

# Open Budget Survey 2017

## Questionnaire

**Egypt**

January 2018

## COUNTRY QUESTIONNAIRE: EGYPT

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016-17

**Sources:** The name of the document is; The Statement of the preliminary budget. The document published in (28/04/2016). The document published in the Ministry of Finance website just in a pdf formate.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Arabic title of the document is " Al bayan Al maly Al tamheedy lemashrou' Al mouwazna Al amma " "البيان المالي التمهيدي لمشروع الموازنة العامة"

**Government Reviewer**

**Opinion:** Agree

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** b. (67)

**Sources:** The Pre-Budget Statement for 2016/17 was published in late March 2016, and then republished on 29 April 2016, following a change in the Minister of Finance. Both documents contain the same budget information.

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although, article 124 of Egyptian constitution require that government should submit budget proposal to parliament 90 days earlier to the commencement of budget year, which is mean here the first of April, and according to OBS methodology, PBS should be available at the first of March.

**Government Reviewer**

**Opinion:** Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** Late March 2016

**Sources:** n.a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** From MOF official website, also from the document itself in addition to the media coverage that I added their links in the last question.

**Sources:** Website link: [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew...](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew...)  
([http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx))

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Here it is the link; [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement...](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement...)  
([http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf)) And the links for the media coverage  
1- <https://goo.gl/soSBCg> (<https://goo.gl/soSBCg>) 2- <https://goo.gl/Swi3MG> (<https://goo.gl/Swi3MG>)

**Sources:** Landing page: <http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestne...>  
(<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-28-4-16.aspx>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The official website dedicated to citizen budget, its link as follow: <http://www.budget.gov.eg> (<http://www.budget.gov.eg>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The website that the peer mentioned is available from couple of years ago. However, the website includes information about the citizen budget and not the pre-budget statement.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The Pre-Budget Statement for 2016/17 was published in late March 2016, and then republished on 29 April 2016, following a change in the Minister of Finance. Both documents contain the same budget information.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** ٢٠١٧ - ٢٠١٦ البيان المالي التمهيدي لمشروع الموازنة العامة للدولة للعام المالي The Statement of the primarily budget, for fiscal year 2016 - 2017

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Just to correct some spelling mistake as follows: ٢٠١٧ - ٢٠١٦ البيان المالي التمهيدي لمشروع الموازنة العامة للدولة للعام المالي instead of البيان المالي التمهيدي لمشروع الموازنة العامة للدولة للعام المالي ٢٠١٧ - ٢٠١٦ Pre-Budget Statement instead of The Statement of the primarily budget, for fiscal year 2016 - 2017

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016-17

**Sources:** The Financial Statement for the budget 2016-2017 published in MOF website in (23/05/2016).

**Comments:** Researcher: n.a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** 2016-2017 Budget proposal was definitely published on MOF website on the 23rd of May 2016, in that concern I can Not understand the comment made by the researcher referring that the date of publishing was changed as mentioned below!!!! " The Financial Statement for the budget 2016-2017 published in MOF website in (23/05/2016). The docuemnt attached below. I noticed from my notes in the first questioner that this document publishing date have been changed from 28, July , 2016 to changed from July to May."

**Researcher response:** Comment adjusted.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 23 May 2016

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** The EBP published in 23 May 2016

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although, Article 124 of Egyptian constitution require that the government should submit budget proposal 90 days earlier to the commencement of budget year, which is mean the first of April.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP was published in 23 May 2016 Yet It was stated in the researcher comments that the EBP was published in 28 May 2016

**Researcher response:** Yes It published May 23, 2017. However, the answer of C is still correct.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 23 May 2016

**Sources:** I added a print screen for the publishing date

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** From MOF official website

**Sources:** Website like: [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew...](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew...)  
([http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx))

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Government Reviewer**

**Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** This is the link Arabic (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>))

**Sources:** Landing page: <http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestne...>  
(<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-23-5-16.aspx>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The EBP published in PDF formate

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** EBP was published late May, while article 124 of Egyptian constitution require that the government should submit it to the Parliament 90 days earlier to the commencement of budget year, which is mean here the first of April.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The methodology of the OBS states that the Executive's Budget Proposal must be published before the budget is enacted for it to be considered publicly available. For cross country comparison, the OBS does not take the national laws into account. As the 2016/17 budget was passed in May, before the start of the fiscal year (1 July 2016), this answer is E, as the EBP is publicly available.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** ٢٠١٧ - ٢٠١٦ موازنة مالي عن مشروع البيان المالي Financial Statement 2016 - 2017

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although a printed citizen budget was not prepared yet Ministry of Finance published a simplified videos to engage the public and explain the budget process, kindly find the link below موازنة المواطن مبسط لشرح الفيديو مبسط لشرح موازنة المواطن simplified video to explain the Budget process [https://www.youtube.com/watch?v=Nan3GgG\\_opQ](https://www.youtube.com/watch?v=Nan3GgG_opQ) ([https://www.youtube.com/watch?v=Nan3GgG\\_opQ](https://www.youtube.com/watch?v=Nan3GgG_opQ)) This video comes as a part of the transparency initiative in cooperation with the Egyptian Center for Public Policy studies

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016-17

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 29 June 2016

**Sources:** Media Converge Arabic <https://goo.gl/H2ozvi> (<https://goo.gl/H2ozvi>) English <https://goo.gl/iP6PPd> (<https://goo.gl/iP6PPd>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** The law published in 10 July 2017.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



**Sources:** The budget published in PDF formate.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** when the EP was published, EMOF attached an excel sheet to the PDF's budget files. the excel sheet represent budget according to economic classification, and could be reached at the following link: <http://www.mof.gov.eg/Arabic/عناوين20%رئيسيه/PE/Pages/budget...>

(<http://www.mof.gov.eg/Arabic/عناوين20%رئيسيه/PE/Pages/budget16-17.aspx>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Enacted Budget was released for the first time in Excel Format , the first time after it was approved directly by the parliament on the 30th of June 2016 and updated after it was Enacted in July 2016, kindly find below the link on Ministry of Finance website , the 5th Item under the name " 2016-2017 الصورة الاجمالية للموازنة العامة للدولة " The name of the Excel sheet in English " Full profile of 2016-2017 State Budget"

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pages/budget17.aspx>)

**Researcher response:** Yes, the budget was published in Excel and the link was working at the beginning. However, at the time of filling this part of the questionnaire the link of the excel sheet was not working and that is why I said It's published in PDF format.

**IBP comment:** As the machine readable data was available before the cut-off date, this answer has been adjusted to A.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** قانون ربط الموازنة The Budget law

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** 2017-2016 قانون ربط الموازنة العامة للدولة للسنة المالية The Budget law for 2016-2017 State Budget

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

a. Yes

b. No

**Answer:** a.

**Sources:** n.a

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016-17

**Sources:** That year The ministry of Finance published the Citizen Budget in a conference that held together government, media, civil society and NGOs.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

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

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The docuemnt published and it was available in many mediums for citizens, NGOs and policy makers.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The CB was published three months after the publishing of the EB, while OBS methodology require that the CB date of publishing should be at the same time of publishing date of EB.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** OBS methodology states that the CB has the same deadline as the document that it corresponds to. That means that the CB for the EB must be published within three months of the budget being enacted, which the CB was. The CB is publicly available.

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 29 September 2016

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** From MOF website and the media

**Sources:** CB Website link: [http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew...](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew...)

([http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx)) CB flyer link:

[http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew...](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew...) ([http://www.mof.gov.eg/Arabic/\\_layouts/MOF/NewsRoom/whatsnew.aspx](http://www.mof.gov.eg/Arabic/_layouts/MOF/NewsRoom/whatsnew.aspx))

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The ministry of finance has invited me to attend the launch of the document

**Government Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** Here it is the link of the CB <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizen%20...>  
([http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizen%20budget%202016\\_web.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizen%20budget%202016_web.pdf))

**Sources:** CB website pdf: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbud...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudget2017.pdf>) CB website landing page:  
<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestne...> (<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-a-2-29-9-16.aspx>) ----- CB flyer pdf: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbud...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudgetpaper2016-2017.pdf>) CB flyer landing page:  
<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestne...> (<http://www.mof.gov.eg/Arabic/MOFNews/WhatsNew/Pages/latestnews-c-29-9-2016.aspx>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** موازنة المواطن - مع بعض نكمل المشوار Citizen budget- Tother we can complete the journey

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** The CB corresponds to the general budget. The Egyptian Government issued the CB in different types; Which are: Video (For TV and internet use) and Flyer's to be disrupted with the newspapers.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The CB correspond to EB

**Government Reviewer**

**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016-17 and FY 2015-16.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** a. (100)

**Sources:** Ministry of Finance published English and Arabic In year report every month.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** The IYRs published in monthly bases at the end of the each month in Arabic and English.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** From the MOF website

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** Please find below the links for the IYRs links; September 2015 Arabic: <http://www.mof.gov.eg/Arabic/esdarate/Pages/Report9-2015.asp...>  
(<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report9-2015.aspx>) English: [http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-September2015.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-September2015.aspx)) October 2015 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report10-2015.as...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report10-2015.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-October2015.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-October2015.aspx)) November 2015 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2015.as...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2015.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-November2015.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-November2015.aspx)) December 2015 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report12-2015.as...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report12-2015.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-December2015.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-December2015.aspx)) January 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report1-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report1-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-January2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-January2016.aspx)) February 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report2-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report2-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-February2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-February2016.aspx)) March 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report3-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report3-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-March2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-March2016.aspx)) April 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report4-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report4-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-April2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-April2016.aspx)) May 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report5-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report5-2016.aspx>)  
English:[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-May2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-May2016.aspx)) June 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report6-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report6-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-June2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-June2016.aspx)) July 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report7-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report7-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-July2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-July2016.aspx)) August 2016 Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report8-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report8-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-August2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-August2016.aspx)) September Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report9-2016.asp...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report9-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-September2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-September2016.aspx)) October Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report10-2016.as...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report10-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-October2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-October2016.aspx)) November Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2016.as...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-November2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-November2016.aspx)) December Arabic:  
<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report12-2016.as...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report12-2016.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/ThefinancialMonthly-December2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/ThefinancialMonthly-December2016.aspx))

**Sources:** Arabic: <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>) English:  
[http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)  
([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/The\\_Financial\\_Monthly\\_Bulletin.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/The_Financial_Monthly_Bulletin.aspx))

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The document are in PDF formate

**Comments:** Researcher: N/A

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** Beginning November 2016 , the Full Fiscal Sector was published in Excel Format, kindly find below the link, the excel Sheet under the name " Fiscal Indicators" in the English version of the website: [http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...) ([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-November2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-November2016.aspx)) while the name of the Excel sheet in Arabic is " جداول مؤشرات المالية العامة " and kindly find below the link: <http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2016.as...> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2016.aspx>)

**Researcher response:** The November IYR was published in December 22, 2016.

**IBP comment:** Answer C is maintained, as only 1 of the 12 IYRs evaluated in the OBS 2017 contained numerical data in machine readable format.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."**

**Answer:** N/A**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.**

**Answer:** التقرير المالي الشهري The Financial Monthly Bulletin**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**IYRs-8:** Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015-16

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The last MYR was published is the first MYR of 2013-14, and this report was evaluated within 2015 questionnaire

**Comments:** The last MYR was published is the first MYR of 2013-14, and this report was evaluated within 2015 questionnaire

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** OBS methodology says that we need to examine the budget year that has the most recently passed deadline, even if the document is not published. For the OBS 2017, this is the MYR for FY 2015/16.

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The last MYR was published is the first MYR 2013-2014, and this report was evaluated within 2015 questionnaire

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The MYR was produced for internal use only. In previous conversations with the Ministry of Finance, they confirmed that the MYR was produced but that it was not published as there was no parliament to make it public. Additionally, the MoF has confirmed the produced for internal use only status via their review of the OBS 2017.

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** Discussions with the Ministry of Finance confirmed that the Mid-Year Review was produced but not published because of the lack of a legislature that could approve the document for publication.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Mid-year review was produced for internal use indeed, and I can send a copy as a reference for your info.kindly specify on which mail.

**Researcher response:** I would to thank the government for their confirming that the MYR was published for internal use only.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8:** Is there a “citizens version” of the MYR?

a. Yes

b. No

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2014-15

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** The YER is not published

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The End-Year report for both FY 2014-2015 and 2015-2016 was produced on time due to constitutional mandates (can be furnished upon request), yet Ministry of Finance can NOT publish them until being approved by parliament. As such, and due to the political and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament.

**Researcher response:** I would like to thank the government for confirming my answer that the YER produced but not published.

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** After talking with Ms. Sarah Eid (official representative of MOF) she said that the report have been published in time and sent to the parliament as they can not publish it without the agreeing of the parliament and president. However, under Egypt circumstances there was a parliament election at the time of publishing the document. Therefor, it did not go through to the public because it had to wait until its time for reviewing from the parliament and because of this it did not published publicly until now.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** article 125 of Egyptian Constitution require that the government should submit the YER no later than 6 months after the budget year, which supposed to be the YER of FY 2015/16, which is not delivered at all till the moment, While OBS methodology suggest that YER should be available to the public in no later than 12 months after the end of budget year, which is here supposed to be the YER of FY 2014/15, which is not produced till the moment, and the latest available report belongs to 2013/14, so I assume that answer a."Produced but made available online to the public too late (published after the acceptable time frame) is the applicable answer.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The OBS methodology says that we must use the most recently published document; and if the document is not published then we must use the version of the document that has the most recently passed deadline. For the OBS 2017, this means that we should use the YER for FY 2014/15, which was produced for internal use only.

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** I searched the MoF website, and did not find the YER there. I contacted the MoF, where they informed me that a YER was produced but was not published because of the lack of a legislature to approve the document.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Both End-Year reports for FY 2014-2015 and 2015-2016 were produced and published in hard copies and sent to parliament on time due to constitutional mandates. Yet due to the political circumstances, and long transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed. Moreover, Ministry of Finance is working on publishing them, (based on what we learned from the IBP workshop in Seoul), while stating that they are preliminary versions until being passed and approved by parliament.

**Researcher response:** I would like to thank the government for their comment. And I would like to confirm their comment that for political reasons in Egypt was the main reason for not having the YER produced and published but for the public.

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** الحساب الختامي Closing Accounts

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Closing account for fiscal year 2013/2014 2013/2014 حساب ختامي الموازنة العامة للعام المالي

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2014-15

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** N/A

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** N/A

**Comments:** Researcher: Usually Egypt publish the Audit Report (AR) for internal use only and not for public. However, I knew such information because Egypt have a tradition every year, when the president of the Accountability State Authority gives a speech in the parliament discussing the outcomes of the report (AR). And for Egypt circumstances for not having a parliament in the last four years we did not have such session. Moreover, I expect to have such hearing session in the upcoming year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** Usually in Egypt the Audit report published by the Accountability State Authority and the president of the Accountability State Authority usually speak the parliament about the report. but it never goes available for the public.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** الحساب الختامي للموازنة The final account of the budget

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The Auditor Report on the Closing Accounts for FY 2014/ 2015 2014/2015 الموازنة العامة للعام المالي تقرير الجهاز المركزي للمحاسبات عن حساب ختامي الموازنة العامة للعام المالي

**Comments:** The Auditor Report on the Closing Accounts for FY 2014/ 2015 2014/2015 الموازنة العامة للعام المالي تقرير الجهاز المركزي للمحاسبات عن حساب ختامي الموازنة العامة للعام المالي

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The name of the audit report is as follows: Accountability State Authority Report للمحاسبات المركزي للجهاز Kindly find below link for the ASA website with a variety of different laws and guidelines on the adopted international standards of the supreme audit institutions and reports <https://www.asa.gov.eg/page.aspx?id=1> (<https://www.asa.gov.eg/page.aspx?id=1>)

**Researcher response:** I believe the government translation is correct "Accountability State Authority Report للمحاسبات المركزي للجهاز

**AR-8:** Is there a “citizens version” of the AR?

a. Yes

b. No

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** The official website for the Ministry of Finance (<http://www.mof.gov.eg/Arabic/Pages/Home.aspx>) (<http://www.mof.gov.eg/Arabic/Pages/Home.aspx>) Citizen budget website (<http://www.budget.gov.eg/>) (<http://www.budget.gov.eg/>) Other related websites ([http://www.mof.gov.eg/Arabic/\\_LAYOUTS/MOF/ExternalPages/page...](http://www.mof.gov.eg/Arabic/_LAYOUTS/MOF/ExternalPages/page...)

([http://www.mof.gov.eg/Arabic/\\_LAYOUTS/MOF/ExternalPages/pages\\_ar/ministry\\_sites.aspx](http://www.mof.gov.eg/Arabic/_LAYOUTS/MOF/ExternalPages/pages_ar/ministry_sites.aspx))

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The official website of the ministry of finance :<http://www.mof.gov.eg/Arabic/Pages/Home.aspx>

(<http://www.mof.gov.eg/Arabic/Pages/Home.aspx>) (AR) <http://www.mof.gov.eg/english/pages/home.aspx>

(<http://www.mof.gov.eg/english/pages/home.aspx>) (ENG) Ministry of Investment and International

Cooperation:<http://www.moic.gov.eg/Front/Minister/WelcomeMSG.aspx?SLang=...> (<http://www.moic.gov.eg/Front/Minister/WelcomeMSG.aspx?SLang=E>)

Central Bank of Egypt :<http://www.cbe.org.eg/en/Pages/default.aspx> (<http://www.cbe.org.eg/en/Pages/default.aspx>)

<http://www.cbe.org.eg/ar/Pages/default.aspx> (<http://www.cbe.org.eg/ar/Pages/default.aspx>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Additionally, the Accountability State Authority Website publish a variety of press releases, ministriel decrees, and different laws and guidelines on the adopted international standards of the supreme audit institutions and reports الجهاز المركزي للمحاسبات Kindly find below link for the ASA website <https://www.asa.gov.eg/page.aspx?id=1> (<https://www.asa.gov.eg/page.aspx?id=1>)

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** People and researchers can download all the related documents and information about the budget from this link in the ministry of finance website (<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/pages>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** All the documents in one format which is PDF. However, still multiple years can be downloaded, from this link

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/pages>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Revenues and Expenditures can be downloaded in different format (Excel) and not only PDF , For example for the first time the Enacted Budget was released in Excel Format , the first time after it was approved directly by the parliament on the 30th of June 2016 and updated after being Enacted in July 2016, kindly find below the link on Ministry of Finance website , the 5th Item under the name " 2016-2017 للصورة الإجمالية للموازنة العامة للدولة " The name of the Excel sheet in English " Full profile of 2016-2017 State Budget"

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pag>

17.aspx) Moreover, beginning November 2016 , the Full Fiscal Sector has been published in Excel Format, kindly find below the link, the excel Sheet

under the name " Fiscal Indicators" in the English version of the website: [http://www.mof.gov.eg/English/publications/MOF\\_Publications/...](http://www.mof.gov.eg/English/publications/MOF_Publications/...)

([http://www.mof.gov.eg/English/publications/MOF\\_Publications/Pages/TheFinancialMonthly-November2016.aspx](http://www.mof.gov.eg/English/publications/MOF_Publications/Pages/TheFinancialMonthly-November2016.aspx)) while the name of the Excel sheet in

Arabic is " جداول مؤشرات المالية العامة " and kindly find below the link: <http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2016.aspx>  
(<http://www.mof.gov.eg/Arabic/esdarate/Pages/Report11-2016.aspx>)

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** Not in all of them just on the Citizen budget website there are visualizations and simple data access (<http://www.budget.gov.eg/>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher but want to add a clarification that beside citizen budget document, many of infographics/visualizations are presented in EBP, and also in socio-economic development plan documents if it was made available to public within accepted time frame.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Infographics/visualizations and other similar tools (Flyers (Arabic & English)-Booklet- Interactive website / Participatory Budget – Social Dialogue (Conferences -Workshops-Meetings) are widely used to simplify data access and analysis Not only on the interactive website, yet on different platforms of social media among which the Facebook and Twitter and YouTube account of the Ministry , kindly find below all concerning links:  
<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117....>  
(<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117.151637.175985652428495/1492907590736288/?type=3&theater>)  
[https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0) ([https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0))  
<https://twitter.com/MofEgypt/status/847448113824411648> (<https://twitter.com/MofEgypt/status/847448113824411648>) Press Release about the third conference on 2016/2017 Citizen budget: " Ministry of Finance will launch tomorrow the citizens' budget for the third year 2016/2017, respectively " 2016/2017 موازنة المواطن للعام العاشر <http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** See the laws cited by the reviewers.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Budget Law no. 53 of year 1973 and its amendments: 1) Law no. 87 of year 2005 and 2) Law no. 109 of year 2008 Budget Formulation Stage - Article number 14 from budget law no. 87 of year 2005 - Article number 13 from budget law no. 109 of year 2008 - Article number 15 & 16 from budget law no. 53 of year 1973 - Article number 124 of Constitution 2014 Budget Approval Stage - Article number 124 of Constitution 2014 Budget Execution Stage - Article number 22, 25, 29 from budget law no. 53 of year 1973 – Article number 24 from budget law no. 87 of year 2005 - Article number 30 from budget law no 109 of year 2008 Budget Oversight Stage - Article number 31, 32 from budget law no. 109 of year 2008 - Article 125 of Constitution 2014. Governmental accounting Law no. 127 of year 1981 and its amendments: 1) law no. 105 of year 1992 and 2) law no. 139 of year 2006. Accountability state authority law no. 144 of year 1988 and its amendment; law no. 157 of year 1998. Tenders and auctions law no. 89 of year 1998 and its amendments: 1) law no. 5 of year 2005, and 2) law no. 148 of year 2006, and 3) 122 of year 2008, and 4) law no. 191 of year 2008, and 5) law no. 14 of year 2009.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes. there are there laws in place guiding public financial management and auditing, kindly find below all related links: 1- The Constitution part on Public accountability and auditing <https://www.asa.gov.eg/Page.aspx?id=142> (<https://www.asa.gov.eg/Page.aspx?id=142>) under the section of " الهيئات المستقلة والأجهزة الرقابية "Independent bodies and regulators" in red Blue item (Item:219) The Central Auditing Organization shall control the funds of the State and public legal persons, and other bodies as determined by law, and monitor the implementation of the State budget and independent

budgets, and review the final accounts. 219 : مادة ) In Arabic (مادة : 219 Parliament law to regulate the central authority for accountability -مراقبة تنفيذ الموازنة العامة للدولة والموازنات المستقلة، ومراجعة حساباتها الختامية. 2  
<https://www.egypt.gov.eg/arabic/laws/download/newlaws/%D9%82%82...>  
 (https://www.egypt.gov.eg/arabic/laws/download/newlaws/%D9%82%D8%A7%D9%86%D9%88%D9%86%20%D8%B1%D9%82%D9%85%20144%D9%849  
 القانون بشأن إصدار قانون الجهاز المركزي للمحاسبات قرر مجلس الشعب القانون  
 for Accountability Law decided by The People's Assembly" 3-Laws adopted by Supreme audit Institution that meet international standards of Auditing  
 and monitoring https://www.asa.gov.eg/Page.aspx?id=146 (https://www.asa.gov.eg/Page.aspx?id=146) First: Accounting and Auditing Standards  
 Government Accounting The state budget In Arabic للمحاسبة الحكومية الموازنة العامة للدولة https://www.asa.gov.eg/Page.aspx?id=146  
 (https://www.asa.gov.eg/Page.aspx?id=146) - Law No. 53 of 1973 on the general budget of the State - Law No. 109 of 2008 amending certain  
 provisions of Law No. 53 of 1973 on the general budget of the State - Law No. 72 of 2013 on the amendment of some provisions of Law No. 53 of 1973  
 on the general budget of the State - Law No. 32 of 2015 linking the State Budget for the 2015-2016 fiscal year - General visas for the state budget  
 2015-2016 - Resolution No. 565 of 2015 - on the replacement of articles (397 / paragraph 2) and (409) of the Financial Regulations for Budget and  
 Accounts - Circular No. 4 of 2016 and instructions for the preparation of the final account of the State budget for the fiscal year 2015/2016 - Preliminary  
 financial statement of the State Budget for the fiscal year 2016/2015 - Preparation of the State Budget for the fiscal year 2017/2016 Google Translate  
 for Business:Translator ToolkitWebsite TranslatorGlobal Market Finder About Google TranslateCommunityMobileAbout GooglePrivacy & TermsHelpSend  
 feedback - قانون رقم 53 لسنة 1973 بشأن الموازنة العامة للدولة - قانون رقم 109 لسنة 2008 بتعديل بعض أحكام القانون رقم 53 لسنة 1973 بشأن الموازنة العامة للدولة -  
 تعديل بعض أحكام القانون رقم 53 لسنة 1973 بشأن الموازنة العامة للدولة - قانون رقم 32 لسنة 2015 يربط الموازنة العامة للدولة للسنة المالية 2015/2016 -  
 التشريعات العامة للموازنة العامة للدولة  
 2015/2016 - قرار رقم 565 لسنة 2015 بشأن استبدال المادتين (397 / الفقرة الثانية)، و(409) من اللائحة المالية للموازنة والحسابات - منشور عام رقم 4 لسنة 2016 والتعليمات الخاصة بإعداد الحسابات  
 Decree -الختامي للموازنة العامة للدولة للسنة المالية 2015/2016 - البيان المالي التمهيدي للموازنة العامة للدولة للعام المالي 2016/2015 - منشور إعداد الموازنة العامة للدولة للعام المالي 2017/2016  
 4 By Ministry Of Finance to regulate the release of the Citizen Budget [http://www.mof.gov.eg/arabic/\\_layouts/mof/externalpages/laws...](http://www.mof.gov.eg/arabic/_layouts/mof/externalpages/laws...)  
 (http://www.mof.gov.eg/arabic/\_layouts/mof/externalpages/laws/pdf/1771.pdf) قرار وزير المالية رقم 503 لسنة 2015 بتكليف وحدة السياسات المالية الكلية بالتنسيق مع قطاع  
 " Ministry of finance decree Number 503 for the year 2015 entrusting Macro Fiscal Policy Unit in coordination with  
 the State budget sector to prepare the draft citizen budget while including all essential data for Public participation on MOF website in addition printing  
 sufficient Booklets to be distributed on different occasions"

**Researcher response:** I agree with both comments form the government and the peer reviewer. These are the laws governing and guiding public financial management and/or auditing.

**IBP comment:** Answer adjusted to A.

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

- a. Yes  
 b. No

**Answer:** b.

**Sources:** Egypt dose not have laws that gives citizens access to information or provide force the government to be transparent.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although Article 68 of the Egyptian Constitution of year 2014 stipulates that the State should respect the right to information and transparency, there is no law to date regulating this right. The provisions of the Constitution are not self-executing but need to be regulated by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Ministry of finance has issued a decree Num 503 for the year 2015 to ensure (1) access to information; (2) government transparency; or (3) citizens participation through the citizen budget as follows: 1- Decree By Ministry Of Finance to regulate the release of the Citizen Budget [http://www.mof.gov.eg/arabic/\\_layouts/mof/externalpages/laws...](http://www.mof.gov.eg/arabic/_layouts/mof/externalpages/laws...) (http://www.mof.gov.eg/arabic/\_layouts/mof/externalpages/laws/pdf/1771.pdf)  
 " Ministry of finance decree Number 503 for the year 2015 entrusting Macro Fiscal Policy Unit in coordination with the State budget sector to prepare the draft citizen budget while including all essential data for Public participation on MOF website in addition printing sufficient Booklets to be distributed on different occasions" 2- Moreover, by Constitution , it is mandatory by law to abide by international standards for public accountability and auditing <https://www.asa.gov.eg/Page.aspx?id=142> (https://www.asa.gov.eg/Page.aspx?id=142) under the section of "Independent bodies and regulators" in red Blue item (Item:219) The Central Auditing Organization shall control the funds of the State and public legal persons, and other bodies as determined by law, and monitor the implementation of the State budget and independent budgets, and review the final accounts. 219 : مادة ) In Arabic (مادة : 219 يتولى الجهاز المركزي للمحاسبات  
 الرقابة على أموال الدولة والأشخاص الاعتبارية العامة، والجهات الأخرى التي يحددها القانون، ومراقبة تنفيذ الموازنة العامة للدولة والموازنات المستقلة، ومراجعة حساباتها الختامية

**Researcher response:** Egypt does not have an access to information law. The laws that cited by the government are not laws to give citizens access to information. It is a decree which require the government to publish the citizen budget and not to give citizens access to information or government transparency and citizen participation. I believe the laws that government cited did not qualify for an A answer.

**IBP comment:** Answer B confirmed.

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



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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Financial statement meet the UN functional classification at page 103 <http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4> (<http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Starting from Page 61 in Financial Statement provide expenditures for the budget year by economic classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** From page 60 the expenditures for the budget year are economically classification <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Egyptian Budget is a line-item budget and not a program based budget or program and performance budget.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Expenditures by individual programs are presented in some parts of EBP as follows: The Executive's Budget Proposal document itself (Before Parliament Approval) Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>

(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) The following Pages: □ Pages from 89 to 91: presents investment programs distributed among different ministries, sectors, and affiliated agencies. البرامج الرئيسية لإستثمارات أهم جهات الموازنة العامة للدولة بمشروع خطة التنمية الاقتصادية والاجتماعية للسنة المالية 2016/2017

**Researcher response:** The Egyptian EBP does not present expenditures for individual programs. and the pages that the government mentioned have (89-91) have tables about expenditure by functional division (which means; salaries, subsidies, interest .. etc). I disagree with the government answer.

**IBP comment:** In OBS methodology, "program level detail" means any level of detail below an administrative unit (a Ministry). Answer D maintained.

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

a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Expenditure estimates for multi-year period are presented in EBP as follows: The Executive's Budget Proposal document itself (Before Parliament Approval) Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>

(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) The following Pages: □ Pages 55 to 57: Titled "سادساً تقديرات" "الاداء المالي على المدى المتوسط" presents core analysis for the government objectives that is planned to be achieved in the medium term by FY 19/20, including some charts illustrating main fiscal, and debt targets.

**Researcher response:** The pages that the government mentioned does not have any information about expenditure estimates for the next two budget years. and I reviewed the EBP one more time to see if there are any tables or information covering the expenditure estimates for the next two budget years but I could not find any. I disagree with the government answer. However, page 55-57 having a kind of analysis but not the expenditure estimates for two years beyond the budget year.

**IBP comment:** Answer D maintained - the EBP does not contain multi-year expenditure estimates by any expenditure classification.

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

a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.

b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

d. (0) No, multi-year estimates for programs are not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** It is only for one year  
**Comments:** Researcher: N/A

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** page 104 have the table which include the sources of tax revenue <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)  
**Comments:** Researcher: N/A

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Page 115 present the individual sources of non-tax revenue <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)  
**Comments:** Researcher: N/A

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** No Financial Statement tables did not show the revenue of two years beyond, just the years before the budget are included <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)  
**Comments:** Researcher: na

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Revenues estimates by category are presented in EBP as follows: The Executive's Budget Proposal document itself (Before Parliament Approval) Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>(http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf) The following Pages:  Page 40: a chart presenting the medium term Forecast tax revenues till FY19/20 for the tax, non-tax revenues, and grants. Chart title in Arabic (توقعات الإيرادات الضريبية وغير ضريبية والمنح على المدى المتوسط)**Researcher response:** Yes the government comment is correct, there is one graph in page 40 present the tax revenue until 2019/20.**IBP comment:** Answer updated to A, based on chart on page 40.**12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** No Financial Statement tables did not show the revenue of two years beyond, just the years before the budget are included <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)**Sources:** Section four of the financial statement provides this information page 127 <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) the amount of net new borrowing required during the budget year: Tables 21 & 22, pg 128-129 the central government's total debt burden at the end of the budget year: Table 19, pg 124 the interest payments on the outstanding debt for the budget year: Table 19, pg 128; also pg 68-70**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Table 2 at page 70 have the interest rate and table 19 at page 124 provides debt information  
<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)**

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Financial Statement provides all these information - GDP nominal and growth - interest rate - Inflation rate from page 30 to page 36  
<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Additional information related to the economic outlook, Macroeconomic forecasts of budget projections are presented in The Executive's Budget Proposal document itself (Before Parliament Approval) among which: rate of unemployment; price of oil and other commodities; Average effective tariff rate, Growth rate of world trade commodity imports in Egypt; exchange rate; average world inflation rate, Exchange rate and composition of GDP growth. Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>

□ Page from 5 to 9: Titled: "السياسة المالية والإقتصادية الأهداف الكمية" للسياسة المالية والإقتصادية الأهداف الكمية  
□ Page from 21 to 27: Titled: "أهم تطورات أداء الإقتصاد العالمى" أهم تطورات أداء الإقتصاد العالمى  
□ Page from 21 to 27: Titled: "أهم تطورات أداء الإقتصاد العالمى" أهم تطورات أداء الإقتصاد العالمى  
Presents macroeconomic forecasts upon which FY16/17 budget was prepared. □ Page from 21 to 27: Titled: "أهم تطورات أداء الإقتصاد العالمى" أهم تطورات أداء الإقتصاد العالمى  
Presents International Economic forecasts upon which FY 16/17 budget FY16/17 was prepared.

**Researcher response:** Yes, the government information is correct and the EBP have information beyond the core elements. Therefore (A) is the correct answer.

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

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: In the Financial Statement the government provides an analysis for inflation, GDP and how the government is dealing with it in the new budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** In EBP, the core information is presented to show the impact of different macroeconomic assumptions on the budget as follows: Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> □ Page 8: presents the differences between baseline (state quote), and the reform measures scenarios, and the impact of each of them on the budget deficit and debt for the medium term." عرض للمسار الأساسى والاصلاحى وتأثيره على كل من " العامة للدولة كنسبة من الناتج المحلى الاجمالى عجز الموازنة العامة للدولة والدين أجهزة الموازنة Chart title : عرض للمسار الأساسى والاصلاحى وتأثيره على كل من " العامة للدولة كنسبة من الناتج المحلى الاجمالى □ Pages from 53 to 54: presents the financial risks that might arise on the state budget in case no implementation, or the delay of the proposed reform measures. in Arabic ) ( أهم المخاطر المالية فى مشروع الموازنة العامة للعام المالى 2016/2017 )

**Researcher response:** While the EBP does contain information on financial risks to the budget it does not provide the needed data for the question, which is estimating the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.

**IBP comment:** Answer choice C maintained.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** From page 10 here are the new policies that government adopting and how it effects expenditures <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Yes, tax reform proposals took place in the financial statement from page 14 up to page 20 <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: The Economic spending having a whole part in financial statement, starts at page 61 The functional classifications is at page 97 table 23

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** EBP presents expenditure by program for at least two-thirds of, but not all, expenditures of the year preceding the Budget as follows: The Executive's Budget Proposal document itself (Before Parliament Approval) Kindly find below the link:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) □ Page 88-89: Table presents total investments allocated by program.in (<http://program.in>) Arabic "الاستثمارات ومكوناتها الرئيسية والبرامج الرئيسية" □ Page 72: Table presents subsidies allocated by social programs.in (<http://programs.in>) Arabic "الدعم والمنح والمزايا الاجتماعية"

**Researcher response:** No, the government tables and information are talking about investment and not individual programs. Here, we mean by investment buying machines, buying land, and buying buildings, etc. I disagree with the government comment.

**IBP comment:** Answer choice D maintained, as "program level detail" (i.e. a level of detail below the administrative level) is not presented for BY-1.

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Page 48 <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** There are no administrative classification in the Financial Statement, however, other classifications are in the Financial Statement with two prior years.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There are no administrative classification in the Financial Statement, however, other classifications are in the Financial Statement with two prior years. <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Look at pages 61 and 97

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Egyptian Budget is not a program based budget, it's a line item budget and executives used to declare that they will transform to program budget, but they didn't in real.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** EBP presents expenditure by program for at least two-thirds of, but not all, expenditures of the year preceding the Budget as follows: The Executive's Budget Proposal document itself (Before Parliament Approval) Kindly find below the link:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) □ Page 88-89: Table presents total investments allocated by program.in (<http://program.in>) Arabic "الاستثمارات ومكوناتها الرئيسية والبرامج الرئيسية" □ Page 72: Table presents subsidies allocated by social programs.in (<http://programs.in>) Arabic "الدعم والمنح والمزايا الاجتماعية"

**Researcher response:** No, the government tables and information are talking about investment and not individual programs. Here, we mean by investment buying machines, buying land, and buying buildings, etc. I disagree with the government answer.

**IBP comment:** Answer choice D maintained, as "program level detail" (i.e. a level of detail below the administrative level) is not presented for BY-2 and prior.

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Look at page 63 table #2

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Look at page 102 table #8 and page 104 table #9 and detailed tax page 107 table #11

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Look at page 102 table #8 and following tables

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: Look at page 102 table #8 and following tables

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: Look at page 102 table #8 and following tables

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: Look at page 102 #8 and following tables

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: Look at page 102 table #8 and following tables

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Table 20 (page 126) explain the total amount of debt, and if it's internal and external debt, However other tables shows the the interest rate over the debt. <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Beyond core info about government borrowings and its composition for the preceding year are presented in The Executive's Budget Proposal document itself (Before Parliament Approval)as follows Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) □ Pages from 68 to 70: presents Interests on Domestic and Foreign Debts, And distribution of main types of Interests FY 16/17. In Arabic " 2016/2017 موازنة العام المالي مشروع الأجنبية في مشروع موازنة العام المالي 2016/2017 القوائد المطلوب سدادها عن القروض المحلية والأجنبية في مشروع موازنة العام المالي 2016/2017 وتقوزع القوائد على أنواعها الرئيسية تقديرات سداد القروض التي يحل موعد سداد اقساطها " In Arabic " 2016/2017 موازنة العام المالي او اهلاكها بمشروع موازنة العام المالي 2016/2017 الإقتراض واصدار " In Arabic " صافى الإقتراض ومصادر التمويل " □ Page 124: Presents details for Net Borrowings, and its sources of finances FY 16/17. In Arabic " الأوراق المالية " □ Page 126: Presents Foreign, and Domestic Debt and its detailed distribution FY 16/17. In Arabic : " تطور صافى الدين العام لأجهزة الموازنة "

**Researcher response:** The Government's citation is missing an element of core information: the amount of net new borrowing required during BY-1. Answer C is correct.

**IBP comment:** Answer choice C is maintained.

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: The Financial statement gives information about since 2007 Look at page 126 table#20

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** EBP presents updated debt data for more than 2 years, actually back to 2006/2007, Which shows more than the good public financial management practice as mentioned in the researecher comment. in That case, why we don't get the higher score..? which is in this case a and Not c

**IBP comment:** Table 20 on page 126 of the 2016/17 EBP gives actual outcomes of debt figures by calendar year. The Egyptian budget year runs from July to June. This means that the most recent budget year that has full actuals for debt is 2014/15, which is BY-2. Answer changed to A.

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Financial Statement shows some (Social Security) programs that the government is running, however, those the financial statement have the policy behind such programs. the information is states from page 10 <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In EBP, Info beyond the core about the extra-Budgetary Funds are being presented in different places as follows: The Executive's Budget Proposal document itself (Before Parliament Approval) Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) □ Page 124: Presents details for Net Borrowings, and its sources of finances FY 16/17 Arabic "Net borrowing and sources of finance - Finance in issuing bonds and bonds - Loans from external sources - Borrowing from other sources - Net proceeds of privatization - Total sources of funding . In Arabic " صافى الاقتراض ومصادر التمويل- التمويل باصدار اذون وسندات- " القروض من المصادر الخارجية- الاقتراض من مصادر اخرى - صافى حصيلة الخصخصة- اجمالي مصادر التمويل □ Page 128 : Sources of funding for the state budget deficit distributed according to the Central Administration / Local governments /Public Service Authorities الإدارى وفقا للجهاز الإدارى مصادر التمويل لعجز الموازنة العامة للدولة موزعا وفقا للجهاز الإدارى □ Page 116: Presents The amount of issued domestic and foreign T-Bills in FY 16/17. In Arabic " الإقتراض واصدار الأوراق المالية □ Page 116: Presents The amount of issued domestic and foreign T-Bills in FY 16/17. In Arabic " الإقتراض واصدار الأوراق المالية

**Researcher response:** The EBP lacks a core component related to extra-budgetary funds: a statement of purpose or policy rationale for the budgetary fund.

**IBP comment:** Answer choice C is maintained.

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

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Look at page 61 and following pages. The requested information in this question covered by the financial statement in many of its tables , for example table #8 and following tables

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.  
d. (0) No, estimates of intergovernmental transfers are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: No such intergovernmental transfers in the financial statement

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Pages no. 71-86 and 112-114 present core information about intergovernmental transfers.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In the Executive's Budget Proposal document itself (Before Parliament Approval), inter-governmental transfers are being presented in different places along with a narrative discussion. as follows: Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) □ Page 83: presents National Investment Bank loans in the fiscal year 2016/2017 project distributed according to projects.in (<http://projects.in>) Arabic "2016/2017 قروض بنك الاستثمار القومي بمشروع موازنة العام المالي العلاقات البنكية للبنية للدين العام بين اجهزة الموازنة ومنها. الهيئات الاقتصادية، بنك الاستثمار القومي، للكيانات الحكومية موزعا وفقا للمشروعات □ Page 126: presents Economic Authorities, NIB, and Budget Entities intergovernmental debt.

**Researcher response:** To respond to peer reviewer: pages 71 - 86 covers the subsidy which does not relate to intergovernmental transfers; pages 112-114 covers the income of the budget which includes (tax, suze canal, public companies profit.. etc) and also does not relate to intergovernmental transfers. To respond to the government: Yes, page 83 present a table for the loans from the national investment bank to some projects that the government will implement, but this does not qualify as an intergovernmental transfer (that is, a transfer from the central government to a lower level of government).

**IBP comment:** Answer choice D maintained.

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.  
b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.  
c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.  
d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: In some parts in the financial statement (such as page 85) the information shows how much subsidy each governorate will take. However, this does not show an alternative way to the expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** In EBP, One alternative display for expenditures is being presented according to geographical distribution, which appears through the Local Government Units spending allocations among different governorates, and sub levelled as follows: Supporting Budget Document- Local Government (Enacted Budget after Parliament Approval) Kindly find below the link: The overall picture of the budget of the local administration distributed by governorates <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-201...> (the picture of the overall budget for the local administration distributed by governorates <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/Part2/M-P2-2.pdf>)

**Researcher response:** The document referenced by the government refers to the Enacted Budget. This question asks about the Executive's Budget Proposal, and thus the Enacted Budget (and its supporting documents) cannot be used to answer this question. Answer D is correct.

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.  
b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.  
d. (0) No, estimates of transfers to public corporations are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Pages no. 71-86 and 112-114 present core information about intergovernmental transfers.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** In The Executive's Budget Proposal document itself (Before Parliament Approval), estimates of transfers to public corporations are being presented as follows: Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...>

(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) - Page 132 to 135: presents government transfer to economic authorities and vice-versa. 2016/2017 موازنة العام المالي مشروع موازنة العام المالي 2016/2017 - Page 99: Presents Net Acquisitions & The contribution of the public treasury to some economic institutions that have problems in their financial structures في مساهمة الخزينة العامة في حياة الاصول المالية- مساهمة الخزينة العامة في بعض الهيئات الاقتصادية التي تعاني خلل في هيكلها التمويلية

**Researcher response:** The citation provided by the peer reviewer does not cover transfers to public corporations. The citation provided by the government provides information regarding income to the state budget from several public corporations. This question is about transfers TO public corporations, while the pages cited by the government cover transfers FROM public corporations.

**IBP comment:** Answer choice D maintained.

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.  
b. (67) Yes, the core information is presented for all quasi-fiscal activities.  
c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.  
d. (0) No, information related to quasi-fiscal activities is not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Page 53 and page 117 explain the core information quasi-fiscal activities for the current 2016-17 budget

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** I couldn't find any information related to quasi-fiscal activities within EBP or any other budget documentation.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The EBP in page 53 gives an explanation about why the government is doing its budget reforms.

**IBP comment:** Answer adjusted to D, as information related to quasi-fiscal activities is not presented in the EBP.

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

- a. (100) Yes, information beyond the core elements is presented for all financial assets.  
b. (67) Yes, the core information is presented for all financial assets.  
c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.  
d. (0) No, information related to financial assets is not presented.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Page 116 gives the core information about the financial assets that held by the government

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Page 116 of EBP ( financial statement) doesn't present assets of state but it present the cost of acquisition of financial assets but it doesn't include any listing of the assets or estimate of their value.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Page 116 the first title is "revenue from acquisition of financial assets" which have an estimate of their value and and then list how much the government will take from each financial asset. Also, page 113 have a list of the financial assets

**IBP comment:** Answer choice B maintained.

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

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: page 113 gives the needed information about the nonfinancial assets held by the government

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Page 99 of the financial statement present the core information about non financial assets not 113

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** page 113 have the needed non-financial assets and the title of page 99 is "financial assets". I disagree with the peer reviewer answer.

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments**

proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** In The Executive's Budget Proposal document itself (Before Parliament Approval) , some contingent liabilities are being presented as follows: Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>) □ Pages from 80 to 81: Titled "على ومعايش الطفلمخصصات معاش" المزاياء الإجتماعية لصناديق المعاشات الضمان الإجتماعي" Presenting allocated spending for different pension programs.

**Researcher response:** No contingent liabilities (that is, a payment that is triggered only when a contingent event occurs) is not included in the EBP. The government's citation covers pensions, which while a liability, is not a contingent liability.

**IBP comment:** Answer D maintained.

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

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: The core information about the projects is in the financial statement but not for 10 years and there are no fiscal implications and risks highlighted by the projections

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term in the Medium Term Debt Strategy MTDS ( a Supporting Budget Document) which highlights additionally the future projections for government liabilities, and its sources of finances for the medium and long term as follows: Kindly find below the link:

<http://www.mof.gov.eg/MOFGallerySource/English/Reports/month...>

(<http://www.mof.gov.eg/MOFGallerySource/English/Reports/monthly/2015/September2015/MTDS-English.pdf>)

**IBP comment:** Based on the publication date of the MTDS, it cannot be considered a supporting document to the FY 2016/17 EBP. Answer choice D is maintained.

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

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Page 112, 113 shows the estimates of the sources of grants (not by donor)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Page 113 present a short paragraph about grants in aggregated figures without naming any source of donor assistance

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The peer reviewer is right. his description is more accurate about the paragraph. Moreover, the paragraph is covering the grants without listing the names of the donors. However, the EBP says that the grants are two types "Current grants and investment grants."

**IBP comment:** Answer changed to D, as the EBP does not contain estimates of the sources of donor assistance.

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

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: Pages 105 to 112 shoes the core information about the tax expenditures

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** pages 105-112 present tax revenue not tax expenditure

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The EBP contain information about Tax revenue and not tax expenditure. The peer reviewer answer is correct.

**IBP comment:** Answer changed to D.

**46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: Page 10 of the Financial statement is covering this part by explaining the government's policy goals for the budget year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf)

**Comments:** Researcher: The government giving information about the prevues years (to show its policies through the last years) not the coming once.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** In The Executive's Budget Proposal document itself (Before Parliament Approval), different parts in the document highlight how the proposed fiscal policies are linked to the current fiscal goals, and the medium term fiscal targets to reduce the budget deficit and debt till the FY19/20 as follows: Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> □ Pages from 55 to 57: Presents estimates for the medium term till the FY19/20, and the designed polices to achieve those outcomes.in (<http://outcomes.in>) Arabic

تقديرات الاداء المالي على المدى المتوسط □ Pages: 5 to 10: Presents estimates for the medium term till the FY19/20, with a specific focus on main fiscal targets, and its projection in the medium term. in Arabic Titled: " للسياسة المالية والاقتصاديةالأهداف الكمية والإفتراضات الرئيسية "

**Researcher response:** While the EBP does contain the government's goals on both fiscal and monetary policy (such as controlling the deficit or increasing the reserves of foreign exchange), the narrative discussion is not clear and there are not estimates that show how the proposed budget is linked to the goals.

**IBP comment:** Answer choice D maintained.

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

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: There is no such data in financial statement

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: There is no such data in the financial statement

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Egypt budget is a line item budget not program or performance or result based budget

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: There are no such information in the financial statement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: From page 71 to 86 the financial statement shows the estimates policies that are intended to benefit directly the country's most impoverished populations

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf>)

**Comments:** Researcher: The only date that have been giving related to this timetable for formulating the budget was in the citizen budget (page 5) and it is related to the enacted budget not the financial statement. The information in the citizen budget shows the steps of making the enacted budget (without dates) and not the financial statement.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The ministry of finance annually release a regulation called " Budget formulation circular " that set the dead line of submitting the budget proposal of every entity within public budget. the circular is available online annually. منشور إعداد الموازنة العامة

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Budget preparation process has been published for the public awareness within the Citizen's Budget document. Meanwhile, Two important events are being carried out twice yearly, one at end of March in the occasion of the release of the Pre-Budget and the other one at end of September with the release of the Citizen Budget , and these dates are publically available through the Ministry Social Media and the Press as follows: Supporting Budget Document- Citizen's budget موازنة المواطن Kindly find below the link:

<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbud...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudget2017.pdf>) □

Page 5: Presents a simple diagram informing the public the consequent process for budget preparation until its final release. خطوات إعداد الموازنة □ A press release announcing the Citizen budget prior its issuance. <http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>

**Researcher response:** .

**IBP comment:** Answer adjusted to C for cross country consistency. The information included in the budget circular and the Citizens Budget lacks important details on the formulation of the EBP.

**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of

nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The core information is presented for the macroeconomic forecast

**Comments:** Researcher: Look at pages 7,8, and 9

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** some information related to the macroeconomic forecast is not included such as interest rate.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information beyond the core elements is presented for the macro economic forecasts in the pre-budget statement Kindly find below the link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statem...](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statem...)

([http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf)) - In page 8 of the document the first paragraph which is titled معدلات النمو والبطالة which translates into "growth rates and unemployment", the paragraph mentions that that expected rate of unemployment to fall to 11-12% during the budget year. - Also in page 7 the table titled اهم الافتراضات which translates to main assumptions it includes expectations of wheat prices in the budget year which is 227 dollars per ton and the same for Brent price which is 40 dollars per barrel. Other forecasts include average tariff rate, world trade growth, global economic growth, average global inflation rate.

**Researcher response:** The peer reviewer answer is right, Yes the PB does not have an interest rate information.

**IBP comment:** Answer B is maintained. While some core information is missing (interest rates), the PBS does include some "beyond the core" information, such as unemployment rate or price of oil forecasts.

**55:** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Pre-Budget Statement for 2016/17 published the core information is presented for the government's expenditure policies and priorities

**Comments:** Researcher: Look at pages 14-16

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The document present the core information but other information is excluded such as estimates of both expenditure and revenue

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information beyond the core elements is presented for the government's expenditure policies and priorities in the pre-budget statement, Kindly find below the link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statem...](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statem...)

([http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf)) - Page 12 there is the subtitle إعادة ترتيب اولويات الإنفاق which translates to reprioritizing public expenditures which discusses topics like better targeted expenditure policies, investing in infrastructure and controlling the wage bill. - Page 14 there is a whole discussion involving the social safety program expenditure policies تدعم نظم الحماية الاجتماعية. Which discusses health insurance, expansion in subsidized food programs and the Egyptian cash transfer program Takaful we Karama.

**Researcher response:** I agree with the peer reviewer. Total expenditures are not included in the PBS. (C) is the correct answer.

**IBP comment:** Answer adjusted to C, as a core element is missing. The information listed by the government does not qualify as a beyond the core element.

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a

discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Pre-Budget Statement for 2016/17 published core information is presented for the government's revenue policies and priorities

**Comments:** Researcher: Look at page 10

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The document present the core information but other information is excluded such as estimates of both expenditure and revenue

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information beyond the core elements is presented for the government's revenue policies and priorities in the pre-budget statement Kindly find below the link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf) - Page 13 includes revenue policies for the budget year and to better link it to economic activity "تعزيز ارتباط إيرادات الدولة بالنشاط الاقتصادي". Policies discussed are the VAT, income tax, property tax and customs tax.

([http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf)) - Page 13 includes revenue policies for the budget year and to better link it to economic activity "تعزيز ارتباط إيرادات الدولة بالنشاط الاقتصادي". Policies discussed are the VAT, income tax, property tax and customs tax.

**Researcher response:** I think the peer reviewer answer is right.

**IBP comment:** Answer adjusted to C, as the PBS is missing a core element (total revenue). The information listed by the government does not qualify as "beyond the core information."

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-Budget Statement for 2016/17 published two of the three estimates related to government borrowing and debt are presented..

**Comments:** Researcher: Look at pages 8 - 14

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The document didn't present any estimates for the core information related to debt and borrowing

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I think the peer reviewer answer is right.

**IBP comment:** Answer adjusted to D.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The Pre-Budget Statement for 2016/17 did not published multi-year expenditure estimates are presented.

**Comments:** Researcher: N/A

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** Information beyond the core elements is presented for the government's revenue policies and priorities in the pre-budget statement. Kindly find below the link: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf) - Page 13 includes revenue policies for the budget year and to better link it to economic activity "تعزيز ارتباط إيرادات الدولة بالنشاط الاقتصادي". Policies discussed are the VAT, income tax, property tax and customs tax.

**Researcher response:** I would like to confirm that there are no multi-year estimates and (b) is the right answer.

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf)

**Comments:** Researcher: the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** The Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). when we log into MOF website, we find budget files functional and economical and administrative classification as well, they are always dual classification; function classification along with economic classification in one table and same to administrative classification.

**Government Reviewer****Opinion:** Agree

**Researcher response:** The peer reviewer answer is correct.

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf> (http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf)

**Comments:** Researcher: the Enacted Budget does not display expenditure estimates by program

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.

- b. (0) No, the Enacted Budget does not present revenue estimates by category.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf> ... (<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.  
b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.  
c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.  
d. (0) No, the Enacted Budget does not present individual sources of revenue.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf> ... (<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Enacted Budget presents individual sources of revenue accounting for all revenue.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue, and this is published in details in the excel files By the name: الصورة الاجمالية للموازنة العامة للدولة " The overall picture of the state budget" in the following link:

<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pag17.aspx>)

**Researcher response:** The peer reviewer answer is right.

**IBP comment:** Answer adjusted to A based on peer and government reviewer comments.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.  
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.  
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.  
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf> ... (<http://www.mof.gov.eg/MOFGallerySource/Arabic/budget2016-2017/part1/M-P1-1.pdf>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**64:** What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbud...>

(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudget2017.pdf>) (Look at pages 3 & 4 & 15-18)

**Comments:** Researcher: The citizen budget have core information and beyond the core information. the citizen budget shows what is the process of making the budget. expenditure and revenue totals and in details, the main policy and projects and country investments , also it gave information about how citizens can follow up with MOF ([www.budget.gov.eg](http://www.budget.gov.eg) (<http://www.budget.gov.eg>)). Also, an information about the last year public investments, budget, achievements.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** According to OBS methodology the CB should be published at the same time the budget proposal is available, while in this case CB was available four months after the budget proposal was publicly available. so I considered that CB is not published.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** OBS methodology says that the CB has the same deadline as the document that it simplifies. In Egypt, the CB simplifies the EB. The EB for 2016/17 was approved on 29 June 2016, and the CB was published within three months of that approval date. The CB is publicly available.

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Online <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbud...>

(<http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudget2017.pdf>) <http://www.budget.gov.eg/Budget20162017>

(<http://www.budget.gov.eg/Budget20162017>) News website <http://www.egynews.net/1081409/%D9%85%D9%88%D8%A7%D8%B2%D9%8...>

(<http://www.egynews.net/1081409/%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%85%D9%86-%D8%AD%D9%82%D9%83-%D8%AA%D8%B9%D8%B1%D9%81-%D9%85%D9%88%D8%A7%D8%B2%D9%85%D9%86%D8%A9-%D8%A8%D9%84/>) TV interviews

and coverages <https://www.youtube.com/watch?v=po7pUf0qK0c> (<https://www.youtube.com/watch?v=po7pUf0qK0c>)

<https://www.youtube.com/watch?v=tASqoppWmEM> (<https://www.youtube.com/watch?v=tASqoppWmEM>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Link: <http://ecpps.org/index.php/en/upcoming-events/809-ecpps-coop...> (<http://ecpps.org/index.php/en/upcoming-events/809-ecpps-cooperates-with-ministry-of-finance-to-create-a-community-dialogue%20on-the-general-budget>)

**Comments:** Researcher: The executive did not established mechanisms to inform the public. However, the executive meets with the all the civil society organizations that works over the budget in Egypt before publishing the citizen budget to start a discussion with them about creating such mechanisms.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the citizen's budget; while these mechanisms are accessible they are not widely used by the public. Kindly find below the link: • Conducting Social dialogue Conference by 29th of September 2016, which included Four workshops for the aim of engaging the citizen's in the decision making process <http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-29...> (<http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-29-9-16.aspx>) <https://www.facebook.com/MOF.Egypt/photos/> (<https://www.facebook.com/MOF.Egypt/photos/>) a.588322724528117.151637.175985652428495/1493966253963755/?type=3&theater <https://www.facebook.com/MOF.Egypt/photos/> (<https://www.facebook.com/MOF.Egypt/photos/>) a.588322724528117.151637.175985652428495/1493949250632122/?type=3&theater • Conferences held in governorates and municipalities to discuss sectorial level issues (One held in Alexandria Library during November 2016, and another event soon to be held at Assuit University) <https://www.facebook.com/MOF.Egypt/photos/a.588322724528117...> (<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117.151637.175985652428495/1600263263334053/?type=3&theater>) • Social dialogue with Civil Society which held in September 2016 to discuss various issues regarding the budget plan. • Producing Questionnaire to collect citizen's feedback regarding the citizen's budget. • Social dialogue with Civil Society which held in November 2016 to discuss various issues regarding the budget plan. • Meeting with AUC Students which held in January 2016 to discuss the Public Finance Principals

**IBP comment:** Answer adjusted to B to reflect the Ministry of Finance's workshops and conferences with CSOs regarding the Citizens Budget.

**67:** Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** A citizens version of the Enacted Budget has been published. <http://www.mof.gov.eg/Arabic/Pages/Mizania%20mowten.aspx> (<http://www.mof.gov.eg/Arabic/Pages/Mizania%20mowten.aspx>) <http://www.budget.gov.eg/Budget20162017> (<http://www.budget.gov.eg/Budget20162017>)

**Comments:** Researcher: Only one citizen budget have been published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Although a citizen budget was published to explain the Budget execution, yet seniors in the Ministry of Finance made interviews including a number of simplified videos to engage the public and explain the budget process and formulation, kindly find the link below <https://www.youtube.com/watch?v=cXUF5Nx-C-xA> (<https://www.youtube.com/watch?v=cXUF5Nx-C-xA>) <https://www.youtube.com/watch?v=po7pUf0qK0c> (<https://www.youtube.com/watch?v=po7pUf0qK0c>) <https://www.youtube.com/watch?v=6hdJGHVWePs> (<https://www.youtube.com/watch?v=6hdJGHVWePs>) [https://www.youtube.com/watch?v=Nan3GgG\\_opQ](https://www.youtube.com/watch?v=Nan3GgG_opQ) ([https://www.youtube.com/watch?v=Nan3GgG\\_opQ](https://www.youtube.com/watch?v=Nan3GgG_opQ)) This video comes as a part of the transparency initiative in cooperation with the Egyptian Center for Public Policy studies

**IBP comment:** Answer C maintained. The videos cited by the Government, while informative, do not qualify as a "citizens version of a budget document."

**68:** Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)

**Comments:** Researcher: functional classification and economic classification are included in the in year report

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The IYR present actual expenditure by economic classification only

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I agree with the peer reviewer.

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>)

**Comments:** Researcher: The IYRs reports does not provide expenditures for individual programs below the administrative level

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx> (<http://www.mof.gov.eg/Arabic/esdarate/Pages/reports.aspx>) November report (<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/...>

(<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/11/allparts.pdf>)

**Comments:** Researcher: Looking at IYR report for November 2016/2017 page 25 we will see table #10 which gives us the needed comparison between the actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** November report (<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/11/allparts.pdf>))

**Comments:** Researcher: Looking at IYR report for November 2016/2017 page 25 we will see table #10 which gives us the needed comparison between the actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** November report (<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/11/allparts.pdf>))

**Comments:** Researcher: Looking at IYR report for November 2016/2017 page 25 we will see table #10 which gives us the needed comparison between the actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** November report (<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/11/allparts.pdf>))

**Comments:** Researcher: Looking at IYR report for November 2016/2017 page 25 we will see table #10 which gives us the needed comparison between the actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.

- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** November report (<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/11/allparts.pdf>)

**Comments:** Researcher: Looking at IYR report for November 2016/2017 (as example) section 5 from page 35 provide the needed information about the debt in Egypt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** November report (<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/Reportes/2016/11/allparts.pdf>)

**Comments:** Researcher: Looking at IYR report for November 2016/2017 (as example) section 5 from page 35 provide the needed information about the debt in Egypt. Also, the IYR provides information about the debt service (page 40).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pa17.aspx>)

**Comments:** Researcher: the mid-year report is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The MYR is not published

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered D.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pa17.aspx>)

**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The MYR is not published

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered D.

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pa17.aspx>)

**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The MYR is not published

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered D.

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pa17.aspx>)

**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The MYR is not published

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered D.

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%...>

(<http://www.mof.gov.eg/Arabic/%D8%B9%D9%86%D8%A7%D9%88%D9%8A%D9%86%20%D8%B1%D8%A6%D9%8A%D8%B3%D9%8A%D9%87/PE/Pa17.aspx>)

**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The MYR is not published

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered D.

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The MYR is not published

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered B.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.  
**Sources:** N/A  
**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** e.  
**Comments:** The MYR is not published

**Government Reviewer**  
**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered D.

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

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.  
**Sources:** N/A  
**Comments:** Researcher: The MYR is not released to the public

**Peer Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** e.  
**Comments:** The MYR is not published

**Government Reviewer**  
**Opinion:** Agree

**Researcher response:** Because the MYR is not publicly available, this question must be answered D.

**84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.  
**Sources:** N/A  
**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** The YER is not published within acceptable time frame**Government Reviewer****Opinion:** Agree with Comments

**Comments:** Yes, the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.**85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** N/A**Comments:** Researcher: The YER is not released to the public**Peer Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** The YER is not published within acceptable time frame**Government Reviewer****Opinion:** Agree with Comments

**Comments:** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** N/A**Comments:** Researcher: The YER is not released to the public**Peer Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** The YER is not published within acceptable time frame**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The YER is not published within acceptable time frame

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, the Year-End Report presents revenue estimates by category. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below

the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered B.

### 89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Yes, the Year-End Report presents individual sources of revenue accounting for all revenue. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...>  
(<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and

working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

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

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament

discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The YER is not published within acceptable time frame

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** Because the YER is not publicly available, this question must be answered D.

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: The YER is not released to the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, a financial statement is part of the Year-End Report or is released as a separate report. Although the year end reports for both 2014-2015 and 2015-2016 was not published on the MoF website yet, it was released in hard copies format to the parliament due to constitutional mandates on due dates long before December 2016 . As such, and due to the political circumstances and transitional period, in addition to the delay in parliament discussions in specialized sub-committees, both 2014-2015 and 2015-2016 were delayed, yet based on what we learned from the IBP workshop in Seoul, we are working on publishing them while stating that they are preliminary versions until being passed and approved by parliament. Moreover it worthy to mention that the MoF published a draft copy of 14/15 and working on releasing 15/16 year end reports as soon as it gets approved by the parliament. Kindly find below the link for 2014-2015 end year report <http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccount...> (<http://www.mof.gov.eg/MOFGallerySource/Arabic/closingaccounts14-15.pdf>)

**Researcher response:** No financial statement was made publicly available.

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The Audit report does not released to the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The SAI has conducted all three types of audits (compliance, financial, or performance). It conducted all three types of audits (compliance, financial, or performance) , yet it did not make them available to the public. Although the audit report is not publically available yet it is published for internal use and released to parliament members in hard copies

**Researcher response:** As the SAI did not make any of the audit reports it compiles publicly available, this question must be answered D.

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The Audit report does not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The Audit report is not released to the public

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** All expenditures within the SAI's mandate have been audited. Although the audit report is not publically available yet it is published for internal use and released to parliament members in hard copies

**Researcher response:** Because the AR is not publicly available, this question must be answered D.

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The Audit report does not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The Audit report is not released to the public

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** All extra-budgetary funds within the SAI's mandate have been audited. Although the audit report is not publically available yet it is published for internal use and released to parliament members in hard copies

**Researcher response:** Because the AR is not publicly available, this question must be answered D.

**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: The Audit report does not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Audit report is not released to the public

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content. Although the audit report is not publically available yet it is published for internal use and released to parliament members in hard copies

**Researcher response:** Because the AR is not publicly available, this question must be answered B.

**101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The Audit report does not released to the public

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The Audit report is not released to the public

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes, the executive reports publicly on what steps it has taken to address audit findings. Although the audit report is not publically available yet it is published for internal use and released to parliament members in hard copies

**Researcher response:** The executive does not publicly report on audit findings.

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

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.



**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Yes, the IFI publishes its own macroeconomic or fiscal forecast, among which: <http://eces.org.eg/Publication.aspx?Id=594&Type=21> (<http://eces.org.eg/Publication.aspx?Id=594&Type=21>) REFORM BULLETIN: In light of Egypt's ongoing reform momentum and the high frequency legislative activity, the Reform Bulletin (an occasional bulletin) provides an overview of recent economic reform measures, and newly issued and pending acts of economic and financial legislation. Macroeconomic Reforms and Resilience: International Experience and Egypt Specifics <http://eces.org.eg/Publication.aspx?Id=320&Type=5> (<http://eces.org.eg/Publication.aspx?Id=320&Type=5>) the Business Barometer which reports the results of a stratified sample of 130 public and private firms. The survey covers their assessment of economic growth and the results of their operations over the second quarter (October-December) of FY 2016/2017. It also summarizes their expectations for overall future economic performance as well as their own activities for the third quarter (January-March) of FY 2016/2017. <http://eces.org.eg/Publication.aspx?Id=617&Type=2> (<http://eces.org.eg/Publication.aspx?Id=617&Type=2>)

**Researcher response:** The ECES does not qualify as an IFI. Egypt does not have an IFI, and so this question must be answered D.

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** There's not any IFI in the case of Egypt

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** OBS methodology states that if a body does not exist, then it should be answered D.

**107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget, kindly find below press releases of different occasions in parliament discussions: 10 اليوم.. الجلسة العامة للبرلمان تناقش مشروع الموازنة العامة و 10 طلبات Today, the plenary session of the parliament discusses the draft general budget, 10 reports of committees and 4 applications

<http://www.parlmany.com/News/8/98182/%D8%A7%D9%84%D9%8A%D9%88%D9%85-%D8%A7%D9%84%D8%AC%D9%84%D8%B3%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-%D9%84%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%85%D8%B4%D8%B1%D9%88%D8%B9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-%D9%8810-%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1> Parliament member : Minister of Finance informed us to allocate 4 billion pounds for the special allowance

<http://www.youm7.com/story/2017/4/26/%D9%86%D8%A7%D8%A6%D8%A8%D8%A9-%D8%A8%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A3%D8%A8%D9%84%D8%BA%D9%86%D8%A7-%D8%A8%D8%AA%D8%AE%D8%B5%D9%8A%D8%B5-4-%D9%85%D9%84%D9%8A%D8%A7%D8%B1%D8%A7%D8%AA-%D8%AC%D9%86%D9%8A%D9%87-%D9%84%D9%84%D8%B9%D9%84%D8%A7%D9%88%D8%A9/3205381> Economic committee in

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

<http://www.youm7.com/story/2017/4/26/%D9%86%D8%A7%D8%A6%D8%A8%D8%A9-%D8%A8%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%88%D8%B2%D9%8A%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%A3%D8%A8%D9%84%D8%BA%D9%86%D8%A7-%D8%A8%D8%AA%D8%AE%D8%B5%D9%8A%D8%B5-4-%D9%85%D9%84%D9%8A%D8%A7%D8%B1%D8%A7%D8%AA-%D8%AC%D9%86%D9%8A%D9%87-%D9%84%D9%84%D8%B9%D9%84%D8%A7%D9%88%D8%A9/3205381> (Economic committee in

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

Parliament discusses the IMF loan Sunday with the presence of finance and the central bank: MP Amr Gabab, Chairman of the Economic Affairs

Committee of the House of Representatives, on the date of discussion of the loan agreement of the International Monetary Fund, pointing out that the Committee will start the discussion by meeting next Sunday in conjunction with the Office of the Committee of the plan and budget headed by Dr. Hussein Issa

كشف النائب عمرو غلاب، ورئيس لجنة الشؤون الاقتصادية بمجلس النواب، عن موعد مناقشة اتفاقية قرض صندوق النقد الدولي، لافتا إلى أن اللجنة ستبدأ المناقشة باجتماعها الأحد المقبل بالاشتراك مع مكتب لجنة

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B...>

<http://www.youm7.com/story/2017/3/21/%D8%A7%D9%82%D8%AA%D8%B5%D8%A7%D8%AF%D9%8A%D8%A9-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D8%AA%D9%86%D8%A7%D9%82%D8%B4-%D9%82%D8%B1%D8%B6-%D8%B5%D9%86%D8%AF%D9%88%D9%82-%D8%A7%D9%84%D9%86%D9%82%D8%AF-%D8%A7%D9%84%D8%A3%D8%AD%D8%AF-%D8%A8%D8%AD%D8%B6%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%88%D8%A7%D9%84%D8%A8%D9%86%D9%83/3154318>

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Media Coverage <https://goo.gl/qpp0ZV> (<https://goo.gl/qpp0ZV>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** According to the Parliament statute (Section 6) article's (From 144 - 154) Link: <https://goo.gl/BLKRHM> (<https://goo.gl/BLKRHM>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Article 124 of Egyptian constitution stated that the Council of representative may amend the expenditures contained in the budget proposal, If the amendment results in an increase in expenses, the Council shall agree with the government to arrange a source of income to finance the required increase.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I think the peer reviewer is not correct. the Parliament statute gave the parliament the right to amend the budget. However, the constitution set the general rule which implemented by laws and statute.

**IBP comment:** Answer changed to B for cross-country comparability. The Parliament statute gives the Parliament the power to amend the EBP, with some limitations.

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Media announcement that the parliament approved the budget without amending it <https://goo.gl/88p2Re> (<https://goo.gl/88p2Re>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree



**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted, kindly find below related press release highlighting the economic specialized committee recommendations الموازنة العامة تصل البرلمان.. وانقسامات حول العجز والدين العام The budget reaches parliament ... and divisions about the deficit and public debt

<http://elbadil.com/2017/03/%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8...>

(<http://elbadil.com/2017/03/%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-%D8%AA%D8%B5%D9%84-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%88%D8%A7%D9%86%D9%82%D8%B3%D8%A7%D9%85/>)

**Researcher response:** While committees do examine the EBP, they do not publish any reports with findings and recommendations.

**IBP comment:** Answer choice C maintained.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations. kindly find below some related links Monday .. «MPs» discusses the final account of the public budget يناقش الإثنى... «النواب» الإثنى... الحساب الختامي للموازنة العامة <http://www.shorouknews.com/news/view.aspx?cdate=09032017&id=...> (<http://www.shorouknews.com/news/view.aspx?cdate=09032017&id=196dae3-e8b5-4252-b81e-c3da94f2ee02>)

**Researcher response:** The Government's link refers to the Year-End Report, not In-Year Reports. Answer choice D is correct.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** According to Article 24 (pg 6) of the budget law the Executive Branch cannot shift money until the approval of Ministry of Finance (MOF) and the Legislative branch. unless the legislative branch delegate its power to MOF. Link for the law <https://goo.gl/yFGf7c> (<https://goo.gl/yFGf7c>)

**Comments:** Researcher: N/A

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** According to Article 24 (pg 6) of the budget law the Executive Branch cannot spend excess revenues money until the approval of Ministry of Finance (MOF) and the Legislative branch. unless the legislative branch delegate its power to MOF. Link for the law <https://goo.gl/yFGf7c> (<https://goo.gl/yFGf7c>)

**Comments:** Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The executive regulation on spending <https://goo.gl/EMxqjO> (<https://goo.gl/EMxqjO>)

**Comments:** Researcher: After reviewing the legal and administrative framework that govern budget process in Egypt i found no law or regulation requiring the executive to obtain approval from the legislature prior reducing spending below enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

**Suggested answer:** a.

**Comments:** The executive is required by constitution to obtain approval from the legislature prior to any change from section to other sections, or reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice. kindly find below item nub 1324 from constitution : <http://dostour.eg/2013/topics/regime/parliament-125-4/> (<http://dostour.eg/2013/topics/regime/parliament-125-4/>) تشمل الموازنة العامة للدولة كافة إيراداتها ومصروفاتها دون استثناء، ويُعرض مشروعها على مجلس النواب قبل تسعين يوماً على الأقل من بدء السنة المالية، ولا تكون نافذة إلا بموافقة عليها، ويتم التصويت عليه باباً بآباً. ويجوز للمجلس أن يعدل النفقات الواردة في مشروع الموازنة، عدا التي ترد تنفيذاً لالتزام محدد على الدولة. وإذا ترتب على التعديل زيادة في إجمالي النفقات، وجب أن يتفق المجلس مع الحكومة على تدبير مصادر للإيرادات تحقق إعادة التوازن بينهما، وتصدر الموازنة بقانون يجوز أن يتضمن تعديلاً في قانون قائم بالقدر اللازم لتحقيق هذا التوازن. وفي جميع الأحوال، لا يجوز أن يتضمن قانون الموازنة أي نص يكون من شأنه تحميل المواطنين أعباء جديدة. ويحدد القانون السنة المالية، وطريقة إعداد الموازنة العامة، وأحكام موازنات المؤسسات والهيئات العامة وحساباتها. وتجب موافقة المجلس على نقل أي مبلغ من باب إلى آخر من أبواب الموازنة العامة، وعلى كل مصروف غير وارد بها، أو زائد على تقديراتها، وتصدر الموافقة بقانون. The general budget of the State shall include all its revenues and expenses without exception, and shall submit its draft to the House of Representatives at least ninety days before the beginning of the fiscal year, and shall not be effective without its approval. The Council may adjust the expenditures included in the draft budget, except those received in implementation of a specific obligation on the State. If the amendment results in an increase in the total expenditure, the Council must agree with the Government on the establishment of sources of revenue to achieve a rebalancing between them, and issue the budget by a law that may include an amendment to an existing law to the extent necessary

to achieve this balance. The Council must approve the transfer of any amount from one section to another of the sections of the general budget, and any unspent expenses, or excessive estimates, and the approval of the law

**Researcher response:** I disagree with the government's comment. The link provided does not provide evidence that the executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels.

**IBP comment:** Answer choice D maintained.

### 118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** For Egypt's circumstances, Egypt does not have a parliament for the last four years. However, the tradition in Egypt that Supreme Audit Institution used to visit the parliament and discuss the content of its report in a public session.

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The Audit report is not made available to the public at any time

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Per OBS methodology, a D answer is correct.

### 119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** According to Egyptian Constitution, Article 216. The SAI only appointed by the executive and should be approved by the legislature. Link to the Constitution [http://egelections-2011.appspot.com/Dostour/Dostour\\_update2013.pdf](http://egelections-2011.appspot.com/Dostour/Dostour_update2013.pdf) ([http://egelections-2011.appspot.com/Dostour/Dostour\\_update2013.pdf](http://egelections-2011.appspot.com/Dostour/Dostour_update2013.pdf))

**Comments:** Researcher: The current head of the SAI was nominated by the President and approved by the Parliament on 12 July 2016. See: <http://www.youm7.com/story/2016/6/12/%D8%A8%D8%A7%D9%84%D8%B1-%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%8A%D9%88%D8%A7%D9%81%D9%82-%D8%B9%D9%84%D9%89-%D8%AA%D8%B9%D9%8A%D9%8A%D9%86-%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D8%B4%D8%A7%D8%B1-%D9%87%D8%B4%D8%A7%D9%85-%D8%A8%D8%AF%D9%88%D9%89-%D8%B1%D8%A6%D9%8A%D8%B3%D8%A7-%D9%84%D9%84%D8%AC%D9%87%D8%A7%D8%B2/2758495>) and

<http://mobileparlmany.youm7.com/News/4/92845/%D8%A7%D9%84%D8%A8%D8%B1%D9%84%D9%85%D8%A7%D9%86-%D9%8A%D9%88%D8%A7%D9%81%D9%82-%D8%B9%D9%84%D9%89-%D8%AA%D8%B9%D9%8A%D9%8A%D9%86-%D8%A7%D9%84%D9%85%D8%B3%D8%AA%D8%B4%D8%A7%D8%B1-%D9%87%D8%B4%D8%A7%D9%85-%D8%A8%D8%AF%D9%88%D9%89-%D8%B1%D8%A6%D9%8A%D8%B3%D9%8B%D8%A7-%D9%84%D9%84%D8%AC%D9%87%D8%A7%D8%B2-%D8%A7%D9%84%D9%85%D8%B1%D9%83%D8%B2%D9%89>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** .

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** According to article 216 the legislature branch must approve before removing the head of SAI. However, this current president amend the law to have the power to remove the head of SAI in July 2015, and the head of the SAI was unilaterally removed by the President in March 2016. Article on amending the law: <http://al-akhbar.com/node/237745> (<http://al-akhbar.com/node/237745>) Article on removing the head of SAI: <https://goo.gl/bGb0wI> (<https://goo.gl/bGb0wI>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** According to the Egyptian Constitution the SAI is one of the independent institution that is independent in its budget and management (Article 215 -221), and while the state budget is approved by the legislative body that give the parliament the authority to approve the SAI budget. <http://asa.gov.eg/Page.aspx?id=142> (<http://asa.gov.eg/Page.aspx?id=142>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The SAI is not an independent institution, it's affiliated to the president of state, the executives determine the budget of SAI in an aggregated figure, and SAI is free to allocate it within its lower levels.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The peer reviewer did not cite any laws or regulations that support his view. I disagree with his answer.

**IBP comment:** Answer choice C maintained based on the evidence provided.

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** According to Article 3 from the SAI law the SAI have the legal rights to review and audit 7 types of institutions: 1- Public Administrative body 2- Public companies and its associations 3- Companies that have public investments 4- Unions and Syndicats 5- Political parties, Public media and

Political parties media outlets. 6- Other institutions whose its laws provide permission SAI to audit 7- Any other institutions that receive subsidy from the government Link: <https://goo.gl/2Cqh4> (<https://goo.gl/2Cqh4>) (Article 3, page 2)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** According to article 217 SAI made the reports and give it to the parliament, President and prime minister. no legal authority in the Constitution nor the laws that established SAI giving rights to any other institutions (Including the independent ones) to review SAI reports Link: <http://asa.gov.eg/Page.aspx?id=142> (<http://asa.gov.eg/Page.aspx?id=142>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The last time someone speak from SAI was its last head when he announce the cost of corruption in Egypt in 2015 . And as a result of his announcement he removed from his passion and now under investigation. Link <http://www.elwatannews.com/news/details/1226724> (<http://www.elwatannews.com/news/details/1226724>)

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget, among which interactive website /Participatory Budget – Social Dialogue (Conferences and open dialogue regularly sessions-Workshops-Meetings- hearing sessions to NGO) are widely used to engage the public and simplify data access and analysis Not only on the interactive website, yet on different platforms of social media among which the Facebook and Twitter and YouTube account of the Ministry , kindly find below all concerning links: <https://www.facebook.com/MOF.Egypt/photos/a.588322724528117...>

(<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117.151637.175985652428495/1492907590736288/?type=3&theater>)

([https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0) ([https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0)))

(<https://twitter.com/MofEgypt/status/847448113824411648> (<https://twitter.com/MofEgypt/status/847448113824411648>)) Press Release about the third conference on 2016/2017 Citizen budget: " Ministry of Finance will launch tomorrow the citizens' budget for the third year 2016/2017, respectively" 2016/2017 الموازنة للمواطن للعام المالي <http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B...>

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

**IBP comment:** Based on further discussion with the researcher, this answer has been adjusted to C. The Ministry of Finance holds workshops with civil society groups regarding budget formulation. See: <https://goo.gl/7N9zeo> (<https://goo.gl/7N9zeo>). As noted in the Government's comment in question 131, the "community dialogue" was invitation only, hence qualifying it for a C answer.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget. This is being done regularly through open participation mechanisms in which members of the public and government officials exchange views on budget implementation. Presented in the interactive website to get citizens' feedback in preparing the budget and monitor the fiscal performance of the state, in addition to Facebook, twitter, and the Ministry Blog

<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117...>

(<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117.151637.175985652428495/1492907590736288/?type=3&theater>)

([https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0) ([https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0)))

(<https://twitter.com/MofEgypt/status/847448113824411648> (<https://twitter.com/MofEgypt/status/847448113824411648>)) Ministry of Finance will

launch tomorrow the citizens' budget for the third year 2016/2017, respectively" 2016/2017 الموازنة للمواطن للعام المالي <http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B...>

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

(



**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation presented in the interactive website to get citizens' feedback in preparing the budget and monitor the fiscal performance of the state, in addition to Facebook, twitter, and the Ministry Blog <https://www.facebook.com/MOF.Egypt/photos/a.588322724528117.151637.175985652428495/1492907590736288/?type=3&theater>

(<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117.151637.175985652428495/1492907590736288/?type=3&theater>)

[https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0) ([https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0))

<https://twitter.com/MofEgypt/status/847448113824411648> (<https://twitter.com/MofEgypt/status/847448113824411648>) - Holding specialized conferences on a regular basis with the civil society. The meetings engage the public in specific topics such as health and educational services. o Social dialogue with Civil Society to discuss various issues regarding the budget plan. o Producing Questionnaire to collect citizen's feedback regarding the citizen's budget. o Conferences held in governorates and municipalities to discuss sectorial level issues o Conducting Social dialogue Conference, which included Four workshops for the aim of engaging the citizen's in the decision making process. Ministry of Finance will launch tomorrow the citizens' budget for the third year 2016/2017, respectively" 2016/2017 وزارة المالية تطلق غدًا مؤتمر موازنة المواطن للعام المالي 2016/2017

<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B...>

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

Also, business organizations monitor& provide their input on the figures of the annual budget and on the monthly Bulletin.

**IBP comment:** Answer choice D maintained, based on further discussions with the researcher. Egypt's Ministry of Finance does not have participatory mechanisms that engage the public on budget implementation.

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget. Presented in the Social dialogue with Civil Society to discuss various issues regarding the budget plan. President of the General Budget Sector has already met with the President of the National Council of Disabled and some representatives of civil society to challenge the disability to identify their requests and the preparation of programs and their cost has been agreed that the Council to provide us with: The educational integration program, which was prepared by the Council and the technical affairs of the Ministry of Education, "Integrating the Challenge of Disability into Government Schools". The program of early intervention is under way and the study is being completed with the Department of Disability Challenge at the Ministry of Health. "The discovery of disability from birth to five years and the attempt to treat and care for them. Moreover, This is being done regularly through open participation mechanisms in which members of the public and government officials exchange views on budget implementation. Presented in the interactive website to get citizens' feedback in preparing the budget and monitor the fiscal performance of the state, in addition to Facebook, twitter, and the Ministry Blog <https://www.facebook.com/MOF.Egypt/photos/a.588322724528117...>

(<https://www.facebook.com/MOF.Egypt/photos/a.588322724528117.151637.175985652428495/1492907590736288/?type=3&theater>)

[https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0) ([https://www.youtube.com/watch?v=H7IZhI\\_SeR0](https://www.youtube.com/watch?v=H7IZhI_SeR0))

<https://twitter.com/MofEgypt/status/847448113824411648> (<https://twitter.com/MofEgypt/status/847448113824411648>) Also, social dialogue conferences are being held twice yearly on the occasions of the issuance of Pre-Budget by end of March and the citizens budget by end of September , kindly find link regarding Ministry of Finance will launch tomorrow the citizens' budget for the third year 2016/2017, respectively" 2016/2017 وزارة المالية تطلق غدًا مؤتمر موازنة المواطن للعام المالي 2016/2017 <http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B...>

(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)

also kindly find below some related links regarding the data shared about

social programs targeting vulnerable and under-represented parts of the population: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> -Page from 72 to 86: Titled: " الدعم والمنح والمزايا الإجتماعية " presents Social spending policies in budget for the FY 16/17 in a detailed manner. o Also check another link for the Citizen's budget (Enacted Budget FY 16/17) Pages from (21 to 24) as follows: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudget2017.pdf> o Also check another link for the Citizen's budget Flyer for FY16/17 (Enacted Budget) as follows: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudgetpaper2016-2017.pdf> o Also check another link for the Pre-budget FY 16/17 Pages from (14 to 15) as follows: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget. In addition, there is an interactive questionnaire website that enables the public to input their feedbacks and an output data is presented in the form of charts, and analysis. Kindly find below the link: <https://goo.gl/forms/Pps1oTwD9EYv88N43> (<https://goo.gl/forms/Pps1oTwD9EYv88N43>)

**IBP comment:** Answer choice B maintained, based on further discussions with the researcher. Egypt's Ministry of Finance does not have participatory mechanisms that engage the public on budget implementation.

### 130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics  
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The executive's engagements with citizens cover all six topics. Presented in the Executive Budget Proposal (Before Parliament Approval of Enacted Budget). Kindly find below the link: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/Financial-Statement2016-2017.pdf> □ Page from 5 to 9: Titled: " للسياسة المالية والإقتصادية الأهداف الكمية " presents macroeconomic forecasts upon which FY16/17 budget was prepared. □ Page from 39 to 45: Titled: " الإيرادات العامة (ضريبية وغير ضريبية) " presents revenue forecasts, policies and administration. □ Page from 72 to 86: Titled: " الدعم والمنح والمزايا الإجتماعية " presents Social spending policies in budget for the FY 16/17 in a detailed manner. o Also check another link for the Citizen's budget (Enacted Budget FY 16/17) Pages from (21 to 24) as follows: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudget2017.pdf> o Also check another link for the Citizen's budget Flyer for FY16/17 (Enacted Budget) as follows: <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudgetpaper2016-2017.pdf> o Also check another link for the Pre-budget FY 16/17 Pages from (14 to 15) as follows: [http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The\\_statement\\_of\\_the\\_preliminary\\_budget16-17.pdf](http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/The_statement_of_the_preliminary_budget16-17.pdf) □ Page from 6 to 8: Titled: " تحقيق الإستقرار " presents Public Investment Projects. o **شراء الأصول غير المالية الإستثمارات** : <http://www.mof.gov.eg/MOFGallerySource/Arabic/PDF/citizenbudgetpaper2016-2017.pdf> □ Page from 89 to 91: Titled: " 2016/2017 خطة التنمية الاقتصادية والإجتماعية للسنة المالية " البرامج الرئيسية لإستثمارات أهم الجهات بمشروع

**IBP comment:** Answer choice D maintained, based on further discussions with the researcher. Egypt's Ministry of Finance does not have participatory mechanisms that engage the public on budget implementation.

### 131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.  
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).  
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (Please comment).

**Answer:** c. (33)

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases. Presented in formal mail which includes the Agenda that contains purpose, scope, and process and timeline to civil society, NGOs, academics, .... Social dialogue before the policy implementation phase with Civil Society to discuss various issues regarding the budget plan... Also the press release which is published in a number of news paper outlets has a comprehensive plan on what the upcoming events will discuss either social dialogues or events that are done periodically, to discuss published documents with feedback received from attendees during and after the events. Kindly find below the link: Ministry of Finance will launch tomorrow the citizens' budget for the third year 2016/2017, respectively" وزارة المالية تطلق غدًا مؤتمر موازنة المواطن للعلم " <http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B...>  
(<http://www.youm7.com/story/2016/9/28/%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D8%AA%D8%B7%D9%84%D9%82-%D8%BA%D8%AF%D9%8B%D8%A7-%D9%85%D8%A4%D8%AA%D9%85%D8%B1-%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B7%D9%86-%D9%84%D9%84%D8%B9%D8%A7%D9%85-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%89-2016/2900704>)  
الإعلان في عدد من الجرائد عن مشاركة المواطنين والمجتمع المدني في صياغة السياسات الاقتصادية ( <http://www.elwatannews.com/news/details/> (<http://www.elwatannews.com/news/details/>) <http://www.ecpps.org/index.php/ar/component/tags/tag> (<http://www.ecpps.org/index.php/ar/component/tags/tag>) <http://www.albawabhnews.com/2209537> (<http://www.albawabhnews.com/2209537>)

**IBP comment:** Answer adjusted to C, based on further discussions with researcher. The government provides information in a timely manner to engage the public during the budget formulation phase, but the researcher could find no evidence to conclude that the information was comprehensive (see Q125).

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.  
b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.  
c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget. Presented in the Social dialogue with Civil Society to discuss various issues regarding the budget plan. President of the General Budget Sector has already met with the President of the National Council of Disabled and some representatives of civil society to

challenge the disability to identify their requests and the preparation of programs and their cost has been agreed that the Council to provide us with: The educational integration program, which was prepared by the Council and the technical affairs of the Ministry of Education, "Integrating the Challenge of Disability into Government Schools". The program of early intervention is under way and the study is being completed with the Department of Disability Challenge at the Ministry of Health. "The discovery of disability from birth to five years and the attempt to treat and care for them. This report was issued for internal use within the ministry of finance, and it is intended for the following years to be published at MOF website.

**IBP comment:** As noted by the government reviewer, the written record developed from the mechanisms used in Q125 is used for internal purposes only. Answer choice D maintained.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget. Kindly find below the link: <https://goo.gl/forms/Pps1oTwD9EYv88N43> (<https://goo.gl/forms/Pps1oTwD9EYv88N43>) <http://www.mof.gov.eg/english/pages/home.aspx> (<http://www.mof.gov.eg/english/pages/home.aspx>)

**IBP comment:** Answer choice D maintained, based on further discussions with the researcher. Egypt's Ministry of Finance does not have participatory mechanisms that engage the public on budget implementation.

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public. The Budget preparation process has been published for the public awareness within the Executive's Budget Proposal document which published in May each year, and before its issuance there is press release presented by the Minister. Kindly find below the link: <http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-21...> (<http://www.mof.gov.eg/Arabic/MOFNews/Media/Pages/releas-a-21-5-16.aspx>)

**IBP comment:** Answer choice B maintained based on further discussions with the researcher. The link provided by the government refers to the budget speech, not a publicly available timetable for formulating the EBP.

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, two line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget. Ministry of Planning & Ministry of Finance Kindly find below the link: <https://goo.gl/forms/Pps1oTwD9EYv88N43> (https://goo.gl/forms/Pps1oTwD9EYv88N43) Meanwhile: the Ministry of Planning presents communication mechanism with citizens. Kindly find below the link: <http://mpmar.gov.eg/internal/index/investment-plan> (<http://mpmar.gov.eg/internal/index/investment-plan>)

**IBP comment:** Answer choice D maintained based on further discussion with the researcher. The links provided by the government reviewer do not qualify as participatory mechanisms used by line ministry to engage the public on the budget.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, public hearings are held, and numbers of the public/ CSOs testify Kindly find below the link: <http://www.ecpps.org/index.php/ar/%D8%B9%D8%B1%D8%B6-%D8%A7%...> ([http://www.ecpps.org/index.php/ar/%D8%B9%D8%B1%D8%B6-%D8%A7%... \(http://www.ecpps.org/index.php/ar/%D8%B9%D8%B1%D8%B6-%D8%A7%EF%BB%B7%D8%AD%D8%AF%D8%A7%D8%AB-%D8%A7%D9%84%D9%82%D8%A7%D8%AF%D9%85%D8%A9/808-%D8%A7%D9%84%D9%85%D8%B1%D9%83%D8%B2-%D8%A7%D9%84%D9%85%D8%B5%D8%B1%D9%8A-%D9%8A%D8%AA%D8%B9%D8%A7%D9%88%D9%86-%D9%85%D8%B9-%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%81%D9%8A-%D8%AD%D9%88%D8%A7%D8%B1-%D9%85%D8%AC%D8%AA%D9%85%D8%B9%D9%8A-%D8%AD%D9%88%D9%84%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-%D9%84%D9%84%D8%AF%D9%88%D9%84%D8%A9](http://www.ecpps.org/index.php/ar/%D8%B9%D8%B1%D8%B6-%D8%A7%EF%BB%B7%D8%AD%D8%AF%D8%A7%D8%AB-%D8%A7%D9%84%D9%82%D8%A7%D8%AF%D9%85%D8%A9/808-%D8%A7%D9%84%D9%85%D8%B1%D9%83%D8%B2-%D8%A7%D9%84%D9%85%D8%B5%D8%B1%D9%8A-%D9%8A%D8%AA%D8%B9%D8%A7%D9%88%D9%86-%D9%85%D8%B9-%D9%88%D8%B2%D8%A7%D8%B1%D8%A9-%D8%A7%D9%84%D9%85%D8%A7%D9%84%D9%8A%D8%A9-%D9%81%D9%8A-%D8%AD%D9%88%D8%A7%D8%B1-%D9%85%D8%AC%D8%AA%D9%85%D8%B9%D9%8A-%D8%AD%D9%88%D9%84%20%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9-%D8%A7%D9%84%D8%B9%D8%A7%D9%85%D8%A9-%D9%84%D9%84%D8%AF%D9%88%D9%84%D8%A9)) In addition, many Television Programs communicate to the public and receive their feedbacks on the process of the formulation of the annual budget. Those feedbacks were incorporated into the budget and many laws including the Value Added Tax Law.

**IBP comment:** Answer choice D maintained based on further discussion with the researcher. No public hearings are held.

**137:** During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Use public hearings session for VAT

**IBP comment:** Answer choice D maintained based on further discussion with the researcher. The legislature does not engage with the public during budget deliberation.

**138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget. Presented in the Social dialogue with Civil Society to discuss various issues regarding the budget plan. President of the General Budget Sector has already met with the President of the National Council of Disabled and some representatives of civil society to challenge the disability to identify their requests and the preparation of programs and their cost has been agreed that the Council to provide us with: The educational integration program, which was prepared by the Council and the technical affairs of the Ministry of Education, "Integrating the Challenge of Disability into Government Schools". The program of early intervention is under way and the study is being completed with the Department of Disability Challenge at the Ministry of Health. "The discovery of disability from birth to five years and the attempt to treat and care for them. This report was issued for internal use within the ministry of finance, and it is intended for the following years to be published at MOF website.

**IBP comment:** As noted by the government, there is no written record or report issued by the legislature regarding public engagement on the budget. Answer choice D maintained.

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** No participation mechanisms in that manner took place

**Comments:** Researcher: No participation mechanisms in that manner took place

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## JOIN OUR INTERNATIONAL NETWORK



Connect with organizations working to improve government budget systems, policies and outcomes!

JOIN

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/))      FIND GROUPS

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/))

© 2010–2011 International Budget Partnership. All rights reserved. | Website by  OPEN KNOWLEDGE FOUNDATION (<http://okfn.org/services/>)

ABOUT IBP ([HTTP://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/](http://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/))  
CONTACT ([HTTP://INTERNATIONALBUDGET.ORG/CONTACT-US/](http://INTERNATIONALBUDGET.ORG/CONTACT-US/))

PRESS ROOM ([HTTP://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/](http://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/))  
COPYRIGHT ([HTTP://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/](http://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/))