

International Budget Project  
**OPEN BUDGET QUESTIONNAIRE**

# **EGYPT**

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International Budget Project  
Center on Budget and Policy Priorities  
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# International Budget Project OPEN BUDGET QUESTIONNAIRE EGYPT

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

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

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary*	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents**	Not Available
Citizens Budget	Not Available
Enacted Budget	2005/2006
In-Year Reports	2005/2006
Mid-Year Report	2005/2006
Year-End Report***	2003/2004
Audit Report	Not Available

\* **Budget Summary include:** Financial and statistical statements.

\*\* **Supporting Budget Documents include:** Five-year and annual social and economic plan, economic authorities budget, administrative units budgets, the follow up reports of the economic and social development plan, and general directives.

\*\*\* The 2004/2005 year-end report is submitted to the central audit organization and the legislature in March 2006. The central audit organization presents its report to the legislature in May 2006. The year-end report is not approved by the legislature except in February 2007 (because the ordinary session of the legislature starts from the second Thursday of November and continues for seven months).

## Table 2. Internet Links for Key Budget Documents

*Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”*

Budget Document	Website
Pre-Budget Statement	Not Produced
Budget Summary	Produced, but not Available to the Public
Executive's Budget Proposal	Produced, but not Available to the Public
Supporting Budget Documents	Produced, but not Available to the Public
Citizens Budget	Not Produced
Enacted Budget	Publicly Available, but not on the Internet.
In-Year Reports	<a href="http://www.cbe.org.eg/public/All%20Monthly%20Statistical%20Bulletin%20PDF/Monthly%20Statistical%20Bulletin%20PDF%20%20November%202005/">http://www.cbe.org.eg/public/All%20Monthly%20Statistical%20Bulletin%20PDF/Monthly%20Statistical%20Bulletin%20PDF%20%20November%202005/</a> <a href="http://www.mfti.gov.eg/english/Downloads/Tocdownload.stm">http://www.mfti.gov.eg/english/Downloads/Tocdownload.stm</a> <a href="http://www.mof.gov.eg/reports.aspx">http://www.mof.gov.eg/reports.aspx</a>
Mid-Year Review	<a href="http://www.cbe.org.eg/public/All%20Monthly%20Statistical%20Bulletin%20PDF/Monthly%20Statistical%20Bulletin%20PDF%20%20November%202005/">http://www.cbe.org.eg/public/All%20Monthly%20Statistical%20Bulletin%20PDF/Monthly%20Statistical%20Bulletin%20PDF%20%20November%202005/</a> <a href="http://www.mfti.gov.eg/english/Downloads/Tocdownload.stm">http://www.mfti.gov.eg/english/Downloads/Tocdownload.stm</a>
Year-End Report	Publicly Available, But Not on the Internet.
Audit Report	Produced, But Not Available to the Public
Other Documents	Produced, But Not Available to the Public
Relevant Ministries & Departments	Ministry of Finance, Ministry of Planning, Central Audit Organization, Central Bank of Egypt, Ministry of Industry and Foreign Trade, Ministry of International Cooperation

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

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

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

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

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

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

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

## **Section Two: The Executive's Budget Proposal**

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

*Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.*

<b>The Executive’s Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> In Egypt, the executive’s budget proposal is not available to the public after it is tabled by the executive and during the period that it is under discussion in the People’s Assembly. As such, Questions 1-55, which pertain to the executive’s budget proposal, have been marked “d” to indicate that the information is not available to the public. Once the People’s Assembly has adopted the budget, the enacted budget is made available to the public.</p> <p>The information below regarding the executive’s budget refers to the executive’s budget proposal. While this information is included for the interest of the reader, it could not be used to answer the questions because it is not released to the public. The same applies for questions 2-55.</p> <p>According to article no. (4) of the budget law no. 53 of the year 1973 and its later amendments, the executive’s budget includes all expenditures for the budget year classified by the administrative unit. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to article no. (4) of the budget law no. 53 of the year 1973 and its later amendments, all expenditures for the budget year are classified by functional classification within the executive’s budget. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to article no. (4) of the budget law no. 53 of the year 1973 and its later amendments, all expenditures for the budget year are classified by economic classification within the executive’s budget. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> In the executive’s budget:</p> <ul style="list-style-type: none"> <li>- 20% of current expenditure is presented as individual programs (the rest is prepared according to line item budgeting).</li> <li>- All investment expenditure is presented as individual programs.</li> </ul> <p>However, according to article no. (4) of the budget law no. 53 of the year 1973, the executive’s budget ought to take into consideration the classification of expenditure estimates to detailed individual programs both investment and current. This was not enacted until now. However, according to the new amendment to the budget law—(87) enacted in the year 2005—expenditure estimates for all individual programs are to be presented in the executive’s budget within five years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditures are presented.</li> <li>b. No, multi-year estimates of aggregate expenditures are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No estimates of aggregate expenditures are presented for a multi-year period, not even a year beyond the budget year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditures only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No estimates of aggregate or detailed expenditures are presented for a multi-year period, not even a year beyond the budget year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to the budget law no. (53) for the year 1973 and its later amendments, all different sources of tax revenues are identified individually for the budget year within the executive’s budget. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to the budget law no. (53) of the year 1973 and its later amendments, all different sources of non-tax revenues are identified individually for the budget year within the executive's budget. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate revenue are presented.</li> <li>b. No, multi-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No estimates of aggregate revenue are presented for a multi-year period, not even a year beyond the budget year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No estimates of aggregate or detailed revenue are presented for a multi-year period, not even a year beyond the budget year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Information related to the composition of government debt is presented for two years prior to the budget year (BY-2) within the executive’s budget. For instance, in the 2005\2006 budget, figures for 2003\2004 debt composition are presented. Only some data on government debt for the preceding year (BY-1) is available upon written request from the Ministry of Finance or the Central Bank of Egypt.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.  b. No, interest payments on the debt are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The executive budget includes interest payments on a cash basis.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.  b. Yes, key additional information is presented, but some details are excluded.  c. Yes, some additional information is presented, but it lacks important details.  d. No, additional information related to the composition of government debt is not presented.  e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> No information related to the composition of government debt for the budget year is presented. Only part of these components are present for data two-years back and the whole data set (two years prior to the budget year) is available upon request from the Ministry of Finance or the Central Bank of Egypt.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Some discussion of the macroeconomic forecast and factors affecting it are available in the economic and social development plan (ESDP), which is the major supporting budget document. However, it still lacks many details. These forecasts are available in part 5 of the attached version of the ESDP. However, in all cases and for all variables, the ESDP is not available to the public during the period when it is under discussion in the People’s Assembly.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No information on the impact of different macroeconomic assumptions on the budget is presented. Neither is any sensitivity or quantitative analysis present in the executive’s budget or any supporting budget documentation.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No information showing the impact of policy proposals in the budget, as distinct from existing policies, on expenditures is presented either for the budget year or for any preceding years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The economic and social development plan includes some discussion of the macroeconomic forecast and indicators, but it does not show how policy proposals in the budget are distinct from existing policies that affect revenues.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to article number (4) of the budget law number 53 of the year 1973 and its later amendments, expenditures for the budget year are classified by administrative unit within the executive’s budget. As for expenditures for the year preceding the budget year (BY-1), it is the custom to classify information by administrative unit within the executive budget, although not stated explicitly in the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to both the law and practice, this data is available in the executive’s budget for the year preceding the budget year (BY-1) and is classified by the administrative, economic and <i>functional</i> classifications.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> According to article number (5) of the budget law number 53 of the year 1973 and its later amendments, expenditures for the year preceding the budget year (BY-1) are classified by the economic classification within the executive’s budget. This practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> In the executive’s budget:</p> <ul style="list-style-type: none"> <li>- The current expenditures are presented according to line item budgeting with the exception of 20% of the items that are classified by individual programs.</li> <li>- The investment expenditures are classified by individual programs.</li> </ul> <p>These expenditures are also presented according to line item budgeting classified by administrative, functional, and economic classifications.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> At least six months of actual preliminary data are reflected in the expenditure estimates of the year prior to the budget year (BY-1). The data is available on the following site: <a href="http://www.mof.gov.eg/reports.aspx">http://www.mof.gov.eg/reports.aspx</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Prior-year estimates of aggregate expenditure are presented for years that precede the budget year from BY-2 up until BY-4. These are classified by administrative unit and according to administrative and economic classification. Aggregate estimates for the budget year and the year preceding (BY-1) are also presented according to functional classification.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The most recent year presented for which all expenditures reflect actual outcomes is two years prior to the budget year (BY-2).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to the amendment enforced by the budget law—(87) of year 2005 which followed the law number 53 of the year 1973—some expenditure estimates for the years prior to the budget year are adjusted to be comparable with the budget-year estimates in terms of classification and presentation. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to article number (4) of the budget law number 53 of the year 1973 and its later amendments, all different sources of tax revenues are identified individually for the budget year within the executive’s budget. The practice coincides with the law. As for data related to the year preceding the budget year (BY-1), it is the custom to identify all different sources of tax revenues individually. Although, this is not stated explicitly in the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> It is customary to identify all different sources of non-tax revenues individually for the year preceding the budget year (BY-1) within the executive’s budget, although not stated explicitly in the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Estimates of the aggregate level of revenues are presented for years that precede the budget year by more than one year within the executive’s budget (BY-2 up until BY-4).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> More detailed estimates of the aggregate level of revenues are presented for years that precede the budget year by more than one year (BY-2 up until BY-4) and are classified by economic classification.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The most recent year presented for which all revenues reflect actual outcomes is two years prior to the budget year (BY-2).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The most recent year presented for which all debt figures reflect actual outcomes is two years prior to the budget year (BY-2).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The executive’s budget in Egypt is classified by administrative unit: central government units, public services authorities, and local government units. Since most of public revenues are collected centrally and presented within central government units, budget, public services authorities, and local government units mostly incur both current and capital deficits. These are usually financed through transfers from central authorities to these units. These intergovernmental transfers take the form of subsidies and are presented in the budget in aggregate forms.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> There are two major types of transfers to public corporations presented in the budget. The first is current and capital transfers to public economic authorities; including current transfers to authorities like central water and sanitation authorities, and transportation authorities. Such transfers take place to cover part of the cost of services to reduce the cost incurred by citizens (as a form of aid), and are presented in detailed figures in the budget. Capital transfers are set to cover loan installments of some authorities including railways authorities and transportation authorities that suffer low financing capabilities. The second type of transfers to public corporations is a transfer to a public bank. These transfers do not appear on the budget when it is presented to the Parliament, as they are determined later by general directives that bear the power of law. Hence, they only appear in the actual figures presented in the final budget report.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Examples of quasi-fiscal activities in Egypt include activities of public economic authorities, which were previously presented within the executive’s budget, and were later separated according to the law no. (11) for the year 1979. Most of these authorities continued to provide services to the public in different economic sectors (including transportations, water and sanitation, agricultural activities, and others) with <i>social prices</i>. These prices are controlled by the Government, and in return these authorities receive subsidies from the state budget to partially cover its current deficit and transfers for the repayment of debt installments. Data on these subsidies and transfers are presented in the executive budget for the budget year. In addition, these authorities pay taxes and transfer their surpluses to the Government.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No detailed financial statement is prepared on a national basis. Thus, no information on financial assets held by the Government is presented. However, the final budget report (in actual figures) includes some general figures on public financial assets.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No detailed non-financial statement is prepared on a national basis. Thus, no information on non-financial assets held by the government is presented. However, the final budget report (in actual figures) includes some general figures on public non-financial assets.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Before the latest amendment to the budget law (according to law no.(87) for the year 2005) the executive budget in Egypt was classified by administrative units to: central government units, public services authorities, and local government units. Within this context, the current and capital transfer budget was prepared on a cash basis, whereas the investment budget was prepared on accrual basis. However, no data on arrear payments, whether current, capital transfers, or for investment purposes, appear in the executive’s budget. According to general and private directives, the budget was later updated to include these payments in actual figures. After the budget law amendment, the three budget classifications were merged according to international standards. The budget is now prepared on a cash basis, without any arrear payments presented concerning neither the budget year nor the preceding years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The budget contains some information on contingent liabilities (such as government pension guarantees).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No information on future liabilities is presented in the executive’s budget or any supporting budget documentation.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The annual social and economic plan, which is one of the supporting budget documents, provides details on the sources of donor assistance, both financial and in-kind. Also, the ministry of international cooperation provides comprehensive time series (1991-2003) data on different types of donor assistance in its yearly report, but these reports are not part of the executive budget and are not to be considered supporting budget documentation. This data is available on the following link: <a href="http://www.mic.gov.eg/script/grants.asp">http://www.mic.gov.eg/script/grants.asp</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Some earmarked revenues, including special funds and accounts managed by local government units (for development purposes of governorates) and universities, are identified individually (although not in specific figures) as part of these funds’ revenues are set aside. Besides, there is no comprehensive account of all funds present due to the different laws and decrees that regulate them.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"><li>a. One percent or less of expenditure is dedicated to secret items.</li><li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li><li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li><li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation and/or comment:</u> The percentage of expenditures dedicated to spending on such items cannot be accurately decided because they are included as sub-items in a number of authorities' appropriations.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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## The Budget Narrative & Performance Monitoring

48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?

- a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the link between the budget and the government's stated policy goals is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment: Some details on the link between the expenditure estimates in the budget and the government's stated policy goals, are presented in the annual social and economic plan, the major supporting budget document. For instance, the economic and social development plan includes information on government anti-poverty policies and the increase in funds directed to these areas including aid policies and subsidies (part 6 of the ESDP).

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

d

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment: No information on the link between the budget and the government's stated policy goals over a multi-year period is presented.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

d

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The executive’s budget in Egypt is not yet classified by expenditure programs. The latest amendment to the budget law according to law no. (87) of the year 2005 states this. However, the classification by expenditure programs will be applied within 5 years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The whole executive’s budget in Egypt is not yet classified by expenditure programs (only investment expenditure is classified on a program basis) in addition to 20% of the current expenditure. However, the data is not sufficient to assess the programs. The latest amendment to the budget law according to law no. (87) of the year 2005 states that classification by expenditure programs will be applied within 5 years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Information on policies targeting the country’s most impoverished populations are presented within the executive’s budget and the annual social and economic plan, including aid and subsidies policies, rural development, promoting squatter settlements and other major policies affecting the most impoverished populations.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p><b>Additional Key Information for Budget Analysis &amp; Monitoring</b></p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <p>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> All forms of taxes and fees imposed for all revenue sources are made available to public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Some conditions associated with assistance from international financial institutions are presented within the executive’s budget and the annual economic and social plan, including directing funds to specific sectors or projects. More detailed information is presented on the total donor assistance received within the budget year in the final report in actual figures. Still this information lacks important details such as:</p> <ul style="list-style-type: none"> <li>▪ Quantitative information concerning the use of these funds.</li> <li>▪ Quantitative conditions associated with assistance from IFI.</li> <li>▪ Extensive narrative discussion of these conditions.</li> </ul> <p>More information is available upon request from the Ministry of International Cooperation. The Ministry of International Cooperation has also established a unit for monitoring assistance from IFIs.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <p>a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on conditions associated with donor country assistance is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Some conditions associated with assistance from international financial institutions are presented within the executive’s budget and the annual economic and social plan, including directing funds to specific sectors or projects. More detailed information is presented in the total donor assistance received within the budget year in the final report in actual figures. More information is available upon request from the Ministry of International Cooperation.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative.</p> <p>b. Yes, it provides a summary that is somewhat informative.</p> <p>c. Yes, but the summary is not very informative.</p> <p>d. No, it does not provide a summary.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative.</p> <p>b. Yes, it publishes a citizens budget that is somewhat informative.</p> <p>c. Yes, but the citizens budget is not very informative.</p> <p>d. No, it does not publish a citizens budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The concept of citizens budget is not known in Egypt.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> <li>a. Yes, it includes a summary of the budget process that is very informative.</li> <li>b. Yes, it includes a summary of the budget process that is somewhat informative.</li> <li>c. Yes, but the summary of the budget process is not very informative.</li> <li>d. No, it does not include a summary of the budget process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Although this right is not codified into law, by practice all budget figures are published in the <i>Official Gazette</i>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Article (4) of law number 53 for the year 1973 stated that budget information must be disaggregated to the level of individual programs. However, this was never applied in reality. This article has been recently adjusted by law number 87 in the year 2005. Article (4) in the new law states that budget information is to be disaggregated to individual programs within 5 years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Article (4) of law number 53 for the year 1973 stated that budget information must be disaggregated to the level of individual programs. However, this was never applied in reality. This article has been recently adjusted by law number 87 in year 2005. Article (4) in the new law states that budget information is to be disaggregated to individual programs within 5 years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Law number 53 for the 1973 and its amendments states in articles (13), (15), (16) that each unit is committed to submit its budget project to the Ministry of Finance 4 months before the beginning of the budget year. The Ministry of Finance is then responsible for the preparation of the budget. The budget project is then sent to the legislative authority at least 2 months before the beginning of the budget year. The practice coincides with law. However, starting from the budget year 2006/2007 the budget will be sent to the Parliament to approve it 4 months before the beginning of the budget year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This timetable is codified into law and fixed. In practice this timetable is applied and has never been violated. It is available on the internet: <a href="http://webserver.mof.gov.eg/laws/default.aspx">http://webserver.mof.gov.eg/laws/default.aspx</a></p> <p>It is also available in hard copy for a minimal fee. However, the timetable of the budget preparation process is specified for time ranges not definite timings (e.g. the year-end report is presented to the legislature within 9 months from the end of the fiscal year). In addition, the law does not specify the deadline for the approval of legislature of either the budget proposal or the year-end report.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Only <i>after</i> the Ministry of Finance has prepared the budget proposal and sent it to the legislative authority, the plan and budget committee prepares a report about the budget which is sent to the parliament to vote on it. During this stage the committee holds hearings with representatives from ministries, public services authorities, and local units to discuss the budget proposal of each unit. Also specialized committees in the Parliament (like the health, education, or housing committees) hold hearings with executives each in its specialization. These committees then submit their reports to the plan and budget committee to take it into account when preparing its reports about its budget proposal. In case they reach an agreement on amending the budget proposal, this is done when voting on the budget proposal.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

## Legislative Approval of the Budget

75. How far in advance of the start of the budget year does the legislature receive the budget?

- a. The legislature receives the budget at least three months before the start of the budget year.
- b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.
- c. The legislature receives the budget less than six weeks before the start of the budget year.
- d. The legislature does not receive the budget before the start of the budget year.
- e. Not applicable/other (please comment).

a

Citation and/or comment: Article number (16) of law number 53 for the year 1973 and its amendments, besides Article number (115) of the constitution, state that the budget proposal is sent to the legislative authority at least 2 months before the start of the budget-year. The practice coincides with the law. However, according to a recent letter of understanding between the Ministry of Finance and the parliament, it is expected that the budget proposal will be submitted to the legislative authority at the end of February.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. Not applicable/other (please comment).

d

Citation and/or comment: The plan and budget committee, which is a legislative committee, holds sessions and meetings with members from the executive branch (this includes ministries, heads of public services authorities, and local government units) to discuss the budget proposal of each and the accordance of this proposal with the macroeconomic and fiscal framework. These hearings are not open to the public. These hearings and meetings are held with the coordination and in attendance of members of the economic committee, which is one of the specialized committees of the parliament. Both the plan and budget committee and the economic committee are responsible for analyzing the accordance of the budget with the macroeconomic and fiscal framework.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation and/or comment: The plan and budget committee holds sessions and meetings with members from ministries, public services authorities, and local government units to discuss the budget proposal of each in order to prepare a report to be submitted to the parliament to vote on it. Specialized committees in the parliament like health, education, or housing committee hold hearings with executives each in its specialization. These committees then present their reports to the plan and budget committees to take it into consideration when preparing its budget report. The public doesn't have the right to attend these hearings which are only open to the press.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

c

<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The plan and budget committee holds sessions and meetings with members from ministries, public services authorities, and local government units to discuss the budget proposal of each in order to prepare a report to be submitted to the parliament to vote on it. Specialized committees in the parliament like health, education, or housing committee hold hearings with executives each in its specialization. These committees then present their reports to the plan and budget committees to take it into consideration when preparing its budget report. The public doesn't have the right to attend these hearings which are only open to the press.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The plan and budget committee prepares a full report about the budget proposal taking into account the notes and recommendations made by members of the parliament and representatives of the executive authority during the committee's meetings. However, these reports are not made available to the public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> <li>a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response.</li> <li>b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.</li> <li>c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely.</li> <li>d. The executive responds selectively or ignores such legislative requests.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The government provides the information requested by the legislative authority. In addition, the parliament minutes are all cited on the internet: <a href="http://www.parliament.gov.eg/EPA/ar/Levels.jsp?levelid=140&amp;levelno=2&amp;parentlevel=5">http://www.parliament.gov.eg/EPA/ar/Levels.jsp?levelid=140&amp;levelno=2&amp;parentlevel=5</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature is provided extensive information on all spending on secret items.</li> <li>b. Yes, the legislature is provided information on spending on secret items, but some details are excluded.</li> <li>c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details.</li> <li>d. No, the legislature is provided no information on secret items.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Expenditures dedicated to spending on such items can't be accurately decided because they are included as sub-items in a number of authorities' appropriations.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority to amend the budget.</li> <li>b. Yes, the legislature has authority to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The budget approved by the legislature includes aggregate data as well as more detailed data according to different classifications (administrative units, functional, or economic). It doesn't include program-level details. However, law number (87) for the year 2005 states that budget information is to be disaggregated to individual programs within 5 years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<b>Executive's Implementation of the Budget</b>	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>a. In-year reports on actual expenditure are released at least every month.</li> <li>b. In-year reports on actual expenditure are released at least every quarter.</li> <li>c. In-year reports on actual expenditure are released at least semi-annually.</li> <li>d. In-year reports on actual expenditure are not released.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Ministry of Finance started to issue quarterly reports since September 2004. These reports present actual expenditure classified by economic classification. In addition, both the Central Bank of Egypt (CBE) and the Ministry of Industry and Foreign Trade (MOFTI) issue in-year reports that include a wide range of year-to-date data. Among these data, are included actual expenditure organized by economic classification.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Expenditures are organized by economic classification within the in-year reports.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The in-year reports compare actual year-to-date expenditures with the same period in the previous year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The in-year report compare actual year-to-date revenue collections with the same period of the previous year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The Ministry of Finance started to issue quarterly reports since September 2004. These reports provide data on the on actual borrowing (outstanding debt), but it doesn't include data on the actual borrowing of the year-to-date. In addition, both the Central bank of Egypt (CBE) and the Ministry of Industry and Foreign Trade (MOFTI) issue in-year reports that include a wide range of data on actual borrowing.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information related to the composition of government debt is presented.</li> <li>Yes, key additional information is presented, but some details are excluded.</li> <li>Yes, some additional information is presented, but it lacks important details.</li> <li>No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Ministry of Finance started to issue quarterly reports since September 2004. These reports provide data on the on actual borrowing (outstanding debt), but it doesn't include data on the actual borrowing of the budget year. In addition, both the Central bank of Egypt (CBE) and the ministry of Industry and Foreign Trade (MOFTI) issue in-year reports that include a wide range of data on actual borrowing (outstanding debt).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Ministry of Finance started to issue a mid-year report beginning in September 2004. The report includes some discussions of the changes in the economic outlook. In addition, both the Central Bank of Egypt (CBE) and the Ministry of Industry and Foreign Trade (MOFTI) issue mid-year reports that include a discussion of the economy. But, these reports lack some quantitative indicators concerning borrowing and debt service.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The mid-year review of the budget includes actual expenditures only, and it compares these expenditures with the same period in the previous year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The mid-year review provides expenditures according to economic classification.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The mid-year review of the budget includes actual revenues only, and it compares these revenues with the same period in the previous year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature.
- e. Not applicable/other (please comment).

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

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

d

<p>98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Government procurements law number (89) for the year 1998 emphasizes in article (2) the commitment to public action, competitiveness, and transparency. According to auditing institutions no violations occurred during the last year. The auditing institutions mainly refer to the Central Audit Organization (CAO) which is an independent auditing institution affiliated to the president. The role of the CAO is identified by law number (144) for the year 1988. It is responsible for auditing the final accounts and balance sheets of the budget units, economic authorities, and public enterprises. The CAO forwards a report to the People’s Assembly that includes all its observations. This report is however not available to the public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to the 2005 amendment of the budget law no (87), supplemental budgets should be approved before the funds are released. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Data related to supplemental budget 2004/2005 and 2005/2006 is not available at this point in time. Therefore, we have no clue as to how to answer this question. Also, using historical data before the budget year 2005/2006 wouldn't be valid because the whole system and approaches regarding the budget preparation were completely different from those introduced by the final amendment of the budget law no. (53) for the year 1973.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 40px; height: 40px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Law number (87) for year 2005 to adjust law number (53) issued in year 1973 states in article (10) that in cases of urgent circumstances, an item of general contingencies is added to spending not taking into account the different budget classifications. This is done under the condition that these contingencies do not exceed 5% of public expenditures excluding interest payments. Also such contingencies must be approved by the Parliament when the budget proposal is being discussed. Parliament is however not consulted when these general provisions are allocated to specific expenses.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 40px; height: 40px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<b>Executive's Year-End Report and the Supreme Audit Institution</b>	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. Reports are released six months or less after the end of the fiscal year.</li> <li>b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Reports are released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Article (31) of law number 53 for the year 1973 states that the Ministry of Finance sends the detailed year-end report to the Parliament and the Central Accounting Agency within 9 months after the end of the budget year. The practice coincides with the law.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> All data on actual outcomes are thoroughly examined by the Ministry of Finance and the Central Audit Organization. According to article (32) of law 53 for the year 1973 the Central Audit Organization issues reports on the year-end report and presents them to the Parliament within 11 months after the end of the budget year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Year-end reports include a discussion of the difference between:</p> <ul style="list-style-type: none"> <li>▪ Initial spending appropriations as approved in the budget proposal.</li> <li>▪ Adjusted spending appropriations (initial appropriations after being amended according to general and private directives attached to the annual budget law).</li> <li>▪ Results of actual execution of spending.</li> </ul> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> <li>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals),</li> <li>No explanation of the differences is provided, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The discussion focuses on aggregates as well as detailed data classified according to the administrative, functional, and economic classification. Concerning the program level, law number 87 for the year 2005, amending law 53 of year 1973, states that budget information is to be disaggregated to individual programs within 5 years from the entrance of this law into force.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Year-end reports include a discussion of the difference between:</p> <ul style="list-style-type: none"> <li>▪ Initial revenues appropriations as approved in the budget proposal.</li> <li>▪ Adjusted revenues appropriations (initial appropriations after being amended according to general and private directives attached to the annual budget law).</li> <li>▪ Actual revenues.</li> </ul> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The follow up reports of the economic and social development plan include some discussions of the differences between initial macroeconomic estimates and its actual results. But, this discussion is of a narrative nature; it doesn't include any quantitative indicators.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; display: inline-block; padding: 2px 5px;">d</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; display: inline-block; padding: 2px 5px;">d</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The follow up reports of the economic and social development plan and the budget year-end report include explanations of the difference between planned and actual appropriations which directly serves the poorest population groups. Such appropriations include subsidies, appropriations for rural development, upgrading informal settlements, and the like. Still, this information suffers some limitations, as the number of population intended to benefit from these appropriations is not specified. Accordingly, the impact of the difference between the enacted level of funds and the actual outcome can’t be accurately measured.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> One of the most important types of extra-budgetary funds in Egypt are the special accounts and funds established by local government units to serve certain needs related to governorates’ development. Such accounts and funds also include special funds established by some public services authorities like universities. Revenues and expenditures of what’s known of these funds are presented in the budget as revenue against expenditure with the same value without enough details. For instance, the number of these accounts and funds is not accurately specified and there are no details of any kind about the revenues and expenditures of these accounts. In addition, the Ministry of Finance has no control over these accounts. Budget year-end reports and auditing reports prepared by the Central Accounting Agency show the actual expenditures of these funds.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, or the reports have not been released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. All of these audit reports include an executive summary.</li> <li>b. Most of these reports include an executive summary.</li> <li>c. Some of these reports include an executive summary.</li> <li>d. None of these audit reports include an executive summary, or such reports are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The Central Audit Organization (CAO) issues detailed year-end audit reports of departmental expenditure (central government units, public services authorities, and local government units) including an executive summary of all departments. But, it's not released to the public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>115. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"> <li>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The decision to remove the head of the Supreme Audit Institution (in our case, the head of the CAO) from office requires only a presidential decree and not the legislature or judiciary.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The Central Auditing Organization (CAO) issues audits of extra-budgetary funds, yet these reports are not available to the public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The Central Auditing Organization (CAO) has full legal authority to undertake whatever audits it wishes and report any financial breaches in the executive's budget. The Central Audit Organization (CAO) is an independent auditing institution affiliated with the president. The role of the CAO is identified by law number (144) for the year 1988. It is responsible for auditing the final accounts and balance sheets of the budget units, economic authorities, and public enterprises. The CAO forwards a report to the People's Assembly that includes all its observations.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The People’s Assembly determines the budget of the Central Auditing Organization and directs efficient funds for it to fulfill its mandate independently.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The plan and budget committee views and analyzes all information presented in the audit reports, and issues its report including the most important CAO’s remarks.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> <li>Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>Yes, the executive reports publicly on most audit findings.</li> <li>Yes, the executive reports publicly on some audit findings.</li> <li>No, the executive does not report on steps it has taken to address audit findings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Central Audit Organization issues ongoing audit reports. The audit reports discuss a number of violations of financial nature. These violations include corruption and misinterpretation of official procedures. The CAO has no legal capacity to deal with these violations. Therefore, the audit reports are submitted to the administrative attorney that starts to investigate such violations. If suspicion of corruption is proven the administrative judiciary starts to examine these incidences. At this stage, the findings and steps taken to deal with these violations are published in national papers. Therefore, the government makes available to the public whatever steps it has taken to address any proven corruption incidence, with any reports of financial breaches being published in national papers. So please note the following:</p> <ul style="list-style-type: none"> <li>▪ The audit reports themselves are not available to the public.</li> <li>▪ The findings of these reports are made available to the public only if corruption is proven by the administrative attorney.</li> </ul> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ol style="list-style-type: none"> <li>Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>Yes, a report is released, but it lacks important details.</li> <li>No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Central Auditing Organization (CAO) issues ongoing audit reports and pursue government’s steps taken to address audit recommendations or findings. Yet, these reports are not for public use and are only viewed by the Parliament, the presidency, and the executive branch.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation and/or comment: Audit reports related to national security and other secret programs are provided to national security and defense committee in the People's Assembly, yet reports do not include detailed expenditure items.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

b