 to 54 provides brief guides to the line ministries and local authorities on the rules in allocating public spending among each public spending chapter, and in Pages from 55 to 58 indicates the rules that all entities have to follow in allocating revenues in the draft budget. -As for the Economic Authorities, in pages from 59 to 65 it presents that those authorities have to submit draft budget to the ministry of finance and ministry of planning by 1st of December 2021 (see point 23, of page 63), and all the guides were presented. -As for the State-Owned Enterprise in page 66 of the budget circular it presents that they have to submit the draft budget to the ministry of finance after being approved by their internal board assembly's maximum in three months before the start of FY22/23 (which means maximum by End of March 2022). Find the Link:

<https://assets.mof.gov.eg/files/06240be0-d12a-11ec-81cf-8bea4b645401.pdf> As such Egypt should score A

IBP Comment

Many thanks to the reviewer. However, as details are not presented as a timetable. Moreover, the narrative are for past years 2021 (and not forward looking to FY 2022/23), researchers original response B is maintained.

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:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

Although the document states that it was published in February 2022, I didn't find any news articles or archive tools to confirm such date, in addition to the document itself when downloaded has a creation date of December 11, 2022, so it is not publicly available and hence the answer is (d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: We acknowledge the fact that the Pre-Budget of FY22/23 was published for internal use and it was not uploaded within the time frame of the IBP guide. Yet the aforementioned data were presented as follows: Kindly check pages from 9 to 11 presents macroeconomic assumptions, including; Real GDP growth and in nominal terms, interest rates, inflation, prices of oil and wheat.

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:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

Although the document states that it was published in February 2022, I didn’t find any news articles or archive tools to confirm such date, in addition to the document itself when downloaded has a creation date of December 11, 2022, so it is not publicly available and hence the answer is (d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: We acknowledge the fact that the Pre-Budget of FY22/23 was published for internal use and it was not uploaded within the time frame of the IBP guide. Yet the aforementioned data were presented as follows: Kindly check pages 5 to 7, and 12 to 15, and 22 to 24 it 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, Find the Link: <https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

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:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

Although the document states that it was published in February 2022, I didn't find any news articles or archive tools to confirm such date, in addition to the document itself when downloaded has a creation date of December 11, 2022, so it is not publicly available and hence the answer is (d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: We acknowledge the fact that the Pre-Budget of FY22/23 was published for internal use and it was not uploaded within the time frame of the IBP guide. Yet the aforementioned data were presented as follows: 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, and miscellaneous revenues. - A discussion of revenue policies and priorities to be found on pages from 17 to 21. - An estimate of total revenue to be found on page 11 Find the Link: <https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

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:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

Although the document states that it was published in February 2022, I didn't find any news articles or archive tools to confirm such date, in addition to the document itself when downloaded has a creation date of December 11, 2022, so it is not publicly available and hence the answer is (d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: We acknowledge the fact that the Pre-Budget of FY22/23 was published for internal use and it was not uploaded within the time frame of the IBP guide. Yet the aforementioned data were presented as follows: The three estimates related to 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 are presented in pages 24 and 26. Find the Link: <https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

<https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

Comment:

Although the document states that it was published in February 2022, I didn't find any news articles or archive tools to confirm such date, in addition to the document itself when downloaded has a creation date of December 11, 2022, so it is not publicly available and hence the answer is (b).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: We acknowledge the fact that the Pre-Budget of FY22/23 was published for internal use and it was not uploaded within the time frame of the IBP guide. Yet the aforementioned data were presented as follows: The Pre-Budget Statement presents information which includes medium term fiscal outlook for Three years, see pages Number 7 and 18: Find the Link: <https://budget.gov.eg/wp-content/uploads/2022/12/Prebudget-22-23-1.pdf>

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:

Administrative Body: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>

Local Administration: <https://assets.mof.gov.eg/files/2022-12/bceed270-84f7-11ed-9477-83c6ef359748.pdf>

Services Authorities: <https://assets.mof.gov.eg/files/2022-12/bcde30a0-84f7-11ed-9477-83c6ef359748.pdf>

Comment:

Economic classification: pages 56 - 113 (<https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>)

Functional classification: pages 158 - 239 (<https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>)

Regarding the administrative classification, it is mainly divided into three broad categories (with separate links): Administrative Body, Local Administration, and Services Authorities with each further broken down into respective ministries, governorates, and authorities with separate tables for expenditures and revenues (i.e. consolidated budget for a ministry for example is not readily available unless the information is gathered by the reader/researcher). However, not all the government bodies are presented such as ministries for example, hence we choose an answer (b).

Administrative classification:

1) Administrative Body Breakdown: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> (pages 335-1037)

2) Local Administration Breakdown: <https://assets.mof.gov.eg/files/2022-12/bceed270-84f7-11ed-9477-83c6ef359748.pdf> (pages 64 - 801)

3) Service Authorities Breakdown: <https://assets.mof.gov.eg/files/2022-12/bcde30a0-84f7-11ed-9477-83c6ef359748.pdf> (pages 105 - 525)

Peer Reviewer

Opinion: Agree

Comments: In support of this answer, one can find discrepancies between the accounting units **الوحدات الحسابية** that appear in the budget documents to the more comprehensive list provided in the MoF List of Accounting Units (most recent published in 2016) here <https://assets.mof.gov.eg/files/6f60c610-541d-11eb-848d-47dedd6d9572.pdf> For example, for Administrative Bodies (p364), some bodies are not shown such as the: Administrative Control Authority, the National Security Council, and the National Defense Council (Listed as accounting units in p35 of the manual), or, their budgets are mostly lumped into 'other expenditure' category: Parliament, Senate, Central Auditing Agency (see Administrative Body Breakdown p364-

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: The Enacted budget of FY22/23 presents expenditures by all three international classifications (by administrative, economic, and functional), and not only by Economic and Function. Kindly find below more details about the Administrative Classification as follows: - The Supporting Budget Document (Budget Allocations According to administration) "22/23 **المالي العام الإداري للجهاز الإداري للعام المالي**" presents public spending allocations by administration for all ministries, and administrative units " as follows: -See Pages from 160 to 173 presents spending allocated to Social Services Sub Group **الخدمات العامة**; includes spending allocated to executive bodies, such as office of president, office of prime minister, ministry of planning, customs and tax authority, ministry of local development, and spending allocated to legislative authorities, such as parliament, and senators council). -In pages from 172 to 173 presents spending allocations to the ministry of defense. In Pages from 174 to 175 one can find spending allocated to **السلامة العامة وشؤون** , which includes spending allocated to ministry of interior, ministry of justice, and courts. -In pages from 176 to 179 one can find spending allocated to **الشؤون الاقتصادية** which includes spending allocated to ministry of trade, ministry of agriculture, ministry of electricity, ministry of transport, ministry of information technology, and ministry of tourism. -In pages from 198 to 199, includes spending allocated to **حماية البيئة** environment sector. In pages from 200 to 203, includes spending allocated to **الإسكان والمرافق المجتمعية** which includes spending allocated to ministry of housing. -In pages from 204 to 219, includes spending allocated to **الصحة** which includes spending allocated to ministry of health, hospitals, and ambulances. -In Pages from 220 to 227 includes spending allocated to **الشباب والتعليم** which includes spending allocated to ministry of youth. -In Pages from 228 to 235 includes spending allocated to **التعليم** which includes spending allocated to ministry of education, and ministry of higher education. -In Pages from 236 to 240 includes spending allocated

الحماية الاجتماعية which includes spending allocated to ministry of social solidarity, and the council for woman and child. The document was published among the enacted budget later than the time span of the EBP. Kindly Find the Link: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> -A second Supporting Budget Document (Budget Allocations According to Services Authorities) " موازنة الهيئات " 22/23 الخدمية "; presents public spending allocations by administration to Services Authorities, those authorities are within the government bodies, and are entitled to provide services to the public (mostly at subsidized prices) and are not entitled to achieve profits. Example of those authorities include public hospitals, and public universities etc... the summarized public spending, spent by each disaggregated entity are presented in pages from 8 to 18. And in pages from 10 to 369 presents more detailed public spending of the disaggregated entities among all public spending 6 chapters. Find the Link: <https://assets.mof.gov.eg/files/2022-12/bcde30a0-84f7-11ed-9477-83c6ef359748.pdf> -A Third Supporting Budget Document (Program-Based Budgeting Report of FY22/23) presents public spending allocations by administration, and which is released for the first time in Egypt, presents detailed information of Capital Spending allocations (investments) by Program, and by ministry, and are allocated along the Five main pillars of Egypt National Strategic Plan. The total capital spending (LE 367 billion) has been allocated by ministry, and by program according to the international standards, see pages from 9 to 114. Find the Link: <https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf> As for Expenditures by Economic Classification are presented as follows: -The Supporting Budget document (Budget Allocations According to Administration) " موازنة الجهاز الإداري للعام المالي 22/23 " presents public spending by economic classification, see pages from 56 to 113. Find the link: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> As for Expenditures by Functional Classification are presented as follows: -The Supporting Budget document (Budget Allocations According to Administration) " موازنة الجهاز الإداري " للعام المالي 22/23 " presents in pages from 158 to 239 public spending by Functional Classification. Find the Link: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> As such Egypt, should score A

Researcher Response

Thanks for the reviewers' responses. The first part of the government reviewer's comment is mainly related to the functional classification of expenditures that has been divided further by responsible ministry/authority. It is significantly different from presenting the full expenditure breakdown by each ministry or authority in a consolidated way. Additionally, the issuance of the program-based budgeting is surely an important milestone but it cannot be a substitute to the administrative classification primarily because also consolidated expenditures by "each" ministry, authority, etc. is not presented directly. Accordingly, answer "b" is appropriate in my view.

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:

Administrative Body: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>
Local Administration: <https://assets.mof.gov.eg/files/2022-12/bceed270-84f7-11ed-9477-83c6ef359748.pdf>
Services Authorities: <https://assets.mof.gov.eg/files/2022-12/bcde30a0-84f7-11ed-9477-83c6ef359748.pdf>

Comment:

Economic classification: pages 56 - 113 (<https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>)

Functional classification: pages 158 - 239 (<https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>)

Regarding the administrative classification, it is mainly divided into three broad categories (with separate links): Administrative Body, Local Administration, and Services Authorities with each further broken down into respective ministries, governorates, and authorities with separate tables for expenditures and revenues (i.e. consolidated budget for a ministry for example is not readily available unless the information is gathered by the reader/researcher). However, not all the government bodies are presented such as ministries for example, hence we choose an answer (b).

Administrative classification:

- 1) Administrative Body Breakdown: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> (pages 335-1037)
- 2) Local Administration Breakdown: <https://assets.mof.gov.eg/files/2022-12/bceed270-84f7-11ed-9477-83c6ef359748.pdf> (pages 64 - 801)
- 3) Service Authorities Breakdown: <https://assets.mof.gov.eg/files/2022-12/bcde30a0-84f7-11ed-9477-83c6ef359748.pdf> (pages 105 - 525)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The Enacted budget of FY22/23 presents expenditures by all three international classifications (by administrative, economic, and functional), and not only by Economic and Function. • Administrative classification • Economic classification • Functional classification

Comments: The Enacted budget of FY22/23 presents expenditures by all three international classifications (by administrative, economic, and functional), and not only by Economic and Function. Kindly find below more details about the Administrative Classification as follows: - The Supporting Budget Document (Budget Allocations According to administration) "موازنة الجهاز الإداري للعام المالي 22/23" presents public spending allocations by administration for all ministries, and administrative units " as follows: -kindly check Pages from 160 to 173 which presents spending allocated to Social Services Sub Group **قطاع الخدمات العامة**; includes spending allocated to executive bodies, such as office of president, office of prime minister, ministry of planning, customs and tax authority, ministry of local development, and spending allocated to legislative authorities, such as parliament, and senators council), -In pages from 172 to 173 presents spending allocations to the ministry of defense. In Pages from 174 to 175 one can find spending allocated to **قطاع النظام العام وشتون السلامة العامة**, which includes spending allocated to ministry of interior, ministry of justice, and courts. -In pages from 176 to 179 one can find spending allocated to **الشتون الاقتصادية** which includes spending allocated to ministry of trade, ministry of agriculture, ministry of electricity, ministry of transport, ministry of information technology, and ministry of tourism. -In pages from 198 to 199, includes spending allocated to **حماية البيئة** environment sector. In pages from 200 to 203, includes spending allocated to **الإسكان** which includes spending allocated to ministry of housing. -In pages from 204 to 219, includes spending allocated to **الصحة** which includes spending allocated to ministry of health, hospitals, and ambulances. -In Pages from 220 to 227 includes spending allocated to **الشباب** which includes spending allocated to ministry of youth. -In Pages from 228 to 235 includes spending allocated to **التعليم** which includes spending allocated to ministry of education, and ministry of higher education. -In Pages from 236 to 240 includes spending allocated to **الحماية الاجتماعية** which includes spending allocated to ministry of social solidarity, and the council for woman and child. The document was published among the enacted budget later than the time span of the EBP. Kindly Find the Link: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> -A second Supporting Budget Document (Budget Allocations According to Services Authorities) "موازنة الهيئات 22/23 الخدمية"; presents public spending allocations by administration to Services Authorities, those authorities are within the government bodies, and are entitled to provide services to the public (mostly at subsidized prices) and are not entitled to achieve profits. Example of those authorities include public hospitals, and public universities etc... the summarized public spending, spent by each disaggregated entity are presented in pages from 8 to 18. And in pages from 10 to 369 presents more detailed public spending of the disaggregated entities among all public spending 6 chapters. Find the Link: <https://assets.mof.gov.eg/files/2022-12/bcde30a0-84f7-11ed-9477-83c6ef359748.pdf> -A Third Supporting Budget Document (Program-Based Budgeting Report of FY22/23) presents public spending allocations by administration, and which is released for the first time in Egypt, presents detailed information of Capital Spending allocations (investments) by Program, and by ministry, and are allocated along the Five main pillars of Egypt National Strategic Plan. The total capital spending (LE 367 billion) has been allocated by ministry, and by program according to the international standards, see pages from 9 to 114. Find the Link: <https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf> As for Expenditures by Economic Classification are presented as follows: -The Supporting Budget document (Budget Allocations According to Administration) "موازنة الجهاز الإداري للعام المالي 22/23" presents public spending by economic classification, see pages from 56 to 113. Find the link: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> As for Expenditures by Functional Classification are presented as follows: -The Supporting Budget document (Budget Allocations According to Administration) "موازنة الجهاز الإداري 22/23 للعام المالي" presents in pages from 158 to 239 public spending by Functional Classification. Find the Link: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>

Researcher Response

Thanks for the reviewers' responses. The first part of the government reviewer's comment is mainly related to the functional classification of expenditures that has been divided further by responsible ministry/authority. It is significantly different from presenting the full expenditure breakdown by each ministry or authority in a consolidated way. Additionally, the issuance of the program-based budgeting is surely an important milestone but it cannot be a substitute to the administrative classification primarily because also consolidated expenditures by "each" ministry, authority, etc. is not presented directly.

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:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf>

Comment:

The program-based budget for FY 2022/23 was published on December 28, 2022, which includes the distribution of all expenditures on 5 main strategic objectives (and their respective minor objectives) with reference to the responsible ministry/economic authority.

While this is a really great initiative, per advise from IBP, the score is D as the Program Based Budget's approval seems separate from the Enacted Budget and the whole budget process.

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: The Enacted Budget of FY22/23 presents expenditure estimates for individual programs accounting for less than two-thirds of expenditures, for more details kindly check the following: -The Supporting Budget document (Budget Allocations According to Administration) "موازنة 22/23 للعام المالي للإداري الجهاز" presents in pages from 92 to 98 public spending detailed breakdown by Program under the Subsidies, Grants, and Social Benefits Chapter. It is worthy to note that the "Subsidies, Grants, and Social Benefits" relates to 50 % of the total current expenditures (excluding interest payments). Find the Link: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf> The Subsidies programs are implemented in Egypt mainly through Economic Authorities and Ministry of Social Solidarity where the state budget allocations for those economic authorities appears in the form of subsidies, and could be seen in the Supporting Budget Document (Economic Authorities Statistical Annex. See Pages 20, and 22 it presents that state budget public spending allocations to economic authorities, by each authority, such as GASC, which contributes to food subsidies programs, of which wheat and bread, and the EGPC Authority, which contributes to electricity subsidies programs, and Transport Authority, which is responsible for transport subsidies programs. etc... Find the link:

<https://assets.mof.gov.eg/files/892db0a0-d129-11ec-81cf-8bea4b645401.pdf> -A Second Supporting Budget Document (Program-Based Budgeting Report of FY22/23), and which is released for the first time in Egypt, presents detailed information of Capital Spending allocations (investments) by Program, and by ministry, and are allocated along the Five main pillars of Egypt National Strategic Plan. The total capital spending (LE 367 billion) has been allocated by ministry, and by program according to the international standards, see pages from 9 to 114. Find the Link:

<https://assets.mof.gov.eg/files/2022-12/9b4a7b40-86ac-11ed-97a9-bb58504879e1.pdf> -A Third Supporting Budget Document (Citizen Budget of the Enacted budget of FY22/23): presents in page 18 capital expenditures (investments) allocations by program according to economic sector, including money disbursement for each program. The programs presented were as follows; projects in the housing sector (implemented by the ministry of housing; includes water, sewages and housing), projects in transport sectors (implemented by the ministry of transport; includes metro line, roads, and ports), projects related to youth (implemented by the ministry of ministry of youth; including sporting areas and clubs), projects related to gender and child (implemented by the ministries of health, education and social solidarity), and projects in the field of electricity (implemented by the ministry of electricity), and green projects. Find the Link: <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf> As such, Egypt should score C.

Researcher Response

Thanks to the government reviewer's response. The answer has been changed to (c) based on the information included in the first mentioned document.

IBP Comment

Many thanks to reviewer. This indicator is assessing the Enacted Budget (Budget Law) which does not have detailed program level expenditure information. As such, answer choice D is maintained. IBP acknowledges that some of the program level expenditures are covered in other budget documents besides the Budget Law.

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:

<https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>

Comment:

Pages 16 and 17 present revenue estimates by category while pages (114-155) present further breakdown of each revenue category and other financing sources such as T-Bills and T-Bonds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

<https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>

Comment:

Pages 16 and 17 present revenue estimates by category while pages (114-155) present further breakdown of each revenue category and other financing sources such as T-Bills and T-Bonds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

Enacted Budget for Administrative Bodies: <https://assets.mof.gov.eg/files/2022-12/bc9d7e20-84f7-11ed-9477-83c6ef359748.pdf>

Citizen's Version of the Enacted Budget: <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

In the Enacted Budget:

Page 20: presents interest payments on the outstanding debt for the budget year.

Page 21: presents the amount of net new borrowing required during the budget year.

In the Citizen's Version, page 11 presents the target total debt outstanding at the end of the budget year (as % of GDP).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moreover, the Supporting Budget Document (Citizen Budget of the Enacted Budget of FY22/23) presents in the chart of page 11 debt as % of GDP in FY22/23, and in the chart of page 29 debt is disaggregated into foreign and domestic, and in pages 30, 31 some information were presented about debt strategies in the FY22/23. Kindly Find the Link: <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

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:

b. The Citizens Budget provides the core information.

Source:

<https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

Page 10: expenditure and revenue totals

Pages 7-11: the main policy initiatives in the budget

Last page has the contact information for follow-up by citizens

Page 11: only GDP forecast for the budget year is presented from all the macroeconomic forecast assumptions including inflation, interest rates, and oil & wheat prices - that's why we chose an answer (c).

Peer Reviewer

Opinion: Agree

Comments: In support of this answer there is also inconsistent methodology. For example the total 'state investments' include non state general budget expenditure such as economic agencies, public corporations, and the private sector (p14). This makes comparison to the state general budget misleading at times.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The Citizens Budget provides the core information.

Comments: The Citizen Budget of the Enacted budget of FY22/23 contains the core information. For more details kindly check the CB included several programs that were on the top priorities of the government spending such as education, health and investment (See pages 21 to 24). - It also provides total expenditure (kindly check page 10 and 28 and 29) and revenue (pages 10, 25 to 27); the main policy initiatives in the budget (pages 8 to 14), program-based budgeting, gender budgeting (woman, child, disabled), and SDG tagging (pages 15 to 18); the macroeconomic forecast upon which the budget is based (page 11); and information beyond the core related to fiscal stimulus to mitigate Russian-Ukrainian war (Page 19 to 20), debt data (pages 29 to 31). Green initiatives (page 31 to 37), Public Participation tools and participatory budgeting (pages 38 to 40), women empowerment initiatives (page 42), Egypt megaprojects (Pages 43 and 44). As for the contact, information for the Ministry of Finance is available on the cover page with all social media accounts, website as well as the Email for the contact in-charge in the Ministry of finance. -In response that some information in the macroeconomic assumptions were missing. It is worthy to note that the CB included other section that present macroeconomic data, Moreover, kindly check page 32, which presents the macroeconomic assumptions in case of any changes occurs in interest rate, and world trade growth with impact on the state budget. Find the Link: <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf> As such Egypt should score B.

Researcher Response

Thanks for the reviewers' responses. Since answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented, then I revise the answer to "b".

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:

Ministry of Finance Website: <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Press Release on Facebook:

<https://www.facebook.com/MOF.Egypt/posts/pfbid02kGA2HTFBhCrX2ApzvTPaFhVA5yWBFkg1M4YhFdF4EgjYQXifjRgDhep71Epr3DFI>

Comment:

Ministry of Finance Website: <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Press Release on Facebook:

<https://www.facebook.com/MOF.Egypt/posts/pfbid02kGA2HTFBhCrX2ApzvTPaFhVA5yWBFkg1M4YhFdF4EgjYQXifjRgDhep71Epr3DFI>

Peer Reviewer

Opinion: Agree

Comments: There is also a dedicated government website for the MoF's Transparency and Citizen Engagement Unit that publishes the citizen budgets <https://budget.gov.eg/%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9-%d8%a7%d9%84%d9%85%d9%88%d8%a7%d8%b7%d9%86/> which published an identical copy of the 2022/2023 citizen budget as found on the normal MoF page <https://budget.gov.eg/wp-content/uploads/2022/11/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf> However, this is a duplicate effort and cannot be considered as a third method.

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 FTCE Unit is keen on utilizing diversified platforms and tools in disseminating the Citizen Budget as follows: 1) Websites posts: - Posts On MOF Official Website – Sep 2022: <http://bit.ly/citizen-budget-mof> - Posts On FTCE Unit's website – Sep 2022: Post: <https://budget.gov.eg/citizen-report/> Published Document: <https://bit.ly/citizen-budget-ftceu> 2) Social Media posts: - Citizen Budget for FY 22/23 on FTCE Unit's Facebook Page – Sep 2022: <https://bit.ly/citizen-budget-fb> -Citizen Budget for FY 22/23 on MOF Facebook Page - Sep 2022: <https://tinyurl.com/ywjzwtwy> 3) Videos & Interviews – Nov 2022: <https://tinyurl.com/ypmztpf> 4) Press Releases: - CB for FY 2022/2023 release from Fayoum Governorate – Sep 2022: <https://bit.ly/press-release-cb22> - A press release on Citizen Budget for FY 2022/23 on involving marginalized groups in the processes of preparing the citizen's budget: <https://tinyurl.com/3xuuxum8> Full Press Release: <https://tinyurl.com/yt4hnveh> 5) At several events throughout the country: - During the opening ceremony of the Launching of the national model of Participatory Budgeting in Fayoum- Oct 2022: <https://bit.ly/3FJauho> - During public hearing sessions, e.g.: Tamia district's public hearing sessions – Nov 2022: <https://bit.ly/tamia-hearings-ftceu-mof> (min: 1:19:55) <https://tinyurl.com/2nv9h4u>

Researcher Response

Thanks to the reviewers' responses. I revised the answer to "a" on the basis of the dissemination of printed copies of the Citizen Budget in public participation events conducted by the FTCE Unit of the Ministry of Finance.

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:

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

Source:

Transparency and Citizen Engagement Unit Participatory Budget:
<https://budget.gov.eg/%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/>

Comment:

The above link include at the end an inquiry form that would be used in the formulation of the budget in general and accordingly the Citizen's Budget (CB).

There has been also the launch of the Participatory Budget Initiative in September 2022 with Fayoum governorate hosting the launch event and the discussion with civil society organizations and local population in order to include their views in the budget formulation while explaining to them the importance of the state budget and how it is built (<https://fb.watch/I0hjEr9p46/>). This initiative was launched prior to the release of the CB for FY 2022/23, and we believe some of the talking points were influential in the formulation of the Citizen's Budget.

We chose (b) since such initiative is still at its early stages and it is not yet widely used by the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Ministry of Finance represented in the Fiscal Transparency & Citizen Engagement Unit FTCE is working on enhancing the public engagement in the decision-making process during the budget formulation and execution through many mechanisms, among which are the following:
1) Digital communication mechanism (Online Outreach): - The Interactive website for Fiscal Transparency & Citizen Engagement Unit allows citizens to send feedback and communicate with MOF transparency team directly and get direct responses. For example, including the frequently asked questions (FAQ) and their answers section was based on public demand prior to publishing citizen budget. Moreover, all information and reports regarding the budget formulation and execution cycle are published on the website to engage the public. Link to the FTCE Unit's website: budget.gov.eg: - The Online camp: The FTCE unit in Cooperation with UNICEF Egypt has established an online camp targeting youth from the age group (15 to 18 years) with the aim of simplifying economic and financial concepts, and the process of budget preparation and how to be part of it to train them to be leaders and have an effective role in the decision-making process through an interactive electronic curriculum that an educational material, training and competitions using gamification and rewarding methods. 🔄 The curriculum of the Online Camp includes the following topics: o Egypt's 2030 Vision and the Sustainable Development Goals SDGs. o Efficient utilization of resources to achieve these goals. o A simplified introduction to the economy and the importance of investment and public saving. o A simplified explanation of the fiscal and monetary policy. o The role of the Ministry of Finance in implementing the fiscal policy o State's resources. o Taxes and the most important implemented projects to

improve resource management. o Entrepreneurship as one of the tools to drive the economy. o A simplified introduction to banks and the importance of saving and investing at the individual level. o Participatory budgeting and active citizenship. - Link to the Online Camp: <https://budget.gov.eg/login>

2) Mechanisms for field communication with the public (Public outreach) - Participatory Budgeting initiative introductory sessions in Alexandria: FTCE Unit 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.. Link: <https://tinyurl.com/mvzwebp2> - The Training program for the National Model of Participatory Budgeting targeting the youth in different governorates such as: (Fayoum, Alexandria) through a group of Workshops, Seminars and competitions to raise their awareness and engage them in decision making process during the formulation and execution of the state budget by being part of improving spending priorities in the state. e.g.: In August 2022, The FTCE unit launched a competition targeting Fayoum youth, under the title "Your Governorate = A Problem + Its Solution," in order to increase youth involvement in the state's development efforts by presenting a summary of projects aimed at finding solutions and ideas for problems facing Fayoum Governorate on the ground. A large number of contestants were received who presented their ideas, and the campaign reached 161,489 young people from Fayoum Governorate. Link to the Competition Post on FTCE Unit's FB page: <https://tinyurl.com/58xjcr6c> Link to Trainees' feedback on the training program of the national model of participatory budgeting in Fayoum Governorate: <https://tinyurl.com/2x5f6dft> - Public Hearing Sessions in governorates: • Within the framework of disseminating participatory budgeting in the governorates of the Republic, the FTCE Unit held a number of public hearing sessions preceding and after the issuance of the various financial reports issued by the Ministry of Finance. The most important of which are the financial statement and the citizen's budget. E.g.: Public Hearing sessions in Fayoum governorate held by the FTCE unit in the presence of Fayoum's Governor in partnership with the relevant ministries and relevant civil society in a number of Fayoum districts, including Etsa and Youssef El Sedik districts in 2021 and Tamyia and Fayoum Districts in 2022. Related Links: 1) Tamyia District's Session: <https://tinyurl.com/yc6ea5ax> 2) Youssef El Sedik District's Session: <https://tinyurl.com/2t6mz2zf> 3) Etsa District session: <https://tinyurl.com/4388h65s> - Active Citizenship club Initiative for University Students: It is an initiative launched by the Fiscal Transparency & Citizen Engagement Unit in cooperation with the Supreme Council of Universities and a number of public and international universities, such as: (Cairo University, Alexandria University, Fayoum University, Assuit University, American University of Cairo, Misr International University, MSA University, etc) with the aim of involving students in the state's budget and plans for reform, listening to their ideas and using them to confront the challenges facing the state and to be part of the Ministry of Finance's mechanisms to achieve the goals of Egypt's Vision 2030. Related Links: Active Citizenship Club in AUC: o <https://tinyurl.com/3n2v522s> o <https://tinyurl.com/54y4hs36> Active Citizenship Club in Alexandria University: o <https://tinyurl.com/4zns5z63> - Raising the awareness of School Students on Citizen Budget: School students Visiting FTCE Unit in MOF to know more about the Citizen Budget: <https://tinyurl.com/yc8zxp29> ▲ For the first time the Ministry of finance represented in the FTCE Unit in cooperation with the Ministry of Education and the Curriculum Development Center has prepared an educational curriculum to be taught to students in the first secondary school to raise their economic awareness and financial literacy, and citizen engagement in decision making regarding the formulation of state budget through introducing them to the participatory budgeting model and how can citizens be part of the state budget formulation. The inclusion of this curriculum was officially approved in accordance with the Republican decision referred to in the Prime Minister's speech. Egyptian No. 6992 issued on 5/7/2023 and that the curriculum is to be added to the national education subject in the first year of secondary school starting from the next academic year on 1/10/2023, in addition to adding it to other institutions and educational academies. 3) Media communication mechanisms (Media outreach) - FTCE Unit's FB Page Posts & Videos: The FTCE unit engage the public in the Citizen Budget by posting all updates regarding the CB or the unit's activities to include their input in the citizen budget awing them to write their comments, questions and requirements. CB post for FY2022/23 Link: <https://tinyurl.com/ytj7py9s> - Videos to respond to the citizens questions and listen to their requirements to be included in CB: <https://tinyurl.com/5n8v7d2w>

Researcher Response

Thanks to the government reviewer's comment. We acknowledge the increased efforts that were done to enhance public participation in the budget process. However, the question is particularly referring to the involvement of the public in the content and presentation of the CB, not the budget process in general, for which we don't see established mechanisms that the public widely uses, and hence answer (b) is appropriate in this case.

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:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

Citizens version of the Enacted Budget (EB): <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

Comment:

Citizens version of the Enacted Budget (EB): <https://assets.mof.gov.eg/files/2022-09/240b3390-38ea-11ed-bf46-b5f6455aa2b9.pdf>

A citizens version of Fayoum governorate budget was also published in December 2022: <https://budget.gov.eg/wp-content/uploads/2022/12/Fayoum-Budget-December-6.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: Citizen Versions for at least two stages have been published for For FY 2022/2023: 1) Enactment Stage (2nd Stage): Citizen Version for the enacted Budget: On MOF Official Website: <http://bit.ly/citizen-budget-mof> On FTCE Unit's website: <https://bit.ly/citizen-budget-ftce> 2) Execution Stage (3rd stage): Citizen versions and Transparency Briefs in cooperation with UNICEF Egypt - EGYPT'S BUDGET FOR FY 2022/2023 and ITS STIMULUS MEASURES & PACKAGES TO BOOST THE ECONOMIC ACTIVITY IN THE WAKE OF THE GLOBAL CRISIS: • <https://bit.ly/3QLWr1d> (Arabic) • <https://bit.ly/40Fupb3> (English) - Spotlight on Children in the 2022/23 Budget: • <https://bit.ly/3FLE3yY> (Arabic) • <https://bit.ly/3StXofQ>(English)

Researcher Response

Thanks to the government reviewer's response. The answer shall remain "c" considering that the mentioned documents regarding the execution phase were published in August 2023 after the current survey's cutoff date of December 31, 2022, though the effort is greatly appreciated to produce such insightful documents. The Ministry of Finance also used to produce citizen versions of the PBS and EBP along with the EB such as in FY 2020/21.

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Pages 31 and 32 present expenditures according to the economic classification only.

Peer Reviewer

Opinion: Agree

Comments: Minor correction: p32 presents the functional rather than the economic classification

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The in-year reports presents actual expenditures by two of the three expenditure classifications, which are; Economic Classification, and Functional Classification. For more detailed information, kindly check the following: - The In-Year Report (IYR) published before the cutoff date of December 31, 2022. The Month of Issuance; November 2022, Publication Date: 18 December 2022. Pages (26 to 32, tables 11 to 14 continued) of the report (38 to 43 in pdf numbering) presents the detailed economic classification in section 4 of the report. In the same report see (pages from 84 to 114 in pdf numbering) it presents detailed functional classification. Find the Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Researcher Response

Thanks to the reviewers' responses. Answer "c" is still appropriate considering that the functional classification has been newly introduced (particularly in November 2022 issue) and the functional classification previously presented in the IYRs has been just a distribution pie chart of an average of five years, not really related to the ongoing budget year.

IBP Comment

Many thanks to the government reviewer. IBP acknowledges that functional classification is presented but only in the monthly reports for September, October and November of 2022. Given that it is available only in 3 out of the last 12 monthly reports, answer choice C is maintained. IBP welcomes this practice to be part of monthly reports in future.

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Pages 31 and 32 present expenditures according to the economic classification only.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Minor correction: p32 presents the functional rather than the economic classification

Government Reviewer

Opinion: Disagree

Suggested Answer: The in-year report presents actual expenditures by two of the three expenditure classifications, which are; Economic Classification, and Functional Classification. • Economic classification • Functional classification

Comments: The in-year reports presents actual expenditures by two of the three expenditure classifications, which are; Economic Classification, and Functional Classification. For more details kindly check the following: -See the In-Year Report (IYR) published before the cutoff date of December 31, 2022. The Month of Issuance; November 2022,; Publication Date: 18 December 2022. Pages (26 to 32, tables 11 to 14 continued) of the report (38 to 43 in pdf numbering) presents the detailed economic classification in section 4 of the report. In the same report see (pages from 84 to 114 in pdf numbering) presents detailed functional classification. Find the Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

IBP Comment

Many thanks to the government reviewer. IBP acknowledges that functional classification is presented but only in the monthly reports for September, October and November of 2022. Given that it is available only in 3 out of the last 12 monthly reports, researcher's original answer choice is maintained. IBP welcomes this practice to be part of monthly reports in future.

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

On page 32, there is no level of detail in the Subsidies, Grants, and Social Benefits expenditure category under the government authorities (GASC or EGPC) so the answer is (d).

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: The in-year reports presents estimates for some individual programs accounting for less than two-thirds of expenditures. Individual programs are presented among the Subsidies, Grants, and Social Benefits” Chapter, which relates to social spending. Those programs account for 50 % of the total current expenditures (excluding interest payments), and are mainly implemented in Egypt through Economic Authorities and ministry of social solidarity, such as GASC program, which contributes to food subsidies programs, pensions support program, and Takaful and Karama cash transfer program. For more details kindly check the following In-Year Reports (IYRs) published before the cutoff date, December 31, 2022 as follows:
1- Publication Date: 26 September 2022 See page 32 of the report (table14) presents spending by program for GASC (which is ration card food subsidy), Social assistance benefits (which is treasury contribution to pensions program as referred to in footnote number 2 in bellow the table), and Social Security Benefit (which is Takaful& Karama cash transfer program). Find the Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>
2- Publication Date: 26 October 2022, See page 32 of the report (table 14) presents spending by program for GASC (which is ration card food subsidy), Social assistance benefits (which is treasury contribution to pensions program as referred to in footnote number 2 in bellow the table), and Social Security Benefit (which is Takaful& Karama cash transfer program). Find the Link <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf> -As for GASC it is a single program and doesn't need a disaggregated allocation. People that benefit from GASC program are the holders of ration card food subsidy. As for EGPC, it is not a program, it is a generic oil subsidy spending that benefits all Egyptians. This is why we exclude refereeing to EGPC as evidence. As such Egypt should score C.

IBP Comment

OBS defines programs as disaggregation below the administrative level. Ones highlighted by reviewers are part of recurrent economic classification. As such, answer choice D is maintained.

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Pages 31 and 32 present actual year-to-date expenditures with actual expenditures during the same period in previous fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The In-Year reports present in Pages 31 and 32 (tables 14 and 14 Continued) actual year-to-date expenditures with actual expenditures during the same period in previous fiscal year. For more details kindly check the following In-Year Reports (YRs) published before the cutoff date, December 31, 2022 as follows: 1- Publication Date: 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 2- Publication Date: 26 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

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:

Samples of In-Year Reports (YRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Pages 28 and 29 present actual revenues by main categories (tax and non-tax) and the respective sub-categories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The in-year reports present in Pages 28 and 29 (Tables 12A and 12 B) actual revenue by category (such as tax and non-tax) For more details kindly check the following In-Year Reports (YRs) published before the cutoff date, December 31, 2022 as follows: 1- Publication Date: 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 2- Publication Date: 26 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Pages 28 and 29 present actual revenues by main categories (tax and non-tax) and the respective sub-categories/individual sources of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The in-year reports present in Pages 28 and 29 (Tables 12A and 12 B) individual sources of actual revenue accounting for all revenue.

For more details kindly check the following In-Year Reports (IYRs) published before the cutoff date, December 31, 2022 as follows: 1- Publication

Date: 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 2- Publication Date: 26

October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022
Publication Date: 26 October 2022
Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022
Publication Date: 18 December 2022
Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Pages 28 and 29 present actual year-to-date revenues with actual revenues during the same period in previous fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the In-Year Reports present in Pages 28 and 29 (Tables 12A and 12 B) actual year-to-date revenues with actual revenues during the same period in previous fiscal year, and also the enacted budget figures. For more details kindly check the following In-Year Reports (IYRs) published before the cutoff date, December 31, 2022 as follows: 1- Publication Date: 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 2- Publication Date: 26 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022
Publication Date: 26 September 2022
Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022
Publication Date: 26 October 2022
Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022
Publication Date: 18 December 2022
Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Page 26 includes the overall budget deficit so far during the year (net new borrowing) and interest payments to-date on the outstanding debt.

Central government's total debt burden data is available in section 5 (pages 35-42) but is fairly outdated, so we chose an answer (b).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the In-Year Reports present two of the three estimates related to government borrowing and debt, kindly check Page 26 (Table 11) presents the overall budget deficit during the year (net new borrowing) and interest payments to-date on the outstanding debt. Central government's total debt burden data is available in section 5 (pages 35-42, tables from 15 to 23) For more details kindly check the following In-Year Reports (YRs) published before the cutoff date, December 31, 2022 as follows: 1- Publication Date: 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 2- Publication Date: 26 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

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:

Samples of In-Year Reports (IYRs) published before the cutoff date of December 31, 2022:

1- End Reporting Period: May 2022

Publication Date: 26 September 2022

Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf>

2- End Reporting Period: August 2022

Publication Date: 26 October 2022

Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

3- End Reporting Period: September 2022

Publication Date: 18 December 2022

Link: <https://assets.mof.gov.eg/files/2022-12/6fe33d10-7ebf-11ed-a5cb-e16fcb849e7d.pdf>

Comment:

Section 5 (pages 35-42) presents information on total government's debt broken down by level of public consolidation and whether the debt is domestic or external in addition to interest rates on T-Bills and T-Bonds and the average maturity profile (in years) of government bonds, but the data goes until June 2020 (only external debt goes until March 2022) and hence the outdated data makes us choose answer (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The in-Year Reports present information related to the composition of the total actual debt. Kindly check Section 5 of the (pages 35-42, tables from 15 to 23) present information on total government's debt broken down by level of public consolidation and whether the debt is domestic or external in addition to interest rates on T-Bills and T-Bonds and the average maturity profile (in years) of government bonds. For more details kindly check the following In-Year Reports (IYRs) published before the cutoff date, December 31, 2022 as follows: 1- Publication Date: 26 September 2022 Link: <https://assets.mof.gov.eg/files/2022-09/b7575670-3d6c-11ed-990b-53da2a486ea3.pdf> 2- Publication Date: 26 October 2022 Link: <https://assets.mof.gov.eg/files/2022-10/46d80f80-5521-11ed-b738-3186cb544300.pdf>

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:

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

Source:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Pages 11-13 include the revised macroeconomic forecasts and assumptions along with a comprehensive explanation for the reasoning behind the different estimates.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: While updated estimates are provided, there is no provision of original estimates to compare them with, nor a written explanation. Therefore I suggest the answer to be modified to C.

Government Reviewer

Opinion: Agree

Researcher Response

Thanks to the reviewer's response. I think the answer shall remain "a". Page 11 provides the updated macroeconomic forecasts in the table compared to original forecasts (last two columns in red) and the following two pages include a discussion about why there has been an update to the forecast for each single indicator. Real GDP growth, inflation, interest rate, and prices of brent crude and American wheat are all included in the analysis.

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Only actual expenditures for the first half of FY 2021/22 (Jul-Dec 2021) are presented (see the last two pages in the report annex).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Only actual expenditures for the first half of FY 2021/22 (Jul-Dec 2021) are presented (see the last two pages in the report annex).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: In pages 30-31, the budget amendments for the period are explained and shown by main budgetary unit (ministry and local administration governorate) and line item. If these are added to the original administrative estimates, they would provide an update to that classification.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: The Mid-Year Review of FY21/22 presents updated expenditure estimates for the budget year underway by only one of the three expenditure classifications, which is by (Economic Classification) See annexes page 53 and 54 in PDF numbering. As for the functional classification, on page 28 of the report some not all functional expenditures were presented related to health, and education sectors. Find the Link: <https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf> Our data in this part are presented similar to what was presented in previous 2021 OBI and we scored C. As such, Egypt should score C.

Researcher Response

Thanks to the reviewers' responses. The answer has been changed to "c" based on the information provided in pages 30 - 31 in the document.

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Only actual expenditures for the first half of FY 2021/22 (Jul-Dec 2021) are presented (see the last two pages in the report annex).

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative (see previous question)

Government Reviewer

Opinion: Disagree

Suggested Answer: The Mid-Year Review of FY21/22 presents updated expenditure estimates for the budget year underway by only one of the three expenditure classifications, which is by -(Economic Classification)

Comments: The Mid-Year Review of FY21/22 presents updated expenditure estimates for the budget year underway by only one of the three expenditure classifications, which is by (Economic Classification) See annexes page 53 and 54 in PDF numbering. As for the functional classification, on page 28 of the report some not all functional expenditures were presented related to health, and education sectors. Find the Link:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf> Our data in this part are presented similar to what was presented in previous 2021 OBI and we scored C.

Researcher Response

Thanks to the reviewers' responses. The answer has been changed to "Economic Classification" based on the information provided in pages 30 - 31 in the document.

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Only actual expenditures for the first half of FY 2021/22 (Jul-Dec 2021) are presented (see pages 27 & 28).

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 of FY21/22 presents estimates for the budget year underway for individual programs accounting for less than two-thirds of expenditures. For more detailed information kindly check the following: -On page 27 of the report expenditures allocations for social welfare programs are presented, such as Cash Transfers (Takaful and Karama) Program, Pensions Program, Medical Support Program, Food support program (School Feeding). -Also on page 54 in pdf numbering of the annexes, presents spending allocations among the Subsidies, Grants, and Social Benefits chapter, which allocates public spending by program, worth LE 135.6 billion, of which Food Subsidies and Ration Cards program worth LE

26.9 billion, and public spending allocated to Social Transfer Program in the line item مساعدات اجتماعية worth LE 73.9 billion. Find the Link of the Mid-Year Review of FY21/22: <https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf> As such Egypt should score C.

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Only actual revenues for the first half of FY 2021/22 (Jul-Dec 2021) are presented (see pages 51 & 52).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Only actual revenues for the first half of FY 2021/22 (Jul-Dec 2021) are presented (see pages 51 & 52).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Only actual revenues for the first half of FY 2021/22 (Jul-Dec 2021) are presented (see pages 51 & 52).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

<https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf>

Comment:

Pages 31-34 present the budget year estimates for the total government debt (as % of GDP) broken down by domestic and external debt as well as the average maturity (in years) of outstanding government debt along with a narrative explanation of the government targets and strategies (medium-term) to improve the overall debt position. Updated interest rates on T-Bills and T-Bonds are also included in the macroeconomic forecasts/assumptions (page 11) along with an explanation on page 13. However, there are neither updated estimates of the interest payments for the budget year nor the required net new borrowing (budget deficit) for the budget year. Therefore, our answer is (c).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I recommend changing the answer to D as it is very challenging to translate the debt-to-GDP estimates to currency figures.

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: The Mid-Year Review of FY21/22 presents estimates of government borrowing and debt and have been updated, and information on some of the differences between the original and updated estimates is presented. For more detailed information kindly check the following: - Pages 31-34 present the budget year estimates for the total government debt (as % of GDP) broken down by domestic and external debt as well as the average maturity (in years) of outstanding government debt along with a narrative explanation of the government targets and strategies (medium-term) to improve the overall debt position. Updated interest rates on T-Bills and T-Bonds are also included in the macroeconomic forecasts/assumptions (page 11) along with an explanation on page 13. -As for the interest rates, see page 13, the first paragraph presents in details the differences between the interest rate in budget assumption of FY21/22 which were 13.7% in the budget, compared to 13.2% revised estimates interest rate, impacted by the global monetary tightening and increased cost of borrowing, also some information beyond the core were presented in the second and third paragraph of page 13, identifying the differences of the revised estimates from budget assumption for each of oil, and wheat prices. Kindly Find the Link; <https://assets.mof.gov.eg/files/d38d9cc0-8348-11ec-81af-cb64db964e83.pdf> As such Egypt should score B.

IBP Comment

Many thanks to reviewers. Given that there is some information on debt to GDP ratio, interest rates and maturity profile of domestic debt and local financing debt, but no information on external debt, answer choice C is maintained.

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:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Page 61 presents the difference between the actual expenditures and enacted levels along with reasons (last column) for either excess or less spending. Pages 71-76 present the detailed actual figures for expenditures' sub-categories and their respective individual accounts compared to the budget/enacted levels, along with reasoning for excess or less spending.

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: I recommend changing the answer to B as only short statements accompanying the main budget items are provided, while explanations for the (at times significant) differences in the sub-items in pages 71-76 (even though one must exist), or a narrative discussion are absent.

Government Reviewer

Opinion: Agree

Comments:

Researcher Response

Thanks to the peer reviewer's response. I still believe that answer "a" is more suitable than "b" considering that the included explanations (especially for all the major expenditure categories in page 61) are a significant improvement in practice compared to the previous round when the score was "b" and there was no narrative discussion at all, and despite that the explanations in the last column are not comprehensive or absent for several expenditure sub-categories (something to be improved as well in next rounds).

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:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Economic classification -> page 61

Functional classification -> page 65

The administrative classification presented for expenditures (pages 83-91) is not sufficient for such classification as it only divides it into the administrative body, local bodies, and service/economic authorities.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Page 61 only provides the budget line item figures without classification, therefore I recommend the answer be modified to C.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Year-End Report of FY 21/22 presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). For more detailed information kindly check the following: A) Expenditures by Economic Classification See Pages from 71 to 76 present expenditures by economic Classification, B) Expenditures by Functional Classification See Page 65 presents expenditures by functional Classification, C) Expenditures by Administrative Classification See the End Year Report of FY21/22 pages from 24 to 59 presents public spending allocated by Administrative Units, and by Ministry, and along the 5 Pillar of Egypt National Program and among the sub programs as follows: -For example, pages 24 and 25 presents public spending by office of the president, and page 26 public spending by Central Agency of Public Administration, and pages 27 to 30 presents public spending by ministry of culture, and page 35 public spending by ministry of water and irrigation, page 37 public spending by ministries of electricity, and ministry of petroleum, page 38 and 39 public spending by ministry of industrial cooperation, pages 40 to 42 public spending by ministry of planning and economic development, and pages from 43 to 50 presents public spending by gender allocated to national programs, and subprograms (for Woman and is allocated among each of; ministry of housing, woman national council, ministry of social solidarity, woman medical hospitals, ministry of agriculture, ministry of health, and ministry of labor). And In pages from 51 to 55 presents public spending by gender allocated to national programs, and subprograms (for Child and is allocated among each of; national council of child, ministry of housing, child medical hospitals, ministry of labor). Pages from 56 to 58 presents public spending by gender allocated to national programs, and subprograms (for Disabled People and is allocated among each of; disabled national council, ministry of telecommunication, ministry of social solidarity, ministry of youth, ministry of labor). Moreover, administrative classification is also presented from different perspective in pages from 77 to 91 according to general administrative body, local bodies, and service/economic authorities. Find the Link:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf> A Second Supporting Budget Document presents Expenditures by Administrative Classification (within the OBI Time Span), titled (Program- Based Budgeting of FY21/22); See pages from 11 to 27 of the report, it presents spending by ministry and by program. Find the Link: <https://assets.mof.gov.eg/files/2022-12/5b0e8bf0-878a-11ed-8be9-a7c6808ef82c.pdf> As such Egypt should score A.

Researcher Response

Thanks to the reviewers' responses. Only two expenditure classifications (economic and functional) are included in the YER. It must be noted, however, the noticeable improvement in the inclusion of the functional classification and some ministries' expenditures under a new program-based budgeting compared to the previous round, but since it doesn't include all administrative ministries/authorities, answer choice "b" shall stand.

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
Functional classification

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Economic classification -> page 61

Functional classification -> page 65

The administrative classification presented for expenditures (pages 83-91) is not sufficient for such classification as it only divides it into the administrative body, local bodies, and service/economic authorities.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Functional classification

Government Reviewer

Opinion: Disagree

Suggested Answer: The Year-End Report of FY 21/22 presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: The Year-End Report of FY 21/22 presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). For more detailed information kindly check the following: A) Expenditures by Economic Classification See Pages from 71 to 76 present expenditures by economic Classification, B) Expenditures by Functional Classification See Page 65 presents expenditures by functional Classification, C) Expenditures by Administrative Classification See the End Year Report of FY21/22 pages from 24 to 59 presents public spending allocated by Administrative Units, and by Ministry, and along the 5 Pillar of Egypt National Program and among the sub programs as follows: -For example, pages 24 and 25 presents public spending by office of the president, and page 26 public spending by Central Agency of Public Administration, and pages 27 to 30 presents public spending by ministry of culture, and page 35 public spending by ministry of water and irrigation, page 37 public spending by ministries of electricity, and ministry of petroleum, page 38 and 39 public spending by ministry of industrial cooperation, pages 40 to 42 public spending by ministry of planning and economic development, and pages from 43 to 50 presents public spending by gender allocated to national programs, and subprograms (for Woman and is allocated among each of; ministry of housing, woman national council, ministry of social solidarity, woman medical hospitals, ministry of agriculture, ministry of health, and ministry of labor). And In pages from 51 to 55 presents public spending by gender allocated to national programs, and subprograms (for Child and is allocated among each of; national council of child, ministry of housing, child medical hospitals, ministry of labor). Pages from 56 to 58 presents public spending by gender allocated to national programs, and subprograms (for Disabled People and is allocated among each of; disabled national council, ministry of telecommunication, ministry of social solidarity, ministry of youth, ministry of labor). Moreover, administrative classification is also presented from different perspective in pages from 77 to 91 according to general administrative body, local bodies, and service/economic authorities. Find the Link:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf> -A Second Supporting Budget Document presents Expenditures by Administrative Classification (within the OBI Time Span), titled (Program- Based Budgeting of FY21/22); See pages from 11 to 27 of the report, it presents spending by ministry and by program. Find the Link: <https://assets.mof.gov.eg/files/2022-12/5b0e8bf0-878a-11ed-8be9-a7c6808ef82c.pdf>

IBP Comment

See researcher response for previous indicator.

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:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Pages 24-42 present the expenditure estimates for individual programs (accounting for at least two thirds of all expenditures).

Pages 43-50 -> expenditure estimates for women programs

Pages 51-55 -> expenditure estimates for children programs

Pages 56-58 -> expenditure estimates for people with disabilities programs

Page 59 -> expenditure estimates for elderly people programs

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: - Pages 24-42 tables are incomplete (check break of table on p42, possibly for Tourism Ministry). - The incomplete tables add up to expenditures of only EGP 71.6bn, or 4% of expenditure, for 8 ministries (out of 30) and two executive bodies (the Presidency, Cabinet and Central Agency for Administration and Organisation). - A further EGP 1,431bn, or 78% of total expenditure, is attributed to the Ministry of Finance (p30-31) where at least EGP 1,103bn or 61% of the total budget, is not attributed to a program. This is also misleading, as the MoF is naturally the main administrative unit responsible for disbursement and therefore should not be assigned such a significant portion of expenditure which obscures the actual administrative units responsible at the final stage of expenditure. - The tables on pages 43-59 present programmatic analysis for roughly EGP 3.6bn, or 0.2% of the budget. - Overall, non of the final expenditure values are compared to enacted values, while the 2021/22 budget was not presented in program form, therefore the available figures do not have an enacted baseline to compare them to (see <https://mof.gov.eg/ar/posts/stateGeneralBudget/63ac38f10528db00092daf98/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A8%D8%B1%D8%A7%D9%85%D8%AC%20%D9%88%20%D8%A7%D9%84%D8%A7%D8%AF%D8%A7%D8%A1>) Based on the above, it is recommended that the answer be change to C.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Year-End Report of FY21/22 present expenditure estimates for individual programs accounting for all expenditures. For more detailed information kindly check the following: - Pages from 24 to 59 presents public spending allocation by program, and by Ministry, and along the 5 Pillar of Egypt National Program and among the sub programs. For example, pages 24 and 25 presents public spending by office of the president, and page 26 public spending by Central Agency of Public Administration, and pages 27 to 30 presents public spending by ministry of culture, and page 35 public spending by ministry of water and irrigation, page 37 public spending by ministries of electricity, and ministry of petroleum, page 38 and 39 public spending by ministry of industrial cooperation, pages 40 to 42 public spending by ministry of planning and economic development. - Moreover, pages from 43 to 50 presents public spending by gender allocated to national programs, and subprograms (for Woman and is allocated among each of; ministry of housing, woman national council, ministry of social solidarity, woman medical hospitals, ministry of agriculture, ministry of health, and ministry of labor). And In pages from 51 to 55 presents public spending by gender allocated to national programs, and subprograms (for Child and is allocated among each of; national council of child, ministry of housing, child medical hospitals, ministry of labor). Pages from 56 to 58 presents public spending by gender allocated to national programs, and subprograms (for Disabled People and is allocated among each of; disabled national council, ministry of telecommunication, ministry of social solidarity, ministry of youth, ministry of labor). -In addition, See pages 74 and 75 it presents public spending detailed breakdown by program under the Subsidies, Grants, and Social Benefits. It is worthy to note that the "Subsidies, Grants, and Social Benefits" relates to 50 % of the total current expenditures (excluding interest payments). Find the Link of the End-Year Report of FY21/22: <https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>. -The Subsidies programs are mainly implemented in Egypt through Economic, and ministry of social solidarity such as GASC, which contributes to food subsidies programs, of which wheat and bread, and the EGPC Authority, which contributes to electricity subsidies programs, and Transport Authority, which is responsible for transport subsidies programs. etc...The detailed Budget allocations to the economic authorities among programs and sub programs could be seen in the Supporting Budget Document (Program based budgeting of FY21/22) (which was produced in the time span of OBI); See Pages 56 to 81. Find the Link <https://assets.mof.gov.eg/files/2022-12/5b0e8bf0-878a-11ed-8be9-a7c6808ef82c.pdf>. A Second Supporting Budget Document presents Expenditures by program Classification (within the OBI Time Span), titled (Program- Based Budgeting of FY21/22); See pages from 11 to 27 of the report, it presents spending by ministry and by program. Find the Link: <https://assets.mof.gov.eg/files/2022-12/5b0e8bf0-878a-11ed-8be9-a7c6808ef82c.pdf> As such Egypt should score A.

IBP Comment

Many thanks to govt. for highlighting the program based budget document that was published in a timely manner and within the OBS research cut-off date. While there is substantial information on programs, some ministries (such as defense) are not included. For this reason and for cross country consistency, answer choice B is selected. This is an improvement in practice.

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:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Page 61 presents the difference between the actual revenues and enacted levels along with reasons (last column) for either surplus or less receipts. Pages 66-70 present the detailed actual figures for revenues' sub-categories and their respective individual sources compared to the budget/enacted levels, along with reasoning for surplus or less receipts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Page 61 presents the difference between the actual revenues and enacted levels along with reasons (last column) for either surplus or less receipts. Pages 66-70 present the detailed actual figures for revenues' sub-categories and their respective individual sources compared to the budget/enacted levels, along with reasoning for surplus or less receipts.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Pages 66-70 present the detailed actual figures for revenues' sub-categories and their respective individual sources compared to the budget/enacted levels, along with reasoning for surplus or less receipts.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Page 1 presents the actual average interest rates on T-Bills and T-Bonds compared to the budget, along with a narrative discussion on page 4.

Pages 16-22 present the differences between actual outcomes and budget for net new borrowing (budget deficit), total government debt (as % of GDP), interest payments on total outstanding debt, and the breakdown of government debt by domestic and external, along with a comprehensive narrative discussion.

However, the maturity profile of government debt is not presented, and that's why we chose an answer (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Year-End Report of FY21/22 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, along with a narrative discussion. For more detailed information kindly check the following: - Page 1 presents the actual average interest rates on T-Bills and T-Bonds compared to the budget, along with a narrative discussion on page 4, and Pages from 16 to 22 present the differences between actual outcomes and budget for net new borrowing (budget deficit), total government debt (as % of GDP), interest payments on total outstanding debt, and the breakdown of government debt by domestic and external, along with a comprehensive narrative discussion. Find the Link: <https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf> - As for debt maturities (and differences). In the Supporting Document (The Financial Monthly Bulletin, December 2022) (which was produced within OBI time span); See page 41 (table 22), the 8th line item presents the value of bonds and bills to mature in the FY21/22. Find the Link: <https://assets.mof.gov.eg/files/2023-01/85a0d730-9246-11ed-a696-55c08abee60e.pdf> -And in another Supporting Debt Documents published at MOF website titled (Developments in Debt Indicators and Debt Services) (which was produced within OBI time span); you will find in page 16 the average debt maturities of FY2021/2022 (June 2022) compared to historical past year maturities, and page 17 presents average maturities of treasury bills (Local and Foreign) for the year 2021/2022, compared to historical. Find the link: <https://assets.mof.gov.eg/files/2022-10/05924f50-4ec2-11ed-b685-47009875b976.pdf> -As for External Debt maturities, in another Supporting Document of the Central Bank of Egypt, which is the authority responsible for the external debt position, a report of (External Debt Position for FY21/22) (produced within OBI time span); Pages 8 of the report presents external debt maturities for FY21/22 classified into short term, and long term maturities, and also by residual maturity, and in page 9 it presents Bonds maturities for all of (US bonds, Euro Bonds, Green Bonds, and Samurai Bonds) for the FY21/22. Find the link: <https://www.cbe.org.eg/-/media/project/cbe/listing/research/volumes/arabic-file/external-position-78.pdf> As such Egypt should score A.

IBP Comment

Many thanks to the reviewer for the suggestion. As Central Bank reports are not part of Year-end report cited in YER Section 1, OBS is unable to assess the report for this indicator. Researchers original answer is maintained.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Page 1 presents the actual average interest rates on T-Bills and T-Bonds compared to the budget, along with a narrative discussion on page 4.

Pages 16-22 present the differences between actual outcomes and budget for net new borrowing (budget deficit), total government debt (as % of GDP), interest payments on total outstanding debt, and the breakdown of government debt by domestic and external, along with a comprehensive narrative discussion.

However, the maturity profile of government debt is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The Year-End Report presented all debt indicators as follows; • 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 • Interest rates on the debt • Maturity profile of the debt • Whether the debt is domestic or external

Comments: The Year-End Report of FY21/22 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, along with a narrative discussion. For more detailed information kindly check the following: - Page 1 presents the actual average interest rates on T-Bills and T-Bonds compared to the budget, along with a narrative discussion on page 4, and Pages from 16 to 22 present the differences between actual outcomes and budget for net new borrowing (budget deficit), total government debt (as % of GDP), interest payments on total outstanding debt, and the breakdown of government debt by domestic and external, along with a comprehensive narrative discussion. Find the Link: <https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf> - As for debt maturities (and differences). In the Supporting Document (The Financial Monthly Bulletin, December 2022) (which was produced within OBI time span); See page 41 (table 22), the 8th line item presents the value of bonds and bills to mature in the FY21/22. Find the Link: <https://assets.mof.gov.eg/files/2023-01/85a0d730-9246-11ed-a696-55c08abee60e.pdf> -And in another Supporting Debt Documents published at MOF website titled (Developments in Debt Indicators and Debt Services) (which was produced within OBI time span); you will find in page 16 the average debt maturities of FY2021/2022 (June 2022) compared to historical past year maturities, and page 17 presents average maturities of treasury bills (Local and Foreign) for the year 2021/2022, compared to historical. Find the link: <https://assets.mof.gov.eg/files/2022-10/05924f50-4ec2-11ed-b685-47009875b976.pdf> -As for External Debt maturities, in another Supporting Document of the Central Bank of Egypt, which is the authority responsible for the external debt position, a report of (External Debt Position for FY21/22) (produced within OBI time span); Pages 8 of the report presents external debt maturities for FY21/22 classified into short term, and long term maturities, and also by residual maturity, and in page 9 it presents Bonds maturities for all of (US bonds, Euro Bonds, Green Bonds, and Samurai Bonds) for the FY21/22. Find the link: <https://www.cbe.org.eg/-/media/project/cbe/listing/research/volumes/arabic-file/external-position-78.pdf>

IBP Comment

See response to previous indicator.

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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Pages 1-5 present the actual outcomes of the macroeconomic indicators compared to the forecasts in the budget, along with a narrative discussion explaining the reasons for the differences.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

IBP Comment

IBP acknowledges the improvement in practice compared to last round.

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:

Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Pages 1-5 present the actual outcomes of the macroeconomic indicators compared to the forecasts in the budget, along with a narrative discussion explaining the reasons for the differences.

Nominal GDP is not presented explicitly under the macroeconomic assumptions/forecasts table (just Real GDP growth is presented) but the actual outcome of nominal GDP can be found on page 19 and the forecast can be deducted from page 61 from the budget year targets (presented as % of nominal GDP) such as budget deficit, revenues, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

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:

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

Source:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Pages 8-14 include the differences between original budget forecasts and actual outcomes for funds assigned to all existing policies that target directly the most impoverished populations in addition to the new social protection measures implemented in response to the Russia-Ukraine war and the increase in prices. A detailed narrative discussion is also present.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: - While an extra EGP 3bn was stated to be added to the Takaful and Karama program (p8), the table and narrative on p12-13 show the difference in 'social protection/Takaful and Karama' to be zero. - The stated increase in wages of EGP 33bn to be enacted from April 2022 (three months before budget end, p9), does not show in the table or the narrative (p12-13 and detailed table on p71), where in fact, spending on wages was almost 1% lower than enacted. - Much of the proposed EGP 130bn in extra social protection spending (p9) for March 2022 does not show in the table on p11. - Two programs for social protection mentioned in p10-11 fall in the later 2022/2023 budget (passed in July and October 2022), and not in the current document for FY 2021/2022. - Overall, the detailed tables on p74-75 show spending on 'Subsidies, grants and social privileges' to have remained largely flat (under spending by 1.4%), with significant changes in some items (Low income housing subsidy underspent by 41%) though without any explanation or narrative. - In the Final Accounts of the Programmatic Budget 2021/2022 (released 22.12.2022, before the cut off period), we have more detail as to final expenditure by program and administrative unit. However, since the tables only show final expenditure, and no programmatic budget was released for 2021/2022, a difference between the enacted and final spending cannot be concluded. See: <https://mof.gov.eg/ar/posts/finalCalculation/6231b3f1f33f0e000a41c701/%20D8%AE%D8%AA%D8%A7%D9%85%D9%8A%20D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A8%D8%B1%D8%A7%D9%85%D8%AC%20D9%88%D8%A7%D9%84%D8%A7%D8%AF%D8%A7%D8%A1> <https://assets.mof.gov.eg/files/2022-12/5b0e8bf0-878a-11ed-8be9-a7c6808ef82c.pdf> Based on the above, it is recommended to change the answer to C.

Government Reviewer
Opinion: Agree
Comments:

Researcher Response

Thanks to the peer reviewer's response. The answer has been changed to "c" considering that much of the new social protection measures discussed in the mentioned pages will likely reflect in the next fiscal year, and also that the existing policies tailored towards the country's most impoverished population are not broken down sufficiently, even with comparison between enacted and actual levels is included. This is still indeed an improvement from the previous round.

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In support of this answer: - Final accounts for economic agencies are published in the Official Gazette, but since access to it requires subscription, it is considered 'not published' - Some scattered final accounts figures for economic agencies are found in the Final Accounts of the Programmatic Budget 2021/2022 (released 22.12.2022, before the cut off period), but it needs to be gathered from many tables. See:

<https://mof.gov.eg/ar/posts/finalCalculation/6231b3f1f33f0e000a41c701/%20D8%AE%D8%AA%D8%A7%D9%85%D9%8A%20D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9%20%D8%A7%D9%84%D8%A8%D8%B1%D8%A7%D9%85%D8%AC%20D9%88%D8%A7%D9%84%D8%A7%D8%AF%D8%A7%D8%A1>
<https://assets.mof.gov.eg/files/2022-12/5b0e8bf0-878a-11ed-8be9-a7c6808ef82c.pdf>

Government Reviewer

Opinion: Disagree

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

Comments: The End-Year Report of FY21/22 presents estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome. For more detailed information kindly check the following: -The differences between the original estimates of extra-budgetary funds and the actual outcome are presented for the Special Accounts and Funds with no narrative discussions in page 69 of The Year-End Report; See the line-item Special Accounts and Funds **موارد الصناديق والحسابات الخاصة** worth LE 60,454.7 in enacted budget of FY21/22, compared to LE 51,509.1 in the final accounts of FY21/22. This Line item presents the revenues transferred to the state budget from those funds. Those special accounts and funds are owned by the government by law; however, their operations are run and are financially enclosed outside the state budget by other entities in which the funds are physically located (most of them are among services authorities). Thereby, they are considered as extrabudgetary and the law stipulates that portion (15%) of their revenues have to be transferred to the state budget. Find the link of the End-Year Report of FY21/22; <https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf> In this link from the media See the definition for Special Accounts and Funds as follows: <https://tinyurl.com/5n86jps7> Moreover, The law guiding Special Accounts and Funds could also be seen in page 24 of the Budget Circular of FY21/22 as follows: Find the link <https://assets.mof.gov.eg/files/06240be0-d12a-11ec-81cf-8bea4b645401.pdf>. As such Egypt should score C.

IBP Comment

IBP maintains answer choice D, please see indicator 33 for more.

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:

<https://assets.mof.gov.eg/files/2022-12/d6a4cce0-8788-11ed-bbe0-67023967bebb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The financial statement is presented in a separate report (within the OBI Time Span), titled (Program based budgeting of FY21/22). For more detailed information kindly check the following: -See pages from 47 to 53 of the report, it presents the financial statements of economic authorities in FY21/22 which are type of public corporation operating in Egypt, including revenues, expenditures, losses, profits, current spending, and capital spending. Find the Link: <https://assets.mof.gov.eg/files/2022-12/5b0e8bf0-878a-11ed-8be9-a7c6808ef82c.pdf> As such Egypt should score A

IBP Comment

Many thanks to the reviewers. OBS methodology is looking for a financial statement of the entire budget, not just economic authorities. In it's absence, answer choice B is maintained.

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 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) 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:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

The financial audit for FY 2020/21 was done by the Accountability State Authority and was published on February 2, 2023 (later than the acceptable timeframe).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: SAI has always been conducting the three types of audits, yet it was only released for public for the first time on Feb 2, 2023 kindly find below the links & the title of the 4 reports http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8 • The Supreme Audit Institution annual report on the State budget's final accounts & the treasury's final accounts annual report for FY 2020/2021 • The local administration budget's final accounts annual report for FY 2020/2021 • Public Services Authorities budget's final accounts annual report for FY 2020/2021 • The Administrative Authorities budget's final accounts annual report for FY 2020/2021

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:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

Page 15 in the financial audit report of the budget for FY 2020/21 includes auditing all expenditures present in the final account of the respective budget year, hence all expenditures within the SAI mandate have been audited as explained in section 2 of the SAI law no. 144 for year 1988 (<https://manshurat.org/node/13874>).

As per advice from IBP and as per OBS methodology, if a budget document is not publicly available, all indicators assessing its comprehensiveness are scored as D. Please see Section 1 to see the assessment of Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: All expenditures are within the audit SAI and all the affiliate budgetary entities and institutions, yet the audit report was only released for public for the first time on Feb 2, 2023 kindly find below the links & the title of the 4 reports

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8 • The Supreme Audit Institution annual report on the State budget's final accounts & the treasury's final accounts annual report for FY 2020/2021 • The local administration budget's final accounts annual report for FY 2020/2021 • Public Services Authorities budget's final accounts annual report for FY 2020/2021 • The Administrative Authorities budget's final accounts annual report for FY 2020/2021

IBP Comment

We acknowledge the publication of the Audit Report, albeit after OBS 2023 research cut off date. As per OBS methodology, if a document is not assessed as not publicly available (see AR-6a), all corresponding indicators assessing its comprehensiveness are scored 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:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: All expenditures including extra-budgetary funds have been audited by SAI including all the affiliate budgetary entities and institutions, yet the audit report was only released for public for the first time on Feb 2, 2023 kindly find below the links & the title of the 4 reports

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

IBP Comment

We acknowledge and welcome the publication of the Audit Report, albeit after OBS 2023 research cut off date. As per OBS methodology, if a

document is not assessed as not publicly available (see AR-6a), all corresponding indicators assessing its comprehensiveness are scored 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:

http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

Comment:

While the financial audit report of the budget for FY 2020/21 doesn't include an executive summary at the beginning of the report (just an introduction), pages 18-19 include the main audit takeaways on the budget final account while the last page includes some recommendations. Such pages are easily readable and less technical than the rest of the report and mainly summarize its findings and enhance its accessibility to the media and the public.

As per advice from IBP and as per OBS methodology, if a budget document is not publicly available, all indicators assessing its comprehensiveness are scored as B. Please see Section 1 to see the assessment of Audit Report.

Peer Reviewer

Opinion: Agree

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 audit SAI report includes executive summaries, yet the audit report was only released for public for the first time on Feb 2, 2023 kindly find below the links & the title of the 4 reports http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8

IBP Comment

We acknowledge the publication of the Audit Report, albeit after OBS 2023 research cut off date. As per OBS methodology, if a document is not assessed as not publicly available (see AR-6a), all corresponding indicators assessing its comprehensiveness are scored D.

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:

Nothing is formally published by the executive regarding this matter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Yes, the executive reports publicly on some audit findings.

Comments: Yes, the executive make available to the public some audit findings. The annual Audit report findings are usually discussed within the parliament sessions with the presence of representatives from the executive bodies and some public sector companies, and make available for public their recommendations on steps to address the audit recommendations. - Based on those recommendations, several public sector companies issued their reports addressing the SAI's recommendations and their response on each. Kindly find below some examples with related links: 1) Egypt Aluminum Company's detailed report addressing the SAI's recommendations and the response on each recommendation. Kindly find below a link for the company's report issued in March 2022: [654ce34736ed412cd757b58ea1b83877.pdf](https://aldarshares.com/654ce34736ed412cd757b58ea1b83877.pdf) (aldarshares.com) 2) "Arab Pharmaceuticals" Company's response to the SAI's recommendations, Kindly find below a link for the company's response released in July 2022 : <https://tinyurl.com/yhbr5n9z> 3) The Suez Canal Company for technology localization's response on the SAI's 4 recommendations, Kindly find below a link for the company's response released in July 2022 : <https://tinyurl.com/bddk5fj7> - It's noteworthy that according to the parliament's law no. 1 of 2016 the SAI submits an annual report to the Parliament of its recommendations after the examination conducted by the SAI, in accordance with its jurisdiction, of the budgets and activities of public departments, bodies, companies, local administration units, and the economic units of the public sector and the public business sector during the same period, and any amendments proposed by the SAI in the various laws and legislation or in the administrative and financial systems of the agencies. Moreover, according to Article 349 of the aforementioned law the Parliament specialized committees discuss those recommendations in the presence of the executive and respond to the received SAI's recommendations. Kindly find below the link to a press release for the SAI and Parliament mandates according to the law: <https://tinyurl.com/4wh4zx4z> - August 2022

IBP Comment

We appreciate government's review. Indeed, the parliamentary law and media reports do point to few economic authorities responding to the auditors report, considered a good practice. However, this indicator is assessing transparently available, official reports from executive authorities. In it's absence, answer choice D is maintained.

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:

No public reports/information were released regarding this matter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: 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: Dcode Economic & Financial Consulting was established in 2012 to serve businesses, governments, and international organizations focusing mainly on Egypt and recently on the Middle East and Africa. Dcode EFC brings a solid and focused array of expertise and backgrounds that

straddle that missing space between pure economic policy at the macro level, the technical know-how at the sectorial level, and the execution expertise at the micro level. Dcode EFC has extensive experience in methodologically analyzing the three levels in a unique offering that is manifested in coherent, contextualized, and implementable recommendations. kindly find below the link including some of their papers related to economic issues: <https://dcodeefc.com/>

Researcher Response

In reference to the government reviewer's response, Dcode EFC is a private consulting firm (not IFI) that is neither under the statutory authority of the executive or the legislature nor publicly funded. Answer choice "d" is maintained.

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: Dcode 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: kindly find related link below:

https://www.linkedin.com/posts/dcode-economic-and-financial-consulting_fx-expected-trend-activity-6991365097336025088-9TIX?utm_source=share&utm_medium=member_android

IBP Comment

Please see researchers response to indicator 103.

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: IFI does not publish its own costings of new policy proposals.

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: Agree

Comments: the head or a senior staff member of the Independent Fiscal Institution (IFI) did not take part and testify in hearings of a committee of the legislature yet

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:

I didn't find any media coverage of debating the budget policy by the full legislature (or any specialized committee) prior to submitting the EBP by the executive.

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: Yes, all the specialized budget committees examine executive's budget proposal and publish its report as well, with outcomes and

recommendations prior to the budget cycle. First, kindly find the link referring to the government submission of the draft budget to the parliament in the 31st of March 2022, according to the constitutional mandate, the parliament procedures and specialized committees meeting plans to discuss the draft budget. <https://www.elwatannews.com/news/details/6021409> Furthermore, several Parliament committees discussed the draft state budget for the FY 2022/2023, and each committee discussed different functional sector, kindly find the link for example of published committee discussion's outcomes prior to the tabling of EBP: <https://tinyurl.com/bdHz7unu> A) Small Medium Enterprises Committee meeting discussed the obstacles facing the activation of Law No. 152 of 2020 regarding the development of small, medium, and micro enterprises, and resolving the existing entanglements with the Public Stores Law No. 154 of 2019, between the Ministry of Local Development and the small, medium, and micro enterprises Development Agency in Ismailia Governorate. B) The meeting of Energy and Environment Committee, discussed the presidential resolution No. 120 of 2022 regarding the approval of letters exchanged between the Government Egypt and the Government of Germany about an additional loan that is worth up to 15 million euros as an increase in the funds for the project "Rehabilitation of Hydroelectric Power Plants." C) The Health Committee held a meeting regarding two draft laws to link the State's budget and the Socio-economic developmental plan of the FY 2022\2023, with regard to the General Office of the Ministry of Health & Population, and some budgetary entities for Health sector. It is noteworthy that several parliament committees assemble to discuss several sections of the Executive budget proposal. The Parliament consists of 25 committee as follows: 1. Constitution & legislative Committee 2. Planning & Budget Committee 3. Economic Affairs Committee 4. International Affairs Committee 5. Arabic Affairs Committee 6. Defense and National Security Committee 7. Suggestions and Complaints Committee 8. Human Capital Committee 9. Education & Scientific Research Committee 10. Religious Committee 11. Transportation Committee 12. Housing & Public Utilities Committee 13. Human Rights Committee 14. African Affairs Committee 15. Industry Committee 16. Small, Medium and Micro Enterprises Committee 17. Energy & Environment Committee 18. Agriculture Committee 19. Social Solidarity, Families & PWDs Committee 20. Culture, Media & Antiques Committee 21. Tourism & Civil Aviation Committee 22. Health Affairs Committee 23. Communication & Information Technology Committee 24. Local Administrative Committee 25. Youth & Sports Committee

IBP Comment

Many thanks to reviewer for their detailed and thorough comments. As this indicator is assessing the discussion of pre-budget statement (for which there is no evidence of discussion), answer choice D is maintained.

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:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:

<https://www.youm7.com/story/2022/5/5/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2022-2023-%D8%A3%D9%85%D8%A7%D9%85-%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%8A%D9%84%D9%82%D9%89-%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86/5750538>

<https://www.youm7.com/story/2022/5/9/%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-%D9%84%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-2022-2023-%D9%8A%D9%83%D8%B4%D9%81-310-%D9%85%D9%84%D9%8A%D8%A7%D8%B1%D8%A7%D8%AA-%D8%AC%D9%86%D9%8A%D9%87/5754130>

<https://www.shorouknews.com/news/view.aspx?cdate=09052022&id=23159950-378d-407f-83e2-415a0a764654>

Comment:

It looks like the legislature receives the EBP few days before the Minister of Finance discusses it in the parliament (as the first link dated May 5, 2022, shows, while the second and third links show the date when the Minister of Finance discussed the EBP in the parliament on May 9, 2022). Both dates indicate an answer (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: According to the constitutional mandate, the Executive Budget Proposal is annually submitted to the Parliament by April or Max by the beginning of May. Kindly, find below the link for the Parliament's specialized committees' discussions on the Executive Budget Proposal for FY 2022/2023, in which each committee discussed different functional sectors - 6th of May 2022: <https://tinyurl.com/bdzh7unu>

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:

<https://www.shorouknews.com/news/view.aspx?cdate=21062022&id=952e20db-2a9e-497c-8e66-d07f475604f6>

<https://www.alghad.tv/%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%A7%D9%84%D9%85%D8%B5%D8%B1%D9%8A-%D9%8A%D9%82%D8%B1-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2022-2023-%D8%A8%D8%B2/>

Comment:

The legislature approved the EBP for FY 2022/23 on June 21, 2022, which is before the start of the budget year on July 1, 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

2014 Egyptian Constitution: https://www.constituteproject.org/constitution/Egypt_2014.pdf

2016 Parliament Bylaws: <https://manshurat.org/node/1636>

Comment:

Article 124 of the Egyptian Constitution grants the legislature the right to review and modify the budget before its approval (without limitations). Similarly, articles 148 & 151 of the Parliament Bylaws states the steps needed to modify the budget (especially expenditures). In practice, however, the legislature has limited reviewing and modifying abilities when it comes to the budgets of the ministries of defense and interior. Despite that, and since this question tackles the legal authority rather than actions the legislature takes in practice, our answer is (a).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

Source:

<https://enterprise.press/ar/stories/2022/06/22/%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%8A%D9%82%D8%B1-%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%D8%A7%D9%84%D9%8A-2023-2022-%D9%88%D8%AE/>

EBP: <https://assets.mof.gov.eg/files/f80d7aa0-d129-11ec-81cf-8bea4b645401.pdf>

EB: https://mediadr.sis.gov.eg/bitstream/handle/123456789/5320/OG25_20220628_1030.pdf?sequence=1&isAllowed=y

Comment:

The article states that the final expenditure plan was approved by the legislature at the end without any changes to the EBP. After also checking the main numbers between the EBP and the EB for FY 2022/23, we found no changes. However, the article mentions that some members of the parliament expressed their concerns regarding the planned borrowing for the next fiscal year, amount allocated to Subsidies Grants, and Social Benefits expenditure category, and the wheat and oil prices forecasted for FY 2022/23, hence our answer is (b).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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/2022/5/5/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2022-2023-%D8%A3%D9%85%D8%A7%D9%85-%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%8A%D9%84%D9%82%D9%89-%D8%A7%D9%84%D8%A8%D9%8A%D8%A7%D9%86/5750538>

<https://www.almasyalyoum.com/news/details/2621858>

Comment:

The Planning and Budget Committee of the Egyptian parliament discussed the EBP after the Minister of Finance presented it on May 9, 2022 (first link) and issued an internal report with recommendations and findings (second link) after at least one month of examination and before the budget being approved by the legislature on June 21, 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: Yes, several specialized budget committees examine executive's budget proposal and publish its report as well, with outcomes and recommendations prior to the budget cycle. First, kindly find the link referring to the government submission of the draft budget to the parliament in the 31st of March 2022, according to the constitutional mandate, the parliament procedures and specialized committees meeting plans to discuss the draft budget. <https://www.elwatannews.com/news/details/6021409> Furthermore, several Parliament committees discussed the draft state budget for the FY 2022/2023, and each committee discussed different functional sector, kindly find the link for example of published committee discussion's outcomes on the 6th of May 2022: <https://tinyurl.com/bdHz7unu> A) Small Medium Enterprises Committee meeting discussed the obstacles facing the activation of Law No. 152 of 2020 regarding the development of small, medium, and micro enterprises, and resolving the existing entanglements with the Public Stores Law No. 154 of 2019, between the Ministry of Local Development and the small, medium, and micro enterprises Development Agency in Ismailia Governorate. B) The meeting of Energy and Environment Committee, discussed the presidential resolution No. 120 of 2022 regarding the approval of letters exchanged between the Government Egypt and the Government of Germany about an additional loan that is worth up to 15 million euros as an increase in the funds for the project "Rehabilitation of Hydroelectric Power Plants." C) The Health Committee held a meeting regarding two draft laws to link the State's budget and the Socio-economic developmental plan of the FY 2022\2023, with regard to the General Office of the Ministry of Health & Population, and some budgetary entities for Health sector. It is noteworthy that several parliament committees assemble to discuss several sections of the Executive budget proposal. The Parliament consists of 25 committee as follows: 1. Constitution & legislative Committee 2. Planning & Budget Committee 3. Economic Affairs Committee 4. International Affairs Committee 5. Arabic Affairs Committee 6. Defense and National Security Committee 7. Suggestions and Complaints Committee 8. Human Capital Committee 9. Education & Scientific Research Committee 10. Religious Committee 11. Transportation Committee 12. Housing & Public Utilities Committee 13. Human Rights Committee 14. African Affairs Committee 15. Industry Committee 16. Small, Medium and Micro Enterprises Committee 17. Energy & Environment Committee 18. Agriculture Committee 19. Social Solidarity, Families & PWDs Committee 20. Culture, Media & Antiques Committee 21. Tourism & Civil Aviation Committee 22. Health Affairs Committee 23. Communication & Information Technology Committee 24. Local Administrative Committee 25. Youth & Sports Committee

IBP Comment

Many thanks to reviewer for their detailed and thorough comments. However, OBS methodology is looking for official reports (or video recordings or Minutes of the Meetings) published by parliament or the committee via official channels like parliament's official website. In its absence, answer choice C is maintained.

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:

Sports Committee: <https://shorturl.at/jsDRY>

Economic Affairs Committee: <https://shorturl.at/qsCFM>

Energy Committee: <https://shorturl.at/xJVW3>

Media Committee: <https://shorturl.at/fjpxD>

Solidarity Committee: <https://www.youm7.com/story/2022/5/15/%D8%AA%D8%B6%D8%A7%D9%85%D9%86-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D8%AA%D9%88%D8%A7%D9%81%D9%82-%D8%B9%D9%84%D9%89-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%82%D9%88%D9%85%D9%89-%D9%84%D9%84%D9%85%D8%B1%D8%A3%D8%A9-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2022/5762587>

Religious Affairs Committee: <https://www.youm7.com/story/2022/5/17/%D8%AF%D9%8A%D9%86%D9%8A%D8%A9-%D8%A7%D9%84%D9%86%D9%88%D8%A7%D8%A8-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D9%87%D9%8A%D8%A6%D8%A9-%D8%A7%D9%84%D8%A3%D9%88%D9%82%D8%A7%D9%81-%D9%88%D9%85%D8%B7%D8%A7%D9%84%D8%A8-%D8%A8%D8%AF%D8%B9%D9%85-%D8%A8%D9%86%D8%AF-%D8%A7%D9%84%D8%A3%D8%AC%D9%88%D8%B1/5765411>

Comment:

The news articles indicate that several committees convened to discuss the relevant sections of the EBP after it was received by the legislature (all during May 2022) while issuing internal reports of recommendations mainly to be annexed to the main recommendations and findings report of the Planning and Budget Committee prior to the final EBP approval by the full legislature on June 21, 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Comments: Yes, several committees assembled to discuss and examine sections of the executive budget proposal one month earlier on May 2022, and held discussion with specialized committee of a particular sector, as shown in the example, a meeting held by the Health Committee regarding two draft laws to link the State's budget and the Socio-economic developmental plan of the FY 2022\2023, with regard to the General Office of the Ministry of Health & Population, and some budgetary entities for Health sector. Kindly check this Press release: <https://tinyurl.com/bdhz7unu>

Researcher Response

Updated links (May 2022): Sports Committee: <https://www.youm7.com/story/2022/5/24/%D9%84%D8%AC%D9%86%D8%A9-%D8%A7%D9%84%D8%B4%D8%A8%D8%A7%D8%A8-%D9%88%D8%A7%D9%84%D8%B1%D9%8A%D8%A7%D8%B6%D8%A9-%D8%AA%D9%88%D8%A7%D9%81%D9%82-%D8%B9%D9%84%D9%89-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D8%AC%D9%84%D8%B3-%D8%A7%D9%84%D9%82%D9%88%D9%85%D9%8A-%D9%84%D9%84%D8%B1%D9%8A%D8%A7%D8%B6%D8%A9-%D9%88%D8%AA%D8%AD%D8%B0%D8%B1/5774875> Economic Affairs Committee: <http://tinyurl.com/y86jt6cs> Religious Affairs Committee: <http://tinyurl.com/ytf9epz> Solidarity Committee: <http://tinyurl.com/e5xad67m> Several other committees: <http://tinyurl.com/2y8cfsbb>

IBP Comment

Many thanks to reviewer for their detailed and thorough comments. However, OBS methodology is looking for official reports (or video recordings or Minutes of the Meetings) published by parliament or the committee via official channels like parliament's official website. In its absence, answer choice C is maintained.

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution

period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Comment:

While we couldn't find public evidence of the legislature reviewing the in-year implementation of the enacted budget, we have been informed by the Ministry of Finance that a quarterly briefing is usually held between the ministry and the legislature to monitor the in-year implementation of the enacted budget and there is usually a report issued with recommendations for internal purposes. We scored this question (d) until we get more hard evidence from the government reviewer, preferably for a meeting/report that occurred in 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Comments: One of the main mandates of the Committee's members that they should monitor the implementation of the budget projects that will benefit the citizen, and one mechanism that they apply is organizing visits to different municipalities that is associated to their electoral districts. In this example will see the Representative monitoring the execution of the developmental projects (Paving roads with cement for the public (for Qalyubia governorate. Link September 2022: <https://www.facebook.com/watch/?v=759887018449802> Another mechanism is to hold meetings to follow up on the implementation of its recommendations in the final account and here is the link below to document in October 2022: <https://tinyurl.com/2pyrrc39>

Researcher Response

Thanks to the government reviewer for providing additional citations. The answer has been changed to "c" based on the second link provided.

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:

<https://manshurat.org/content/sdr-qnwn-lmly-lm-lmwhd>

Comment:

In the Unified Public Finance Law, article (36) states that transfer of funds between expenditure categories is not allowed unless approved by the Ministry of Finance and the House of Representatives, with the relevant amendment has to be issued into law. However, it is allowed to transfer funds between programs under the same expenditure category or between administrative units (for the same expenditure category) as long as the transferred funds don't exceed 10% of the original allocation to the respective expenditure category or 1% of the total expenditures (excluding interest payments), whichever is less.

Also for reference, the legislature approved an additional allocation for the budget of FY 2022/23 on March 20, 2023, with EGP 10 bn going to employees compensation, EGP 85 bn for interest payments, and EGP 70 bn for Subsidies, Grants, and Social Benefits (Link: <https://www.mena.org.eg/ar/news/dbcall/table/textnews/id/10075303>)

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/yFGf7c>

Article 124 of the constitution mentions that the approval of the parliament is necessary for the transfer of any funds from one chapter of the budget to another, as well as for any expenditure not included therein or in excess of its estimates.

Link to constitution: https://www.constituteproject.org/constitution/Egypt_2014.pdf

Peer Reviewer

Opinion: Agree

Comments: I agree with reservation that there is no method to ensure that funds have not been moved as the budget does not present Final Accounts for each of the budget units in the State General Budget.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

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

Source:

<https://manshurat.org/content/sdr-qnwn-lmly-lm-lmwhd>

Comment:

In the Unified Public Finance Law, article (36) states that any excess expenditures to any category (whether resulting from higher than expected revenues or will be financed by debt) is not allowed unless approved by the Ministry of Finance and the House of Representatives, with the relevant amendment has to be issued into law.

Also for reference, the legislature approved an additional allocation for the budget of FY 2022/23 on March 20, 2023, with EGP 10 bn going to employees compensation, EGP 85 bn for interest payments, and EGP 70 bn for Subsidies, Grants, and Social Benefits (Link: <https://www.mena.org.eg/ar/news/dbcall/table/textnews/id/10075303>)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Comments: According to the Parliamentary Report on the Final Accounts of FY 2021/2022 (the latest available report, published in 05.2023)

<https://mediadr.sis.gov.eg/handle/123456789/25771> https://mediadr.sis.gov.eg/bitstream/handle/123456789/25771/ESR20230506_0535.pdf - For Economic Agencies, the Parliamentary Committee on Planning and Budget has stated a "continuation of breaching costs and expenditure of the values enacted by parliament without parliamentary approval... where the committee has recorded this phenomenon previously in the Final Accounts of FYs 2016/2017, 2017/2018, 2018/2019 and 2020/2021." p265. With details as to the agencies and their breaches.

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:

Peer Reviewer

Opinion: Agree

Comments: According to the Parliamentary Report on the Final Accounts of FY 2021/2022 (the latest available report, published in 05.2023) <https://mediadr.sis.gov.eg/handle/123456789/25771> https://mediadr.sis.gov.eg/bitstream/handle/123456789/25771/ESR20230506_0535.pdf - The table on p25 shows multiple reductions

Government Reviewer

Opinion: Agree

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:

b. Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

Source:

<https://www.parlmany.com/News/2/472279/%D8%A7%D9%84%D8%AA%D9%81%D8%A7%D8%B5%D9%8A%D9%84-%D8%A7%D9%84%D9%83%D8%A7%D9%85%D9%84%D8%A9-%D8%B9%D9%86-%D8%AD%D8%B3%D8%A7%D8%A8-%D8%AE%D8%AA%D8%A7%D9%85%D9%89-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-2020-2021-%D8%A7%D9%84%D9%85%D8%B1%D9%83%D8%B2%D9%89-%D9%84%D9%84%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A7%D8%AA>

Comment:

In the news article cited, in the last two paragraphs, it is mentioned that the Planning and Budget Committee of the parliament discussed the audit report issued by the SAI for FY 2020/21 and issued a recommendation of assembling a joint committee between the SAI and the Ministry of Finance in order to tackle the accounting differences that were mentioned in the audit report (the news article is dated January 27, 2022). However, there is no report published by the parliament specialized committee.

Peer 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: The Parliamentary Committee for Planning and Budget released a report dated 12.04.2022 (albeit on an obscure government website that is neither parliament's nor the MoF's) <https://mediadr.sis.gov.eg/handle/123456789/2904>

<https://mediadr.sis.gov.eg/bitstream/handle/123456789/2904/20220413-%d9%85%d9%86-%d8%aa%d9%82%d8%b1%d9%8a%d8%b1%20%d9%84%d8%ac%d9%86%d8%a9%20%d8%a7%d9%84%d8%ae%d8%b7%d8%a9%d8%a8%d8%b4%d8%a3%d9%86-%d8%ad%d8%b3%d8%a7%d8%a8%20%d8%ae%d8%aa%d8%a7%d9%85%d9%89%20%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9%20%d8%a7%d9%84-%d9%87%d9%8a%d8%a6%d8%a9%20%d8%a7%d9%84%d9%82%d9%88%d9%85%d9%8a%d8%a9%20%d9%84%d9%84%d8%a5%d9%86%d8%aa%d8%a7%d8%ac%20%d8%a7%d9%84%d8%ad%d8%b1%d8%a8%d9%89%20%d9%88%d8%a7%d9%84%d9%87%d9%8a%d8%a6%d8%a7%d8%aa%20%d8%a7%d9%84%d8%a7%d9%82%d8%aa%d8%b5%d8%a7%d8%af%d9%8a%d8%a9%d8%b9%d9%86%20%d8%a7%d9%84%d8%b3%d9%86%d8%a9%20%d8%a7%d9%84%d9%85%d8%a7%d9%84%d9%8a%202020-2021.pdf> - In the report they state that parliament received the final accounts on 31.10.2021 (within six months of the end of the budget year) p10 - The report also includes highlights from the SAI's reports (p139-260) which the report states were received on 30.11.2021 (within six months, but more than three months of the end of the budget year) p10 - One of the SAI reports made available online states a date as November 2021 http://www.parliament.gov.eg/Parliament_Reports_main.aspx?flag=8 Given the above, the recommendation is to change the answer to A

Government Reviewer

Opinion: Agree

Researcher Response

Many thanks for the reviewers' comments. Since mediadr.sis.gov.eg is Egypt's official media digital government repository of documents, and since the Planning and Budget Committee of the parliament received the audit report on November 30, 2021 (mentioned in p10 of the report), and published a report that tackles the comments of the SAI in April 2022, the answer has been changed to (b). Link to the Parliament's Planning and Budget Committee report: <https://mediadr.sis.gov.eg/bitstream/handle/123456789/2904/20220413-%d9%85%d9%86-%d8%aa%d9%82%d8%b1%d9%8a%d8%b1%20%d9%84%d8%ac%d9%86%d8%a9%20%d8%a7%d9%84%d8%ae%d8%b7%d8%a9%d8%a8%d8%b4%d8%a3%d9%86-%d8%ad%d8%b3%d8%a7%d8%a8%20%d8%ae%d8%aa%d8%a7%d9%85%d9%89%20%d9%85%d9%88%d8%a7%d8%b2%d9%86%d8%a9%20%d8%a7%d9%84-%d9%87%d9%8a%d8%a6%d8%a9%20%d8%a7%d9%84%d9%82%d9%88%d9%85%d9%8a%d8%a9%20%d9%84%d9%84%d8%a5%d9%86%d8%aa%d8%a7%d8%ac%20%d8%a7%d9%84%d8%ad%d8%b1%d8%a8%d9%89%20%d9%88%d8%a7%d9%84%d9%87%d9%8a%d8%a6%d8%a7%d8%aa%20%d8%a7%d9%84%d8%a7%d9%82%d8%aa%d8%b5%d8%a7%d8%af%d9%8a%d8%a9%d8%b9%d9%86%20%d8%a7%d9%84%d8%b3%d9%86%d8%a9%20%d8%a7%d9%84%d9%85%d8%a7%d9%84%d9%8a%202020-2021.pdf>

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:

https://www.constituteproject.org/constitution/Egypt_2014.pdf

Comment:

Article 216 in the Egyptian Constitution states "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 the 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:

Law no. 89 for year 2015: <https://www.parlmany.com/News/9/28163/%D9%86%D9%86%D8%B4%D8%B1-%D9%86%D8%B5-%D9%82%D8%A7%D9%86%D9%88%D9%86-89-%D9%84%D8%B3%D9%86%D8%A9-2015-%D8%A7%D9%84%D8%B0%D9%89-%D9%8A%D8%B3%D9%85%D8%AD-%D8%A8%D8%A5%D9%82%D8%A7%D9%84%D8%A9-%D9%87%D8%B4%D8%A7%D9%85>

Comment:

The law mentioned gives the president the right to relieve the heads and members of independent and regulatory authorities from their duties in certain cases without the approval of the parliament.

And for reference, here is a news article tackling the removal of the head of SAI in 2016:

https://www.bbc.com/arabic/middleeast/2016/03/160328_egypt_sisi_financial_cheif_sacked

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:

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.

Source:

<https://manshurat.org/node/13874>

Comment:

The mentioned law states in article 28 that the SAI determines its own budget and sends it directly to the legislature for approval. There is no information regarding whether the funding level is (or is not) broadly consistent with the resources the SAI needs to fulfill its mandate but since the SAI determines in general its own budget first, we assumed that the funding level would likely be sufficient.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:

<https://manshurat.org/node/13874>

Comment:

Law no. 144 for year 1988 grants in the first three sections the SAI full discretion to decide which audits it wishes to undertake without any limitations.

Link: <https://goo.gl/2Cqh4> (<https://goo.gl/2Cqh4>) (Article 3, page 2)

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

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

<https://www.dostor.org/4061826>

Comment:

The news article refers to an SAI representative attending and participating in the general parliamentary session discussing the Planning and Budget Committee report on the year-end report of FY 2020/21 budget and the respective audit report of the SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 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:

Comment:

The Transparency and Citizen Engagement Unit in the Ministry of Finance launched the National Participatory Budgeting Program more than three years ago aiming to involve the public and the civil society in the formulation and monitoring of the state budget. The program started with public hearing sessions in Alexandria (<https://www.youtube.com/watch?app=desktop&v=e4-el-EnJ08>) and then was established in four different centers in Fayoum governorate:

Youssef El Sedik center (<https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s>)

Etsa center (<https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s>) and lately

Tamya and Fayoum centers (<https://www.youtube.com/watch?v=OGYpGAssBul>)

And the next stage of the national initiative was the recent inauguration of the training program under the National Participatory Budgeting Program in Fayoum governorate as well. The training aims to establish public leaders that can have an important say in the budget of their governorate and hence the state budget accordingly through informing the public about key concepts regarding the budget, participation, and accountability while allowing the participants to share their views on local needs and present projects in front of the governor to be supported and implemented. Such participation is expected to feed into the formulation of the governorate's budget for the next fiscal year and hence the overall state budget.

National Participatory Budgeting Program Fayoum training inauguration link: <https://fb.watch/ISkWnCR6mz/>

Fayoum training program link: <https://fb.watch/ISkYByPFal/>

Participants expressing their views on local needs link: <https://fb.watch/ISkPFGnD0K/>

Closing ceremony and projects presented link:

<https://www.facebook.com/FTCEUnit/posts/pfbid0xdaiKwBQmBpCxtVaQ1LGFYZoxrKXShaFYCJtVRPdbzFkQkvYNTRtpdj8ZFDFawRI>

We evaluated this mechanism as (b) considering the recent developments in the national initiative which is now more structured than being ad-hoc.

However, it is still limited in coverage as only two governorates had public hearings and mostly regarding local issues (rather than on a national scale). Despite that, the recent Prime Minister decree (issued in March 2023) for the initiative to be implemented across all governorates will surely expand the coverage in the next period and hence will likely score higher in the upcoming survey(s).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ministry of Finance has been keen on leading the public engagement mechanisms with several line ministries & civil society since 2019 in order to ensure significant engagement mechanisms during the formulation, implementation and monitoring of the state's budget, all was carried away through the institutional entity of Transparency and Citizen Engagement Unit, by a ministerial decree no. 574 of 2018, then Unified budget law issued in 2022 no. 6 to ensure promoting principles of transparency, disclosure and accountability during the stages of formulating and implementing the budget, and to publish reports and data related to the performance of each periodically. Based on successful implementation of the Egyptian Model of the Participatory budget and the efforts made in Alexandria and Fayoum governorates, a cabinet decree no. 944 in 2023 to ensure the continuity and sustainability of all existing efforts of the Egyptian model of the participatory budget and to be generalized in the 27 governorate, and that Ministry of Finance through Transparency unit will be leading the process while having line ministries in the same decree as members in the committee: Ministry of Finance, Ministry of Planning and Economic Development, and Ministry of Local Development. And this committee should release a report every quarter (3 months) about the latest updates regarding the Participatory Budget status in the governorates. First Pilot was done in Sohag, Qena, Alexandria, and Fayoum, and will start in three new governorates. - Please find below links A video on Ministry of Finance'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 district in the governorate of Fayoum <https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s> - Public hearing in Yusuf El-Sedek district in the governorate of Fayoum <https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s> - Public hearing in Tamyra and Fayoum district in the governorate of Fayoum <https://www.youtube.com/watch?v=OGYpGAssBul> - Meetings with civil society organizations and citizens in the governorate of Alexandria <https://www.youtube.com/watch?app=desktop&v=e4-el-EnJ08> - The Ministry of Planning and Economic Development has developed a Mobile Application 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 Ministry of Finance and the Ministry of Planning and Economic Development have agreed on merging their projects in the MOF's GFMIS 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> - Another few 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: 2222 - جلسات التشاور المجتمعي (sohag.gov.eg) - An example for Markaz Sohag: الجلسة العامة.pdf (sohag.gov.eg)

IBP Comment

IBP revised the response from B to C, given the limited coverage and impact on the national budget. Mechanisms that have limited national coverage are consistently scored as C across all 125 OBS countries. IBP commends the government on starting the Participatory Budgeting project and the enactment of the cabinet decree 944 that allows for expansion and sustainability of this program. IBP understands and considers the following three things in its evaluation: 1) In the past, the UELDP mechanism was assessed for this indicator. While the two mechanisms are similar, they are different and implemented by different national entities: The national participatory budget program is implemented by MoF Citizen Engagement and Transparency unit, where as the UELDP project is implemented by Ministry of Planning. 2) In the past round, the UELDP project was considered for indicator 125 as impacting formulation of budget. However, during the past years, the public consultations have steered towards citizens holding public officials accountable for the implementation of approved projects. As such, it is being reviewed for indicator 128. 3) IBP acknowledges the "Sharek 2030" mobile application. OBS guidelines suggest that only the deepest mechanism be picked for assessment, and the participatory budgeting mechanism is selected for this OBS round's assessment.

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:

Comment:

The initiatives/projects presented at the end of the training program under the National Participatory Budgeting Program included several initiatives that targeted under-represented/vulnerable segments of the population in Fayoum governorate including children, women working on handmade products, women working on peeling shrimps, and individuals without digital skills. Such initiatives supported by the government will ultimately be factored in the governorate's budget and hence the overall state budget.

Links: <https://www.facebook.com/FTCEUnit/posts/pfbid047vuEhVWYztBUCTJeCdc7URYDaD4Jz8TRxxRjziS2tsbLSejfiSimApFXr3jyMml>

<https://www.facebook.com/FTCEUnit/posts/pfbid02ZwbgdL5tdwxFjJGwVkcXQCw8mAJnJz4WvVm4YzvRwbhVkimR5LnnPg8rpd9Gnxl>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Within the scope of the work of the Fiscal Transparency and Citizen Engagement Unit, cooperation has already taken place with Success Partners to empower and involve women in the following files: - Fayoum sessions participated by the FTCE unit and the governor of Fayoum include proofs of participation of under-privileged segments Involving People with disabilities, Elders representation throughout the dialogue: - Public hearing in Yusuf El-Sedek district in Fayoum <https://www.youtube.com/watch?v=XX9sXAG-V1U> (8:30 to 9:44 min) - Care (in sign language): Translating the participatory budget initiative in sign language to integrate them and their participation in society in Fayoum governorate Video | Facebook - Public hearing session in Tamy and Fayoum district in Fayoum <https://www.youtube.com/watch?v=OGYpGAssBul> (min 0.29) Empowering and involving Women representation throughout the session: - An initiative aimed to supporting women handicraft owners economically Video | Facebook Additionally, In Sohag's governorate, four "Consultation Sessions" are held in each of the 13 district sas follows (General Consultation Session – Forum Consultation Session – Women Consultation Sessions – District Consultation Session) to discuss the investment plan for the fiscal year. The sessions include a proof of a General Invitation to all segments of society, as well as comprehensive information and a clear explanation on the purpose, scope, constraints and timeline of the sessions including the date as follows: • General Session (Invitation in Page 18 - 21) <http://sohag.gov.eg/UELDP/final/consultations/20232024/%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.pdf> • Forum Session (Invitation & Sessions Mechanism Explanation in Page 12 - 14) [http://sohag.gov.eg/UELDP/final/consultations/20232024/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA.pdf](http://sohag.gov.eg/UELDP/final/consultations/20232024/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D9%85%D9%86%D8%AA%D8%AF%D9%89.pdf) • The District Session (Invitation in Page 19) <http://sohag.gov.eg/UELDP/final/consultations/20232024/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D9%82%D8%B1%D9%8A%D8%A9.pdf> • For viewing other 13 districts' consultation sessions, kindly check the link below: <http://sohag.gov.eg/UELDP/final/consultations/%D8%AC%D9%84%D8%B3%D8%A7%D8%AA%20%D8%A7%D9%84%D8%AA%D8%B7%D9%8A%D8%B7%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D8%B1%D9%83%D9%8A%2023-24.aspx> 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.

IBP Comment

IBP understands that the National Participatory Budgeting project is geared towards implementing projects for low income areas.

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:

Participants from the Fayoum training program under the National Participatory Budgeting Program mentioned in their feedback about the training that they learned/discussed at least three key topics:

- Social spending policies
- Public investment projects
- Public services

Hence our answer is (b).

Link: <https://www.youtube.com/watch?v=0socbr22BYw>

Also we noticed that the public hearings in Fayoum and Alexandria governorates tackled mainly the same key topics:

Alexandria (<https://www.youtube.com/watch?app=desktop&v=e4-el-EnJ08>)

Fayoum:

Youssef El Sedik center (<https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s>)

Etsa center (<https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s>) and lately

Tamya and Fayoum centers (<https://www.youtube.com/watch?v=OGYpGAssBul>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics: Fayoum sessions held by the FTCE unit include proofs that the abovementioned topics 1- Social spending policies, 2- Public investment projects, 3- Public services have been covered during the engagement activities: Also, the public hearings in Fayoum and Alexandria governorates tackled the three key topics: In Alexandria Governorate <https://www.youtube.com/watch?app=desktop&v=e4-el-EnJ08> In Fayoum Governorate: Tamya and Fayoum district (<https://www.youtube.com/watch?v=OGYpGAssBul>) Trainees' opinions video link mentioning the important topics that were mentioned during some sessions: <https://www.youtube.com/watch?v=0socbr22BYw>

IBP Comment

IBP agrees with researchers assessment as seen through discussions via the video recordings.

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:

c. Yes, the executive uses participation mechanisms during the budget 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:**

Under the National Participatory Budgeting Program, and following on the public hearings organized between the Ministry of Finance and Fayoum governorate in the first stage in two centers - Youssef El Sedik (<https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s>) and Etsa (<https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s>) - new public hearings took place in Fayoum governorate also in two different centers (Tamy and Fayoum) that (importantly) included representatives from the national "Decent Life" initiative where there was a dialogue between the public and officials about both ongoing projects (implementation monitoring) and planned projects for next years.

Links: <https://www.facebook.com/FTCEUnit/posts/pfbid033P1Src5kqYD16eyxqtWrtZRpZ8mKMTQvnPAPLLQnq8P6Wji3wvYgXByD5ixmoZpl>

<https://www.facebook.com/FTCEUnit/posts/pfbid0BhihE5T2wA4pMwDLJSABEYbEzDeoFb5PX3ucjHvsZrqpPFWXgiE86QPHfLIENCz3l>

<https://www.youtube.com/watch?v=OGYpGAssBul>

The initiative could be regarded for implementation monitoring as its efforts are not fully structured yet towards this function of public participation, in addition to the relevant public hearings occurred only in Fayoum governorate (more of an ad-hoc basis).

As per advise from OBS, this indicator is revised to D as the mechanism is not about community participation in execution of the budget.

Peer Reviewer

Opinion: Agree

Comments: In support of this answer, non of the MoF budget documents (except for the local departments of line ministries that a responsible for a small portion of the budget), nor the in year reports, provide information disaggregated by governorate, rendering participation in budget monitoring less than feasible.

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: Yes, the executives through Fiscal transparency unit & Fayoum's governor participated in a public hearing session held in Tamy's district in Fayoum, and was streamed live on FB that allowed citizen's interaction in-person and online, the Fayoum's citizen budget for FY 2022/23 which included information on the inputs added by the citizens in the public hearing sessions was handed out to the citizens during Tamy's hearing session after being released on the unit's website, Ministry of Finance through FTCE Unit along with Hayah Karima foundation work together to monitor the implementation process of the project's position, which is reflected on the public session to ensure the integrity of the implementation, please see below the link:

<https://www.facebook.com/100078726854267/posts/pfbid02FhBo1KjMMCLJ45hUZQUyDQRxCr31eQjMhDyoBAAMSfa8amJraBPD6GfPbxVALfgU/?d=w&mibextid=WiMSqg> (min: 1:19:55) - You can find the public input referred to in page 6 in addition to the execution progress of "Hayah Karima" initiative projects in these two particular centers in Fayoum governorate in pages 11 and 12. Document Link: <https://budget.gov.eg/wp-content/uploads/2022/12/Fayoum-Budget-December-6.pdf> -During the formulation of the investment projects plan in Upper Egypt governorates (Sohag, Qenna, Assyut, and Minya) citizens' needs and suggestions are openly discussed during the consultation sessions held in Sohag District. In the link below, a list of written suggestions and inputs to be included in the project's formulation in the next budget cycle in Sohag and how these inputs were taken into consideration is presented:

<http://sohag.gov.eg/UELD/final/consultations/20232024/%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.pdf> -Moreover, the Ministry of Planning and Economic Development issue a follow up report for Haya Karima execution for FY 22/23: <https://mped.gov.eg/Files/Report2023.pdf> - A press release on issuing the above-mentioned report: <https://mped.gov.eg/singlenews?id=1337&lang=ar> - A video explaining the execution process of Haya Karima: <https://mped.gov.eg/DynamicPage?id=111&lang=ar> - In addition to the previously mentioned consultation sessions held in upper Egypt and the reports provided after each session with all the data addressing how the projects and ideas recommended by the public have been taken into account (a link for Akhmim's district session: <http://sohag.gov.eg/UELD/final/consultations/20232024/%D8%A3%D8%AE%D9%85%D9%8A%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>), The UELD enhanced the engagement between government and citizens; each governorate issues a report for complaints and grievances to allow the citizens to share their feedback and measure citizen satisfaction during and after the implementation process.

IBP Comment

IBP worked with researcher to revise the response from D to C based on the Upper Egypt Local Development Project (UELD) implemented by Ministry of Planning and Economic Development. In the past round, the UELD project was considered for indicator 125 as impacting formulation of budget. However, during the recent years (including 2022 year of assessment), the public consultations have steered towards citizens holding public officials accountable for the implementation of approved projects. As such, it is being reviewed for indicator 128. IBP understands the UELD mechanism is about public consultations where citizens vote on prioritizing investment projects as well following up on the implementation of approved projects. the UELD project is implemented by Ministry of Planning.

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:

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.

Source:

Comment:

In the two public meetings in Fayoum governorate (Tamyra and Fayoum centers) where a dialogue between the public and officials from the governorate, Ministry of Finance, and "Decent Life" initiative took place regarding both ongoing and planned projects for next years, we find representation (and input) from vulnerable and underrepresented segments of the population such as:

- People with disabilities: 0:27 (<https://www.youtube.com/watch?v=OGYpGAssBul>)

- Elderly men and women representation throughout the dialogue: (<https://www.youtube.com/watch?v=1UXlgYj8N1I>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Fiscal transparency and Citizen Engagement Unit cooperation has already taken place with Success Partners to empower and involve vulnerable and underrepresented parts of the population on the implementation of the annual budget in the following files: Fayoum sessions held by the FTCE include proofs of participation of under-privileged segments. Involving People with disabilities, Elders representation throughout the dialogue: - Public hearing in Yusuf El-Sedek in Fayoum <https://www.youtube.com/watch?v=XX9sXAG-V1U> (8:30 to 9:44 min) - Care (in sign language): Translating the participatory budget initiative in sign language to integrate them and their participation in society in Fayoum governorate Video | Facebook - Public hearing session in Tamyra and Fayoum district in Fayoum <https://www.youtube.com/watch?v=OGYpGAssBul> (min 0.29) Empowering and involving Women representation throughout the session: - An initiative aimed to supporting women handicraft owners economically Video | Facebook Additionally, In Sohag's governorate, four "Consultation Sessions" are held in each of the 13 district as follows (General Consultation Session – Forum Consultation Session – Women Consultation Sessions – District Consultation Session) to discuss the investment plan for the fiscal year. The sessions include a proof of a General Invitation to all segments of society, as well as comprehensive information and a clear explanation on the purpose, scope, constraints and timeline of the sessions including the date as follows: • General Session (Invitation in Page 18 - 21)

<http://sohag.gov.eg/UELDP/final/consultations/20232024/%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.pdf> • Forum Session (Invitation & Sessions Mechanism Explanation in Page 12 - 14)

<http://sohag.gov.eg/UELDP/final/consultations/20232024/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D9%85%D9%86%D8%AA%D8%AF%D9%89.pdf> • Women Session (Invitation in Page 17 - 19)

<http://sohag.gov.eg/UELDP/final/consultations/20232024/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D8%B3%D9%8A%D8%AF%D8%A7%D8%AA.pdf> • The District Session (Invitation in Page 19)

<http://sohag.gov.eg/UELDP/final/consultations/20232024/%D8%B3%D9%88%D9%87%D8%A7%D8%AC/%D8%AC%D9%84%D8%B3%D8%A9%20%D8%A7%D9%84%D9%82%D8%B1%D9%8A%D8%A9.pdf> • For viewing other 13 districts' consultation sessions, kindly check the link below:

<http://sohag.gov.eg/UELDP/final/consultations/%D8%AC%D9%84%D8%B3%D8%A7%D8%AA%20%D8%A7%D9%84%D8%AA%D8%AE%D8%B7%D9%8A%D8%B7%20%D8%A7%D9%84%D8%AA%D8%B4%D8%A7%D8%B1%D9%83%D9%8A%2023-24.aspx> - Moreover, the Ministry of Planning and Economic Development has developed a Mobile Application 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 Ministry of Finance and

the Ministry of Planning and Economic Development 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>

Researcher Response

Answer (a) is based on the UELDP project scored in question 128 whose premise is poverty reduction and supported by the government reviewer's UELDP Sohag governorate consultations' links.

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:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

Link: <https://www.youtube.com/watch?v=1UXlgYj8N1I>

Comment:

In the two public hearings in Fayoum governorate (Tamy and Fayoum centers) where a dialogue between the public and officials from the governorate, Ministry of Finance, and "Decent Life" initiative took place regarding both ongoing and planned projects for next years, we find key topics discussed are:

- Delivery of public services
- Implementation of social spending
- Implementation of public investment projects

Link: <https://www.youtube.com/watch?v=1UXlgYj8N1I>

Peer Reviewer

Opinion: Agree

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: Yes, the executives through fiscal transparency unit and Fayoum's governor participated in public hearing engagement session with citizens that covers at least three topics and through these mechanisms a Citizen Version for Fayoum governorate was issued in the session.

Tamya's district in Fayoum was streamed live on FB that allowed citizen's interaction in-person and online, the Fayoum's citizen budget for FY 2022/23 which included information on the inputs added by the citizens in the public hearing session was handed out to the citizens during Tamya's hearing session after being released on the unit's website, Ministry of Finance through FTCE Unit along with Hayah Karima foundation work together to monitor the implementation process of the project's position, which is reflected on the public session to ensure the integrity of the implementation, please see below the link:

<https://www.facebook.com/100078726854267/posts/pfbid02FhBo1KjMMCLJ45hUZQUyDQRxCr31eQjMhDyoBAAMSfa8amJraBPD6GfPbxVALfgUI/?d=w&mibextid=WiMSqg> (min: 1:19:55) - You can find the public input referred to in page 6 in addition to the execution progress of "Hayah Karima" initiative projects in these two particular centers in Fayoum governorate in pages 11 and 12. Document Link: <https://budget.gov.eg/wp-content/uploads/2022/12/Fayoum-Budget-December-6.pdf> -Moreover, the Ministry of Planning and Economic Development issue a follow up report for Haya Karima execution for FY 22/23: <https://mped.gov.eg/Files/Report2023.pdf> - A press release on issuing the above-mentioned report: <https://mped.gov.eg/singlenews?id=1337&lang=ar> - A video explaining the execution process of Haya Karima: <https://mped.gov.eg/DynamicPage?id=111&lang=ar>

IBP Comment

Based on UELDP project, IBP revised response from D to B. Topics covered are Delivery of public services, implementation of social spending and implementation of public investment projects.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

Source:

Comment:

The recent inauguration of the training program under the National Participatory Budgeting Program in Fayoum governorate aims to establish public leaders that can have an important say in the budget of their governorate and hence the state budget accordingly through informing the public about key concepts regarding the budget, participation, and accountability while allowing the participants to share their views on local needs and present projects in front of the governor to be supported and implemented. The inauguration event was attended by several ministers including the ministers of finance, youth and sports, and social solidarity who laid out clearly the program foundations and provided comprehensive information about the national initiative and the training program to be conducted in Fayoum.

National Participatory Budgeting Program training inauguration link: <https://fb.watch/ISkWnCR6mz/>

We scored this question (b) as the training program under the national initiative (and the projects presented) were more tailored to the budget formulation stage.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: There was no information found on the MoF Participatory engagement Unit website (budget.gov.eg) nor the participating governorates' websites that indicated the provision of "comprehensive prior information on the process of the engagement". The Sohag Governorate website only published reports covering the engagements themselves, where the reports indicated that pamphlets were prepared for the meeting (but not distributed, p1) and information was presented during the meeting (and not before, p2)

<http://sohag.gov.eg/UELD/final/consultations/%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D9%85%D8%AC%D8%AA%D9%85%D8%B9%D9%8A%2022.23.aspx>

Government Reviewer

Opinion: Agree

Comments: • The Ministry of Finance represented in The Fiscal Transparency and Citizen Engagement unit (FTCEU) arranges public hearing sessions for all segments of society prior to the budget formulation phase to incorporate the public input in the budget. It started with phase 1 that included two districts in Fayoum Governorate which are (Youssef El sedik & Etsa), but in phase 2 it expanded to include two other districts which are (Tamia district and Fayoum District). The FTCE, through its social media platforms, published an announcement pre- public hearing session for Tamia's District which took place on the 16th of November 2022. Kindly find below the link for the session's announcement on the unit's official FB page and the live event for the session published on FB: <https://tinyurl.com/4pwue33d> It's noteworthy that the participatory budgeting model is now institutionalized according to the Cabinet resolution (No. 944) for 2023 which implies that the Egyptian Model of participatory Budgeting is to be applied in all the 27 governorates of Egypt. • In addition to MoF efforts, the Upper Egypt Local Development Program UELD for (Sohag, Qena, Assyut & Minya) which is implemented by the ministries of Planning and Economic Development, Local Development, Finance, and International Cooperation and funded by the world bank works on strengthening the capabilities of local administration in Upper Egypt and raising competitiveness through arranging consultation sessions in all the districts of the above-mentioned governorates which are applied on the sub-local level in the framework of UELD during the designing phase for the annual investment plans (projects affecting people lives e.g.: electricity, roads & transportation, environment, security, etc). Comprehensive information on how citizens can participate and an invitation for the Consultation sessions are being announced on the official websites of the governorates. Subsequently, in each session, the governorate provides a clear list of the purpose, scope, constraints and intended outcomes. e.g: In Sohag's governorate, four "Consultation Sessions" are held in each of the 13 district as follows (General Consultation Session – Forum Consultation Session – Women Consultation Sessions – District Consultation Session) to discuss the investment plan for the fiscal year. The sessions include a proof of a General Invitation to all segments of society, as well as comprehensive information and a clear explanation on the purpose, scope, constraints and timeline of the sessions including the date as follows: • General Session (Invitation in Page 18 - 21) • <https://tinyurl.com/rhahb254> • Forum Session (Invitation & Sessions Mechanism Explanation in Page 12 - 14) • <https://tinyurl.com/bdexzj84> • Women Session (Invitation in Page 17 - 19) • <https://tinyurl.com/4s7mbrae> • The District Session (Invitation in Page 19) <https://tinyurl.com/s8p697yf> • For viewing other 13 districts' consultation sessions, kindly check the link below: <https://tinyurl.com/2zu6exyx>

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:

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.

Source:

Citizen version of Fayoum governorate budget for FY 2022/23 link: <https://budget.gov.eg/wp-content/uploads/2022/12/Fayoum-Budget-December-6.pdf>

Comment:

The Ministry of Finance released the citizen version of Fayoum governorate budget for FY 2022/23 which incorporated the inputs from the public taken during the public hearings conducted in Youssef El Sedik (<https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s>) and Etsa centers (<https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s>) in Fayoum where the document references such hearings on page 6 and also gives a snapshot of the execution progress of "Decent Life" initiative projects in these two particular centers in Fayoum governorate in pages 11 and 12.

Peer Reviewer

Opinion: Agree

Comments: In support of this answer the Sohag governorate's reports on the participatory budget meetings listed citizens' input

<http://sohag.gov.eg/UELDP/final/consultations/%D8%AA%D8%B4%D8%A7%D9%88%D8%B1%20%D9%85%D8%AC%D8%AA%D9%85%D8%B9%D9%8A%2022-23.aspx>

Government Reviewer

Opinion: Agree

Comments: - In the last public hearing session held by the FTCE unit in Tamia's district in Fayoum, the Fayoum's citizen budget for FY 2022/23 which included information on the inputs added by the citizens in the public hearing sessions was handed out to the citizens during Tamia district's hearing sessions after being released on the unit's website. You can find the public input referred to in page 6 in addition to the execution progress of "Hayah Karima" initiative projects in these two particular centers in Fayoum governorate in pages 11 and 12. Document Link: <https://tinyurl.com/36tnwtvc> - Moreover, during Fayoum's Public hearing Sessions in both Youssef El Sedik district held in July 2022, and Tamia district session held in Nov 2022, the Governor was taking record of the proposed suggestions and inputs of participating citizens that could be seen in the two videos below: 1) Youssef El Sedik District's Session: <https://tinyurl.com/2t6mz2zf> 2) Tamia District's Session: <https://tinyurl.com/yc6ea5ax> 3) Etsa District session: <https://tinyurl.com/4388h65s> - During the formulation of the investment projects plan in Upper Egypt governorates (Sohag, Qenna, Assyut, and Minya) citizens' needs and suggestions are openly discussed during the consultation sessions held in Sohag district. In the link below, a list of written suggestions and inputs to be included in the project's formulation in the next budget cycle in Sohag and how these inputs were taken into consideration is presented: <https://tinyurl.com/rhahb254>

IBP Comment

IBP agrees with answer choice C. Many of the public hearings are recorded and posted on MoF's Transparency and Citizen Engagement official channel of YouTube, as well as city's website. Answer is based on participatory budget hearings in Fayoum and Alexandria governorates. However, there is no follow up on how citizens feedback was used in the formulation of budget.

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

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.

Source:

Citizen version of Fayoum governorate budget for FY 2022/23 link: <https://budget.gov.eg/wp-content/uploads/2022/12/Fayoum-Budget-December-6.pdf>

Comment:

The Ministry of Finance released the citizen version of Fayoum governorate budget for FY 2022/23 which incorporated the inputs from the public taken during the public hearings conducted in Youssef El Sedik (<https://www.youtube.com/watch?v=XX9sXAG-V1U&t=1158s>) and Etsa centers (<https://www.youtube.com/watch?v=YKhJOSZMLAM&t=60s>) in Fayoum where the document references such hearings on page 6 and (importantly to reflect the implementation monitoring aspect) gives a snapshot of the execution progress of "Decent Life" initiative projects in these two particular centers in Fayoum governorate in pages 11 and 12.

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: Ministry of Finance has been keen on leading the public engagement mechanisms with several line ministries & civil society since 2019 in order to ensure meaningful public participation during the formulation, implementation and monitoring of the state's budget, all was carried away by the Transparency and Citizen Engagement Unit which was institutionalized in ministry of Finance Egypt, by a ministerial decree no. 574 of 2018. In addition, a unified budget law was issued in 2022 no. 6 to ensure adopting principles of transparency, disclosure and accountability during the stages of formulation and implementation of the budget, mandatory to publish reports around the budget cycle and performance related data periodically. Based on successful implementation of the Egyptian Participatory budgeting model and the efforts exerted in Alexandria and Fayoum governorates, a cabinet decree no. 944 in 2023 was issued to generalize the model in all 27 governorates in Egypt and to ensure the sustainability of all the attainments and efforts exerted during the last 4 years. The aforementioned decree stipulates that the Ministry of Finance through Transparency unit will be leading the process while having several line ministries as members in the executive committee among which Ministry of Planning and Economic Development, Ministry of Local Development, and Ministry of Social Solidarity. This committee should release a report every quarter (3 months) about the latest updates regarding the Participatory Budgeting status in the governorates. First Pilot was done in Sohag, Qena, Alexandria, and Fayoum, and will start in three new governorates. - Yes, information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget was provided in the citizen budget of Fayoum prepared by the Transparency & Citizen Engagement Unit, page no. 11 and 15 where all projects being implemented in Fayoum City and the most important projects of Decent - Life in Youssef Al-Siddiq and Etsa centers were mentioned for the public <https://tinyurl.com/36tnwtvc> - Decent Life Foundation (Hayah Karima), was registered under the No. 902 of 2019 on October 22 at the Ministry of Social Solidarity to be the official umbrella for volunteering youth to follow up and monitor the performance of the national projects. Further, for the first time at the public level, more than 20 ministries, agencies, and 23 civil society organizations have come together to implement this significant project with the help of Egyptian youth who volunteer for charitable and development work through the Decent Life Foundation, to be a role model in the field of volunteer work. - Ministry of Finance represented in the FTCE Unit along with Hayah Karima foundation, work together, to monitor the implementation process of the project's position, which is reflected on the public session to ensure the integrity of the implementation, please see below the link: <https://tinyurl.com/3jehshvh> (min: 1:19:55) - Moreover, the execution process of "Hayah Karima" (Decent Life) initiative is included in the Citizen Budget as well as being referred to in the hearing sessions. Additionally, the Ministry of Planning and Economic Development issue a follow up report on the implementation of "Hayah Karima" (Decent life) Kindly find below all related links: - Referring to the execution process of Haya Karima in Tamias district and handing out the citizen budget including the mentioned information (check the video starting from the min: 1:19:55) <https://tinyurl.com/3jehshvh> - The follow up report for Haya Karima execution for FY 22/23 issued by the MOPED: <https://tinyurl.com/5e6csue6> - A press release on issuing the above-mentioned report: <https://tinyurl.com/5dhffyzn> - A video explaining the execution process of Haya Karima: <https://tinyurl.com/4ajwn67z> - In addition to the previously mentioned consultation sessions held in upper Egypt and the reports provided after each session with all the data addressing how the projects and ideas recommended by the public have been taken into account (a link for Akhmim's district session: <https://tinyurl.com/mtzxumrn>), The UELDP enhanced the engagement between government and citizens; each governorate issues a report for complaints and grievances to allow the citizens to share their feedback and measure citizen satisfaction during and after the implementation process. Kindly find the related links below: - For Qena Governorate: A link to complaints report on Q1 of FY 2022-2023 from July- Sep 2022: <https://tinyurl.com/4ydcrtmz> - For Minya Governorate: A Link to Grievances & complaints Reports: <https://tinyurl.com/yc7dw6wc> <https://tinyurl.com/5n73pe4x> - For Sohag Governorate: A Link to Citizens Satisfaction Report: <https://tinyurl.com/yc3ay9fc> - The FTCE Unit held a live event on Facebook during the global crises that were taking place to answer all the questions and grievances of the citizens especially after Covid-19 and the Russian Ukrainian crisis and their impact on the global and national economy. This Facebook live event was held in cooperation with UNICEF Egypt with the young Egyptian Influencer, Hana Goda, the Tennis Table champion and United Nations Youth Aid Ambassador. Kindly find below the link for the live event: <https://tinyurl.com/2p84k8mu> - The Ministry of Planning and Economic Development has developed a Mobile Application 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. Further, the Ministry of Finance and the Ministry of Planning and Economic Development have agreed on merging their projects in the MOF's GFMS system. <https://tinyurl.com/r9jye7pn> <https://tinyurl.com/4xk3afum> It could be found on the Google App Store: <https://tinyurl.com/542x3ktx>

IBP Comment

IBP revised response from D to C, based on reports posted on the website of cities of Qena and Sohag (as part of UELDP).

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms

during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: The executive makes sure to incorporate participation into its timetable for formulating the Executive's Budget proposal through issuing a yearly document "Budget Circular" that provides a clear set of guidelines that enables citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget, as well as a timetable and deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance. Kindly find the link of the budget circular below: <https://assets.mof.gov.eg/files/06240be0-d12a-11ec-81cf-8bea4b645401.pdf> Afterwards, the executive represented by the Minister of Finance call for a press release to announce the dates of the public dialogues kindly find below a link: <https://tinyurl.com/yd24mdtn> which is subsequently implemented with the eagerness to invite representatives from all the social segments business and industry associations, representatives of women and people with disabilities, economists, university students, professors, research centers and other NGOs. This is in addition to their keenness to invite young entrepreneurs in various sectors and industries, the most prominent of which are foodstuffs, textiles, real estate, and medicines, which represent a large part of the state's interest, that are reflected in several initiatives that encourage manufacturers and merchants, especially youth. - Community Dialogue for State Budget of FY 22/23 by the Minister of Finance: Kindly check the related links below: <https://tinyurl.com/5n7ber73> - Community Dialogue for State Budget of FY 22/23 by the Minister of Finance: <https://tinyurl.com/5dhaxwj5> <https://tinyurl.com/y32bxv8u> e.g: Please check (page 3) in the budget circular for FY2021/2022 that states the deadline for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance, and (P.25) #4 states that each governorate must submit its compiled budget proposal and this is after it has included its citizens input through the above-mentioned consultation sessions and reports. In (P. 25) #5 states the deadline that each directorate as well shall submit its budget proposal to the ministry of Local Development. The same for the Budget Circular for FY2022/2023, In (P.8) the deadline for submissions from other government entities is stated, and in (P. 25) #5 & #6 states the deadline for the governorates to submit their budget proposals to the MOF and MOPED after having taken into account the public's input, as well as the deadline for the directorates to submit their budget proposals to the MOF and MOLD. - In light of the timeline provided by the MOF for the budget cycle, citizens are being informed in the governorates by the dates specified for each district's public hearing sessions. District's consultation sessions are usually held in September or October to be compiled in the governorates budget proposal, then public hearings for governorates take place in November or December to have all the inputs compiled and submitted to the MOF before the deadline.

IBP Comment

IBP agrees with answer choice B. The methodology is looking for incorporation of national participatory budgeting and UELDP projects (assessed in 125 and 128 respectively) in the budget timeline.

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:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

UELDP Minya public hearings link: http://minia.gov.eg/upper_egypt/Consultation_sessions.aspx

UELDP Assiut public hearing link:

<https://www.facebook.com/UELDP/posts/pfbid02ADsxsZL1okw3FWTuSaHBgY5vvQ8fr2r57opnMnkdC3BPS5Sz8mF4ZYDySVknFvftl>

Comment:

The World Bank sponsored Upper Egypt Local Development Program (UELDP) focuses on enhancing competitiveness and private sector-led growth in lagging governorates while also engaging the public in the prioritization of investments and projects by the government. Accordingly, public hearings are usually organized with the presence of the governor and representatives from several ministries to take the input of the public regarding the investment plan for the upcoming fiscal year. The program started in 2017 with only Sohag and Qena governorates but it was expanded to include Minya and Assiut governorates and should be concluded by the end of 2023. Such program is mainly implemented by the ministries of local development, planning and economic development, finance, international cooperation, and industry & trade, so it is a collective effort that is not directly done by the Ministry of Finance.

A link to 9 public hearings discussing the investment plan for FY 2022/23 (which will factor in the overall governorate and state budgets) in Minya governorate including inputs from the public and their comments: http://minia.gov.eg/upper_egypt/Consultation_sessions.aspx

A link to a public hearing in Assiut governorate also discussing the investment plan for FY 2022/23:

<https://www.facebook.com/UELDP/posts/pfbid02ADsxsZL1okw3FWTuSaHBgY5vvQ8fr2r57opnMnkdC3BPS5Sz8mF4ZYDySVknFvftl>

We scored this mechanism (b) as it targets just 4 governorates so it is not a national-scale initiative.

Peer Reviewer

Opinion: Disagree

Suggested 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).

Comments: Based on the process of invitation (limited number of participants: 79 in one city in Minia for eg., 35 of which represented institutions, see Minia document mentioned above/ 57 for the Sohag general meeting, 38 of which were civil society or officials, see <http://sohag.gov.eg/UELDP/final/consultations/2022%20202023/%D9%85%D8%B1%D9%83%D8%B2%20%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.pdf>) In addition, the program is still limited to a certain number of governorates, therefore the recommendation is to change the answer to C as participation is not in practice open to everyone.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: Yes , several line ministries are currently using open participation on the top of which Ministry of local Development - The Upper Egypt Local Development Program UELDP is implemented by the ministries Local Development, Planning and Economic Development, Finance, and International Cooperation and is funded by the world bank with the aim of strengthening the capabilities of local administration in Upper Egypt and raising competitiveness: It started by (Sohag and Qena) and then expanded to include (Minya and Assyut). Consultation sessions are being held which are 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.). We are recommending answer (a) because the participation mechanism doesn't only include public consultation sessions, but also members of the public and government officials exchange views on the budget as follows: • The outputs of the public hearings and consultation sessions are included in a report to be sent to the planning teams of the government. Related Links: ▲ For Sohag Governorate: A link to all Discussions in the different Sohag Districts: <https://tinyurl.com/39w8jir2> A sample report of The Public Discussion Session for Markaz Sohag: <https://tinyurl.com/rhahb254> ▲ For Qena Governorate: A link to Consultation Session for FY 2022-2023: <https://tinyurl.com/5n7vv5c9> ▲ For Assyut Governorate: A link to A press release on the Consultation Session for FY 2022/23 investment plan: <https://tinyurl.com/yxh9pp88> ▲ For EL Minya Governorate: A link to Consultation Sessions: <https://tinyurl.com/4ds525ma> • Rejected projects are placed in an exclusion list with a clear justification for rejection. • Afterwards, the final draft plan is being uploaded on the governorate website, where the local councils can express their views on the plan. Subsequently, they can send their feedback to the Planning & Budgeting Committee and the Economic Affairs Committee of the Egyptian Parliament. Further, a Steering Committee, including representatives from all relevant ministries the Ministry of Planning and Economic Development (MOPED), Ministry of Local Development (MOLD), Ministry of Finance (MOF) and Ministry of International Cooperation (MOIC). FY22/23 Proposed Plan for Sohag: <https://tinyurl.com/33nw3pkn> FY22/23 Enacted Plan for Sohag: <https://tinyurl.com/4vwcse8z> • The government also provides follow up reports on the implementation of projects recommended by the public and taken into the Fiscal year plan of the governorates. e.g: Sohag: <https://tinyurl.com/4pz3km6m> • The Public's Complaints and Grievances are reported back to the governors to measure citizen's satisfaction and take it into account. Sample reports for Citizen's Grievances & Complaints Reports 2022-2023: ▲ For Qena Governorate: A link to complaints report on Q1 of FY 2022-2023 from July- Sep 2022: <https://tinyurl.com/4ydctrmz> ▲ For Minya Governorate: A Link to Grievances & complaints Reports: <https://tinyurl.com/yc7dw6wc> <https://tinyurl.com/5n73pe4x> - The Ministry of Planning and Economic Development has developed a Mobile Application 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 Ministry of Finance and the Ministry of Planning and Economic Development have agreed on merging their projects in the MOF's GFMIS system. ▲ <https://tinyurl.com/r9jye7pn> ▲ <https://tinyurl.com/4xk3afum> ▲ It could be found on the Google App Store: <https://tinyurl.com/542x3ktx> Finally , its noteworthy that since 2019, the Ministry of Finance has been focusing on public engagement mechanisms with various ministries and civil society to ensure meaningful participation in the state's budget formulation, implementation, and monitoring. In March 2023, a cabinet decree no. 944 was issued to generalize the Egyptian Participatory budgeting model to all 27 governorates in Egypt, while stating that The Transparency unit will lead the process, with several line ministries as members of the executive committee. The committee will release quarterly reports on Participatory Budgeting status.

IBP Comment

Many thanks to the peer and government reviewers. As UELDP is already assessed for indicator 128, and IBP is unaware of participatory practices offered by other ministries, answer choice D is maintained.

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:

Open for upgrading the score subject to public evidence being provided by the external reviewers.

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: - The Parliament's specialized committees receive experts in their field of work to seek their input on some laws and decisions issued by the parliament or the government. - The above-mentioned specialized committees conduct field visits to a number of governorates to listen to the public's opinion about the services provided, learn about their problems during the formulation of the annual budget. Kindly find below the Related Links: ▲ A delegation from the Parliament's Agriculture Committee to inspect the activities of the Desert Research Center in "Matrouh" and recording the recommendations for increasing the budget allocations for the project – May 2022 Kindly find the related link below: <https://bit.ly/49pcmtg> ▲ The Parliament's Youth and Sports Committee reviewed 10 recommendations in addition to discussing the briefing requests from the citizens after its visits to Port Said and Ismailia in the Parliament's public session- July 2022 Kindly find the related link below: <https://tinyurl.com/yck7nfuj> <https://tinyurl.com/2psrucvj> - The Parliament provides another participation mechanism through the "Suggestions and Complaints Committee" which is in charge of the following mandates: 1- Submitting Proposals for laws by less than ten members of the Council. 2- Submitting the Suggestions of

the members of the committee 3- Study the suggestions submitted by citizens. 4- Study complaints submitted by citizens and work to resolve them. The citizens "Complaints" & "Feedback on citizen's complaints" are submitted through the official website of the Parliament to be taken into account during the formulation or approval stages of the State Budget. Kindly check the related links below: • For Complaints: <https://tinyurl.com/fx2su43a> • For Feedback on Complaints: <https://tinyurl.com/fx2su43a>

Researcher Response

Thanks for the government reviewer's response. Such field visits cited are hardly considered as valuable as public hearings or other solid participation mechanisms that the public can use to be involved in the discussions about budget formulation. Actually the links related to the Youth and Sports Committee are dated July 2022, after the budget is approved already. Complaints and feedback boxes cannot also be considered for this question. Accordingly, the answer shall remain "d".

IBP Comment

IBP agrees with researchers assessment. Answer choice D is maintained.

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:

Open for upgrading the score subject to public evidence being provided by the external reviewers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Comments: During their field visits, the specialized committees take record of the public input in the form of recommendations regarding the following topics: 1) Public investment projects: In the Link below, the Parliament's Agriculture and Irrigation Committee was monitoring the execution of the sustainable agricultural projects during its visit to Matrouh, in the presence of Matrouh's governor and the heads of the "Desert Research Center" and "Sustainable Development Center" in Matrouh who proved the success of these projects and recommended its dissemination as a model to provide more job opportunities for youth. Moreover, The Chairman of the Parliament's Agriculture and Irrigation Committee, affirmed the committee's support for agricultural and desert research centers, citing the committee's increase in the budget allocated to the centers to support them in the major role they play, and so that they can intensify their efforts in a way that helps accelerate the steps of increasing production and development. Kindly find the related link below: (May 2022) <https://tinyurl.com/yja6fy2x> 2) "Public services": In the Link below, the Minister of Local government is responding to citizens' requirements submitted by the members of the parliaments regarding public services through the "Briefing questions, requests and discussion questions" methods provided by the parliament to enable citizens to share their input. The Minister responded to the citizens requests regarding the following: - Lighting internal roads in the governorates - Paving internal roads in the governorates - The construction of bridges on dangerous road crossings and railway slides Kindly find the related link- Nov, 2022: <https://tinyurl.com/2st4tp6b>

IBP Comment

IBP maintains answer choice D. Please see researchers comments to Q. 136.

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:

Open for upgrading the score subject to public evidence being provided by external reviewers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.

Comments: - The Parliament provides the citizens with feedback on their requests and inputs through the "Briefing Requests" mechanism submitted by the Parliament members and discussed during the public sessions in reflection for the citizens requests and requirements. Meanwhile, the citizens are being informed with feedback on their requests. e.g.: One of the parliament members discussed the briefing request regarding the urgent need of Cairo citizens for the construction of a bridge in Ramsis Street in Cairo University in front of The Coptic Hospital, and her request has been approved. Kindly find the related link– Feb 2022: <https://tinyurl.com/52dpkcjc> - Another method of providing citizens with written feedback on their requests is through the "Feedback on Complaints" methods on the parliament's official website. Through this mechanism, citizens can register with their national ID and Complaint code to receive their feedback. Link for Feedback on Complaints: <https://tinyurl.com/fx2su43a>

IBP Comment

IBP maintains answer choice D. Please see researchers comments to Q. 136.

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Comment:

Open for upgrading the score subject to public evidence being provided by the government reviewer.

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:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Comment:

Open for upgrading the score subject to public evidence being provided by the external reviewers.

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 SAI provides a mechanism through which citizens can contribute to audit investigations by sending their suggestions and contributions to audit investigations through this form on the official website of SAI. The citizens are provided by feedback from the SAI on their suggestions, questions or complaints through phone calls. Kindly find below the related link: Suggestions: <https://asa.gov.eg/csq.aspx?pgtype=2> Questions: <https://asa.gov.eg/csq.aspx?pgtype=3> Complaints: <https://asa.gov.eg/csq.aspx?pgtype=3> 2- Another mechanism by which the public can contribute is through sending any documents and mails to SAI through their postal and mailbox code 11789 3- The public can also call SAI through their Telephone No. (02 24018310) For the first time, the SAI produces and publishes the “Accountability State Authority Report on the final account” of the state budget and the final account of the public treasury budget for FY 2020/2021. The AR is released to the public more than 18 months after the end of FY 2020/21. It was published on February 2, 2023, and this is the first time ever such report is released to the public. Kindly find the related link below: <https://tinyurl.com/mu326466> (2021)

IBP Comment

For cross country consistency, IBP revised response from B to A.

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:

Open for upgrading the score subject to public evidence being provided by the external reviewers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: The SAI for the first time produces and publish report of Accountability State Authority Report on the results of examining the final account of the general budget and the final account of the public treasury budget for FY 2020/2021. The AR is released to the public more than 18 months after the end of FY 2020/21. It was published on February 2, 2023, and this is the first time ever such report is released to the public. Kindly find the related link below: <https://tinyurl.com/mu326466> (2021)

IBP Comment

IBP is unable to consider publications after the cut off date of Dec 31st 2022.

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:

Open for upgrading the score subject to public evidence being provided by the external reviewers.

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 provides a mechanism through which citizens can contribute to audit investigations by sending their suggestions and contributions to audit investigations through this form on the official website of SAI. The citizens are provided by feedback from the SAI on their suggestions, questions or complaints through phone calls. Kindly find below the related link: Suggestions: <https://asa.gov.eg/csq.aspx?pgtype=2> Questions: <https://asa.gov.eg/csq.aspx?pgtype=3> Complaints: <https://asa.gov.eg/csq.aspx?pgtype=3>

IBP Comment

Many thanks to the GR. However, the form is about inquiries and not participating in ongoing investigations. Answer choice B is maintained.