MINISTRY OF PUBLIC WORKS AND WATER RESOURCES

GOVERNMENT OF EGYPT

FINANCIAL MANAGEMENT SYSTEMS IN THE MINISTRY OF PUBLIC WORKS AND WATER RESOURCES, GOVERNMENT OF EGYPT: AN ANALYSIS AND RECOMMENDATIONS FOR MEETING CURRENT AND FUTURE NEEDS

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A Report Prepared for the Study,

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PREFACE

This report was prepared by Charles Lewis and Mohamed Mahmoud Hilal, consultants engaged by the International Irrigation Management Institute (IIMI). It is a contribution to both the cost recovery and institutional analysis components of the Study, "Strengthening Irrigation Management in Egypt." The Study is being implemented by IIMI and the Ministry of Public Works and Water Resources (MPWWR), Government of Egypt, with the support of the United States Agency for International Development.

The report is based on a careful analysis of the budgeting, programming and accounting systems currently used by the Ministry. Its basic recommendation is that the Ministry should modify its financial management system to make it more useful to managers in the Ministry, and also to make the allocations of costs among different activities more transparent. IIMI has endorsed this recommendation[1].

IIMI is grateful to the authors for having carried out such a careful analysis and written a clear paper reporting their findings and recommendations. IIMI is also grateful to both USAID and the Ministry of Public Works and Water Resources for their support in this Study.

IIMI is making this final version of the report available as it may be of interest to many people in Egypt and elsewhere. IIMI would welcome comments on the paper.

Douglas J Merrey
Egypt Project Team Leader
IIMI

[1] See IIMI. 1995. Cost Recovery for Water Services to Agriculture.

TABLE OF CONTENTS

FINANCIAL MANAGEMENT SYSTEMS IN THE MINISTRY OF PUBLIC WORKS AND WATER RESOURCES, GOVERNMENT OF EGYPT: AN ANALYSIS AND RECOMMENDATIONS FOR MEETING CURRENT AND FUTURE NEEDS

SUMMARY

Initially, the primary consideration of this study was examination of the existing Financial Management System as it relates to assisting management in achieving targets and implementing programs. Early in the examination of the existing system, serious shortcomings were recognized in the ability to report costs in meaningful terms. The remaining study efforts were skewed heavily toward identifying existing cost systems and examining their ability to respond to the needs of management. Managers of the financial management system were interviewed and reports examined to gain a reasonably good understanding of the existing system. With a few notable exceptions, the existing financial management system can respond reasonably well to questions regarding 'total expenditures' at the Sector and higher levels. However, providing actual 'cost' data in any meaningful detail would be very difficult. Management would be much better served by timely reports of the cost and status of program accomplishment in functional terms. Such a functional structure should relate directly to the organizational structure of the Ministry and its functions, such as, irrigation, municipal and industrial water, and rural water supply (See Appendix IV). A good, functionally based cost system will be essential to the success of any cost sharing effort. The existing system can respond only marginally well to these needs, and, then only with great effort.

The second and very closely related consideration examines and evaluates the effectiveness of the existing procedures for program and budget formulation and execution. Managers, supervisors, and operating level employees of the Ministry were interviewed and documents examined to gain a fair understanding of the system in use. Confidence in the existing system was expressed in each interview. However, some internal and external problems were identified. Since the content and format of the final budget documents is prescribed by the Ministries of Planning and Finance, the opportunity for change may be limited to the Ministry of Public Works and Water Resources internal process. The budget formulation and planning processes are integrated to a large extent. However, integration does not appear to extend into the finance and accounting system. Such integration would greatly assist in reporting and evaluating budget and program accomplishment.

The related areas of delegation of authority, use of computer technology, and training in financial management offered to non-financial managers were also examined a opportunity permitted. Notice was also taken of a generally negative attitude toward cost recovery expressed by those interviewed. There also appear to be organizational impediments to taking advantage of some opportunities for improvement and removal of real or near conflicts of interest.

Examination of material developed by this study reveals:

a. A need for better financial management data to assist in achieving goals and measuring performance.
b. A need for better cost accounting data to validate the cost of OM&R for cost recovery purposes.
c. An opportunity to significantly improve the overall financial management system through integration and use of computer technology.
d. An opportunity to greatly improve the quality and timeliness of financial management reports to managers.
e. A need to review delegations of authority.
f. A need for a central authority for financial management.
g. A need for training in the use of financial management information designed for for people without specialized training in financial management.

1. BUDGET AND PROGRAM PROCESS

The budget process is decentralized in that each Authority and Department develops its own budget in accordance with written instructions issued by the Ministry. Although procedures for formulation are written and prescribed for use ministry-wide some deviation is permitted to satisfy special needs of individual organizations. As a result, each major organization is able to budget for any special consideration needed by its sector of the Ministry's constituency. Responsiveness to those special needs should also be improved by the decentralized system. In so far as the process is concerned, general satisfaction and support for the process was expressed by all interviewed. All felt that the process was fair to all sectors of the Ministry.

The process is basically an extension of the Planning Process. In most cases it is located in the planning organization. Project authorization is obtained through the budget process (see Appendix III). The Plan Preparation Department prepares the feasibility study and project plan and coordinates same throughout the Ministry. It also provides technical assistance on an as needed basis on new projects submitted for approval by the Ministry for Planning. Both the procedure and organization appear to function very well. This approach assures that projects are evaluated objectively and equally during the authorization process.

Annual budgets are developed separately for 'Current Expense' and 'Investment' by each Authority and Department (See Appendix III). The budgets are reviewed and approved by a committee consisting of the heads of the Authorities and Departments and other interested members of the Minister's staff. The budget is then consolidated into four classifications (Labor and Wages, Materials and Overhead, Investment, and Capital Transfers), approved by the Minister, and presented to the Minister for Planning who reviews it from a technical viewpoint and for furtherance of stated Government of Egypt goals and objectives. The Ministry for Finance reviews the funding requirements and schedule. Adjustments in schedule and funding are negotiated by the Ministries, and the Investment Bank advised of the approved budget and schedule for advancement of funds to support the program schedule.

Authorization and annual budget(s) for Donor funded projects process simultaneously. The project is normally proposed by the donor through the Minister for International Cooperation (MIC). MIC seeks candidate projects from various ministries. If the MPWWR is asked to submit a project, Authorities and Departments are offered the opportunity to submit projects for consideration. A committee considers all candidate projects and selects the most appropriate for consideration by the MIC and the donor. All candidate projects are evaluated by MIC and the donor. A great deal of negotiation among the donor, MIC and the submitting ministry may take place during the process of their deliberations. Ultimately, a project is selected, relative participation established, a budget and funding schedule agreed upon, and an agreement prepared for approval by the Peoples' Assembly. Any further coordination, including advancement of funds, is accomplished through MIC.

The only failing noted was a general lack of timeliness and flexibility in distribution of funds allowed by the Ministries of Planning and Finance. Meager and slow distribution of cash authority causes some delays in schedule and timely completion of work. Delays in payment create cash flow problems and reduced profits for contractors and strain relations between the Ministry and the contractors.

Inadequate delegation of authority also causes an occasional problem in executing the budget, though some felt that this was a combination of inadequate delegation and failure to accept and fulfill responsibility.

One departure from usual budgeting and accounting practice was noted in the treatment of personal services. In usual practice, personal services in support of capital programs, whether direct or indirect, is budgeted and accounted for as a part of the capital cost of the program and becomes a part of the asset value recorded for the program. Additional indirect support costs such as administrative support, vehicle operation, utilities and supplies and materials are also treated as a part of capital cost. However, these costs appear to be budgeted and accounted for as current expenses by the existing system. If this is true, then the budget is distorted significantly and the ultimate value of the completed investment understated by a considerable amount. The budget for current expenses is overstated and the investment budget similarly understated. This practice should be reviewed and modified, as necessary.

While the budget process seems to serve the Ministry adequately, there are some areas of needed improvement. Formulation would be more orderly and lend itself to objective prioritization if it were organized on a functional basis. The ability to organize reporting on budget execution would be greatly improved if it were organized on the same functional basis. This is discussed in greater detail in the following section.

2. FINANCE AND ACCOUNTING SYSTEM

The system is decentralized to the Authority or Department level with further delegation of some authority to the operating level. The level to which authority is delegated seems to vary from organization to organization. Whether this variance in delegated authority results from varying need or the attitude of management toward delegation was not determined (the need to review the policy regarding delegation is discussed later). The problem of maintaining acceptable internal control over funds is often associated with delegation of disbursing authority. The extent to which this problem may or may not exist was not determined; however, management should address this issue at an early date.

Service provided by the system seems to be very good. No complaints against the timeliness or quality of service were registered by anyone interviewed. All finance and accounting activity observed was conducted in a professional, competent manner. Interviews indicated a high level of dedication and professionalism present in the staff.

One external complaint was registered regarding expenditure reporting on jointly funded projects. USAID complained that recording and/or reporting the relative share for the Government of Egypt of the cost of the Irrigation Improvement Project had not been prompt. Although it this was not addressed specifically, generation of this type of report should be well within the capability of the financial management system.

3. COST ACCOUNTING

Generally, there are no provisions for cost accounting in the systems examined. Cost accounting systems were not present in the Irrigation Department and only to a limited degree in the Mechanical and Electrical Department and Drainage Authority. Where present, these systems provide only limited cost reporting capability, and are mentioned here specifically only because they generate the primary cost that would be involved if a program to recover or share the 'cost of water delivery service' were implemented. An accounting system capable of the timely reporting of cost on a functional basis will be essential to the equitable implementation of any cost recovery proposal. Such a cost system can also contribute significantly to the effective management of the resources of the Ministry for Public Works and Water Resources.

It would also greatly assist in reporting costs to management for evaluating performance or achievement of goals, and, implementing cost related programs such as allocating cost of operating the main stem of the Nile to the benefitted economic sectors like navigation or fisheries; recovery of the cost of delivering water to users; and others.

Implementation of a cost system using the same functional basis as that suggested for the program and budget system would enable 'one for one' tracking of items proposed in budget formulation through execution of the budget. Reporting of program accomplishment and achievement of project goals can be greatly simplified. A functional cost structure is discussed in Appendix II.

4. PROJECT FEASIBILITY REPORT AND COORDINATION

Feasibility studies are completed and reports prepared and coordinated by the Plan Preparation Department (PPD). Time did not permit in-depth examination of this unit. However, some of the benefits from this approach to plan preparation are obvious - - cost effective use of staff, equal treatment of proposals, effective coordination, and consistency among proposals, development of expertise are just a few. All information noted indicated a highly developed, professional staff of dedicated employees. All those interviewed supported both the approach and the organization. Mention was made during the interview, that PPD is being considered for 'privatization'. Since this unit will have significant affect on the future demands for water, transferring it from the direct control of the Minister may create a basis for future conflict.

Formulation of the feasibility cost estimate along functional lines would enable more ready incorporation into the budget process when the project is approved. This would also identify the functions of the new project clearly with the functions of the Ministry. A suggested functional cost structure is illustrated and discussed in Appendix II.

5. PROCUREMENT AND CONTRACTING AUTHORITY

Procurement and contracting authority is delegated on a sliding scale, apparently intended to satisfy the normal, routine needs of each organizational level. Program accomplishment, achievement of goals, contract administration and budget execution are facilitated by delegation of procurement and contracting authority. Service to the Ministry's constituency is usually more responsive in quality and timeliness. Relations with contractors are usually better and resolution of contract problems is quicker and easier. As mentioned earlier, the extent to which authority is delegated may no longer be appropriate for today's circumstance and should be examined to assure its adequacy.

Several of those interviewed felt that existing delegations of authority were too restrictive. Too many simple, routine transactions require approval from higher authority just because the amount of the transaction exceeds the monetary limit of the delegation. If such is true, higher management is forced to deal with small details at the expense of fulfilling their management responsibilities. Procurement actions are sometimes delayed while awaiting approval. Program accomplishment and achievement of goals are adversely affected.

Existing delegations of authority should be reviewed to determine their adequacy to meet current needs. Consideration should be given to modifying delegations to give greater authority to routine procurement actions. Procurement agents should be given latitude according to the needs of the organization and their level of expertise. If they lack the expertise to fulfill the responsibilities that are needed, they should be trained as necessary.

6. FINANCIAL MANAGEMENT NEEDS STRENGTHENING

Decentralizing financial management carries both advantages and disadvantages. Some of the advantages have already been recognized. However, one significant disadvantage, 'the absence of a central policy authority', deserves attention. A central authority to establish financial management policy would assure consistent treatment of like issues throughout the Ministry. It would also provide an authority for resolution of technical conflicts within the financial management family.

Some additional advantages are:

* Reviewing and assessing procedures for effectiveness.

* Recognizing and taking full advantage of opportunities for improvement.

* Assuring that 'management' needs are satisfied as well as meeting 'legal, financial and accounting' requirements are met.

* Assuring that full advantage is taken from new technology.

* Assuring that new requirements of law and regulation are implemented evenly and in a timely manner throughout the Ministry.

* Recognizing and implementing training needs.

This represents a significant issue in management and should be given early consideration.

Financial Management in many organizations includes budget, accounting and finance. Significant organizational benefits are offered by this organizational structure. Location of all fiscal and fiduciary expertise in one organizational unit enables maximum use of the staff, minimizes the need for supervision and support staff, minimizes duplication of record keeping, and enhances development of expertise. In this particular case, implementation of a commonly used functional cost system would be facilitated by integration of all elements of financial management.

7. CONCLUSIONS

While the present process for budget formulation operates reasonably well, budget execution does not provide good resource management information. Both functions would serve management better if restructured on a 'functional' basis.

The present practice of treating all personal services as a 'current expense' distorts the whole financial management process by the amount of personal services actually used in support of the 'capital cost' programs.

A cost accounting system structured along organizational and functional lines is needed to provide good information for resource management; enable allocation of costs to the economic sectors benefitting from the cost; and provide a basis for reporting accomplishment to management and interested external entities.

Financial Management (budget, finance and accounting) would function better if integrated into one unit at the present organizational levels. Functionally, that part of planning that provides data for budget formulation should also be very closely associated with financial management, if not actually integrated therewith.

There is a need for a central, policy making financial management authority at ministry level to deal with technical financial management matters.

Use of computer technology would greatly enhance the reporting capability of the financial management.

Existing delegations of authority, and the policy for such delegations should be reviewed for adequacy under current circumstances. Delegations would better serve all levels if oriented more toward the operating needs and technical skills available to the receiving organization rather than being based on monetary limits.

Non-financial managers need training in the use of financial management reports. This will be particularly important with the advent of a functionally based cost system.

8. RECOMMENDATION

Additional study should be initiated as early as possible to develop an implementation plan for a functionally based resource management cost structure, including the organizational implications and institutional constraints, hardware and software requirements, sources, and cost, support requirements, and identity of possible funding mechanism.

Task groups of Ministry, Authority and Department, Governate, and Sector level officials should be created to examine and make recommendations on:

* The adequacy of the existing policy on delegation of authority, particularly, procurement and contracting authority.

* Continuation of the present treatment of personal services.

* The creation of a central financial management authority.

* The integration of financial management functions into one organizational unit.

* The financial management training needs of non-financial managers.

APPENDIX I

A comparison of the existing system and a functional cost system

EXISTING

The existing accounting system can collect obligations and expenditures in terms of:

Labor
Supplies and Materials
Equipment
Capital Investment

These can be organized by Authority or Department, Governate, Sector, funding source and location to some extent, but not consistently.

Reporting obligations and expenditures is adequate for determining the status of funds, i.e., what is the unobligated or unexpended balance of funds.

Reporting expenditures in terms of labor, materials, etc. tells management what was purchased by the expenditure of funds.

Concisely put, you know where and how much you spent and what you bought. At best, you might occasionally be able to figure out a part of what you accomplished with the expenditure of funds.

Expenditure is oriented toward the control of funds and, to some extent, the acquisition of resources. Cost is oriented toward the management of the consumption of resources.

FUNCTIONAL COST

A functional cost systems helps you manage the resources at your disposal. If properly designed, it will tell you when, where, the value of the resource consumed, what was accomplished and what function of the Ministry was served, as well as who paid for and who benefitted from the cost.

SUMMATION

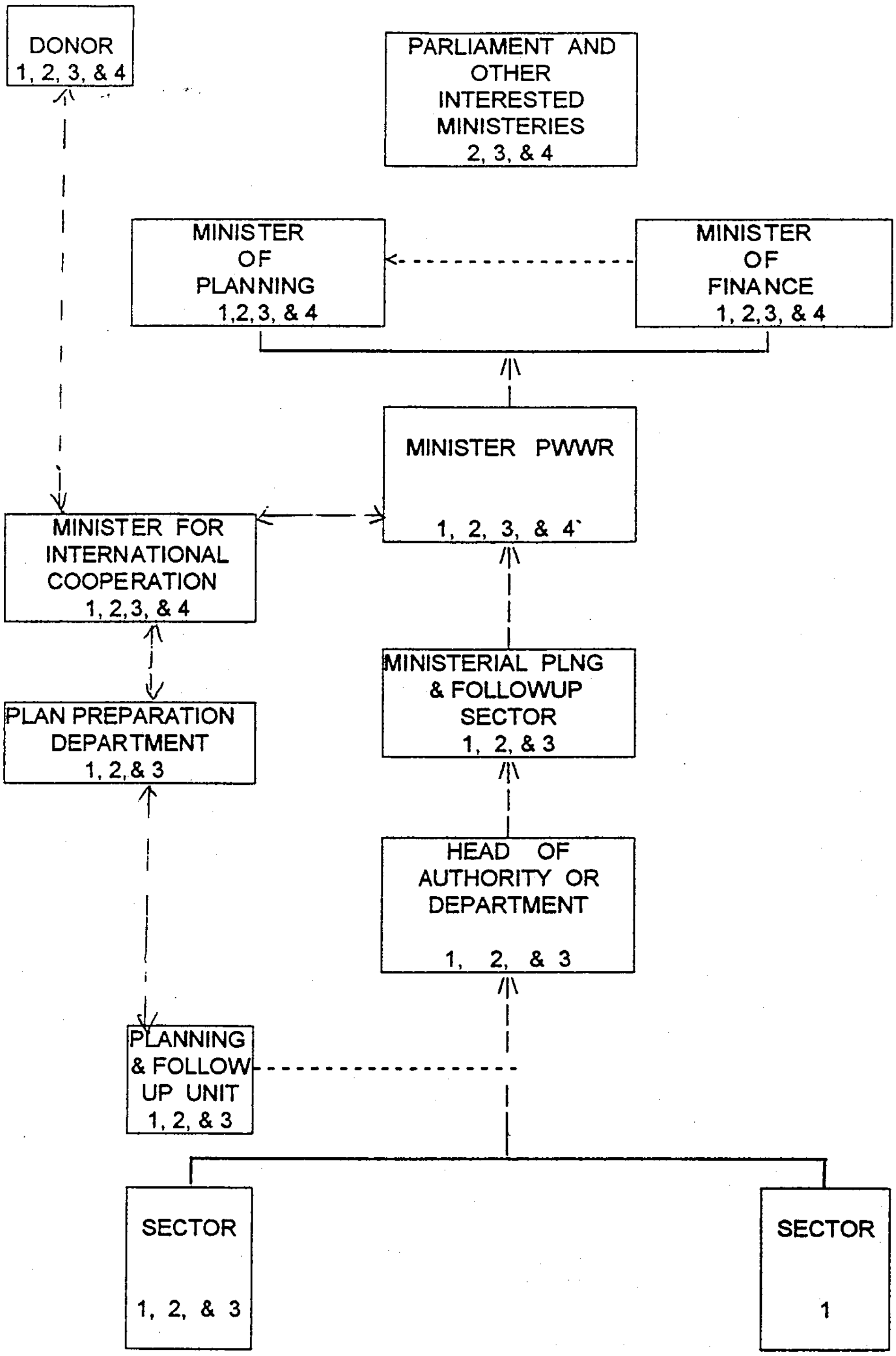
Records of obligation and expenditure serve fund managers.

Cost records serve resource managers.

APPENDIX II

EXISTING FINANCIAL PLANNING PROCESS

DONOR
FINANCED PROJECT



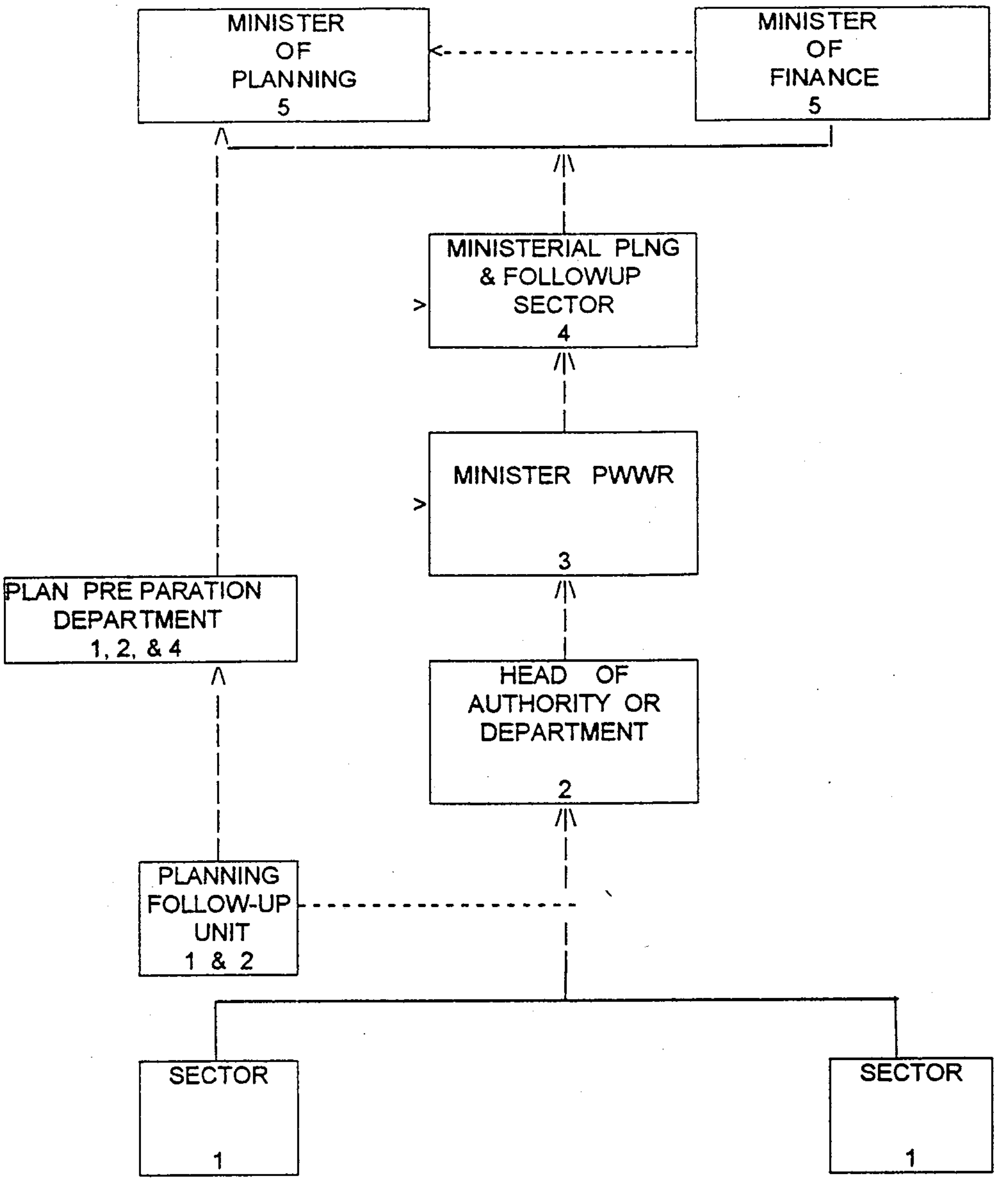
1 PROJECT MAY BE PROPOSED BY THE DONOR OR FROM WITHIN THE MINISTRY. MEDIATED BY THE MINISTER FOR INTERNATIONAL COOPERATION. MUCH NEGOTIATION OCCURS AT THIS STAGE. SEVERAL MINISTRIES MAY BE INVOLVED &THE PROPOSAL CHANGED SEVERAL TIMES. FEASIBILITY DESIGN, & GOALS ARE ESTABLISHED.

2 PROJECT PROPOSAL IS FINALIZED FOR PRESENTATION TO PARLIAMENT.

3 ALL PARTIES CONCUR ON FEASIBILITY DESIGN, GOALS, & ESTIMATED COST.

4 PARLIAMENT IS THE FINAL APPROVING AUTHORITY.

FIVE YEAR PLAN



1 PERFORMS FEASIBILITY DESIGN, COST ESTIMATE, & GAINS APPROVAL OF HEAD OF AUTHORITY OR DEPARTMENT.

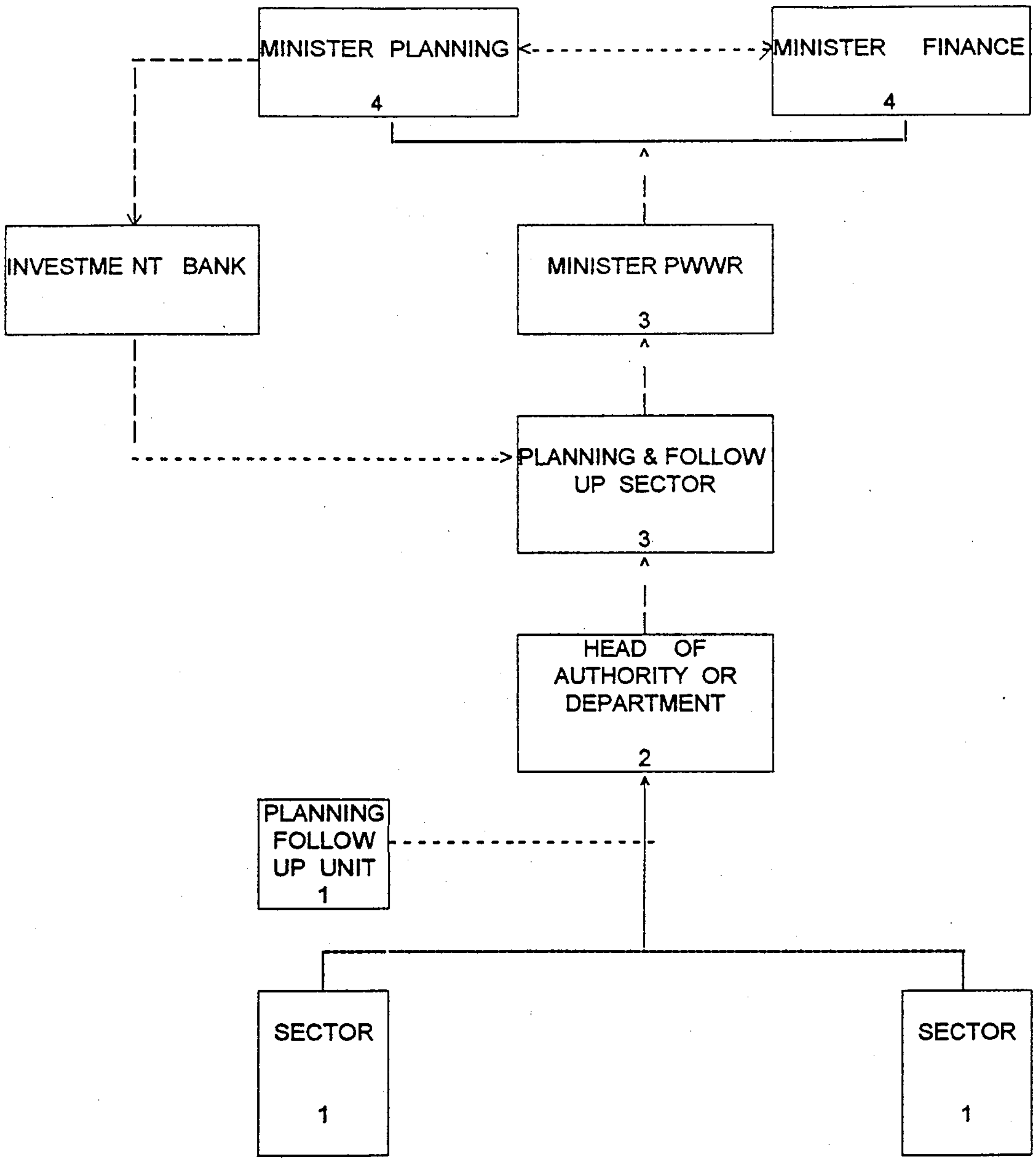
2 EVALUATES SECTOR PLAN, DESIGN, COST ESTIMATE . ACCEPTS, MODIFIES APPROVES, REJECTS, COORDINATES WITH IN THE MINISTRY.

3 EVALUATES PLANS, DESIGNS, COST ESTIMATES APPROVED BY AUTHORITIES/DEPARTMENTS & APPROVES OR REJECTS.

4 ACTS FOR MINISTER IN DEALING WITH MINISTERS OF PLANNING & FINANCE. NEGOTIATES PROJECT APPROVAL. MAY GET TECHNICAL ASSISTANCE FROM SECTOR OR AUTHORITY.

5 MINISTERS OF PLANNING & FINANCE EVALUATES TECHNICAL FEASIBILITY & COST. FINAL APPROVING AUTHORITIES.

ANNUAL BUDGET



1 ESTIMATES ANNUAL FUNDING REQUIREMENT& OPERATING SCHEDULE & JUSTIFIES SAME TO HEAD OF AUTHORITY OR DEPARTMENT

2 REVIEWS, MODIFIES, & APPROVES FUNDING & OPERATING SCHEDULE

3 CONSOLIDATES FUNDING REQUESTS FROM AUTHORITIES & NEGOTIATES REQUIREMENTS WITH MINISTERS OF PLANNING & FINANCE, REVIEWS REQUESTS FOR CHANGE IN FUNDING & NEGOTIATES CHANGE WITH MINISTERS OF PLANNING & FINANCE. COORDINATES THESE MATTERS WITH & FOR THE MINISTER PWWR.

4 REVIEWS, MODIFIES, & APPROVES FUNDING REQUESTS & ESTABLISH SCHEDULE FOR ADVANCEMENT OF FUNDS BY INVESTMENT BANK APPROVES CHANGES TO THE SCHEDULE DURING THE YEAR.

5 REVIEWS & APPROVES FUNDING SCHEDULE & CHANGES & ADVANCES FUNDS ACCORDING TO APPROVED SCHEDULE.

APPENDIX III

PROPOSED FUNCTIONAL COST STRUCTURE

FUND SOURCE	HQ	REGION	FACILITY	COST CENTER	FUNCTION	ACTIVITY	OBJECT	WORK CLASS	SPECIAL CODE				SPECIAL CODE
X	>>>	>>>	>>>	>>>	>>>	>>>	>>>	>>>	>>>>	>>>>>>>>>	SOURCE OF FUNDS -- EGYPTIAN, FOREIGN DONOR, ETC		CODES HAVE NOT BEEN ASSIGNE FOR THIS CLASSIFICATION. IT IS INTENDED FOR THE SPECIAL USE OF MANAGERS AT ANY LEVE TO SATISFY A SPECIAL NEED OF THEIRS TO IDENTIFY COST IN A WAY NOT ALREADY COVERED BY THIS STRUCTURE. SPECIAL INSTRUCTION FOR ITS USE WILL BE ISSUED.
	X	>>>	>>>	>>>	>>>	>>>	>>>	>>>	>>>>	>>>>>>>>>	TOP ORGANIZATIONAL LEVEL		
		X	>>>	>>>	>>>	>>>	>>>	>>>	>>>>	>>>>>>>>>	INTERMEDIATE ORGANIZATION LEVEL -- SECTOR DIRECTORATE, ETC.		
			X	>>>	>>>	>>>	>>>	>>>	>>>>	>>>>>>>>>	MAJOR FACILITY — DAM, BARRAGE, DIVERSION		
			X								WORKS, DRAINAGE PROJECT, DISTRIBUTION SYS.		
				X	>>>	>>>	>>>	>>>	>>>>	>>>>>>>>>	A FEATURE OF A MAJOR FACILITY -- CONTROL		
				X							STRUCTURE, CANAL, PUMPING PLANT, LATERAL		
				X							MAINTENANCE ROAD		
					X	>>>	>>>	>>>	>>>>	>>>>>>>>>	THE WATER RESOURCE FUNCTION BEING PERFORM-		
					X						ED -- IRRIGATION, DRAINAGE, POWER, RURAL WATER		
					X						SUPPLY, ETC.		
						X	>>>	>>>	>>>>	>>>>>>>>>	THE NATURE OF THE WORK BEING PERFORMED		
						X					OPERATING, MAINTAINING, REPAIRING, REPLACING,		
						X					RESEARCHING, PLANNING, DESIGNING, CONSTRUCT-		
						X					ING		
							X	>>>	>>>>	>>>>>>>>>	OBJECT OF EXPENDITURE - - PERSONAL SERVICES,		
							X				TRAVEL, SUPPLYS & MATERIALS, EQUIPMENT,		
							X				BUILDINGS & UTILITIES, TRANSPORTATION		
							X				CONTRACTUAL SERVICES		
								X	>>>>	>>>>>>>>>	CLASSIFICATION OF THE WORK BEING PERFORMED		
									XXXX	>>>>>>>>>	OPTIONAL CODE TO IDENTIFY SPECIAL PROJECTS, SENSITIVE ITEMS OF WORK, OR TO SATISFY A SPECIAL NEED TO CATEGORIZE COSTS NOT OTHERWISE COVERED BY THIS CODE STRUCTURE.		

CODE	WORK CLASSIFICATION	CODE	OBJECT OF EXPENDITURE	CODE	FUNCTION	CODE
	DATA	1	PERSONAL SERVICES	10	IRRIGATION	I
	SPECIFICATIONS	2	TRAVEL	15	MUNICIPAL/INDUSTRIAL	M
	CONTRACT	3	SUPPLIES	20	RURAL WATER SUPPLY	R
	WEED CONTROL	4	TRANSPORTATION	25	POWER	P
	BANKLINE	5	CONTRACTUAL SERVICES	30	DRAINAGE	D
	DESILT	6	BUILDING AND UTILITIES	35	FLOOD CONTROL	F
	SURFACE	7	EQUIPMENT	40	IMPROVED MAINTENANCE	???
	SUPPORT SERVICES	S	CONSTRUCTION	45	WATER QUALITY	Q
					ALLOCATED	X
					**NILE RIVER CROSSINGS	???
					**NAVIGATION	???
					**TOURISM	???
					**FISHERIES	???
					SUGGEST COST RECOVERY	
					NOT BE APPLED TO THESE FUNCTIONS	
					FUNCTIONS SINCE ANYTHING	
					WE DO WOULD BE LARGELY	
					ARBITRARY. WHY NOT ASSUME	
					THAT EGYPT WILL RECOVER	
					ANY COSTS ALLOCABLE TO	
					THESE FUNCTIONS THROUGH	
					TAXES, LICENSES AND FEES	
					LEVIED THEREON.	
	WORK ACTIVITY	CODE				
	ANALIZING	1				
	COLLECTING	2				
	RESEARCHING	3				
	PLANNING	4				
	DESIGNING	5				
	CONSTRUCTING	6				
	INSPECTING	7				
	OPERATING	8				
	MAINTAINING	9				
	REPAIRING	R				
	IMPROVING	I				
	REPLACING	X				
	ADMIN	A				

COST CENTER	CODE	FACILITY	CODE	INTERMEDIATE ORGANIZATION LEV	CODE
CONTROL STRUCTURE	CS	HIGH ASWAN DAM AND	1	ASWAN	AN
CANAL	CA	RESERVOIR	2		
SECONDARY CANAL	SC				
LATERAL	LA	ASWAN DAM	1	UPPER EGYPT	UE
GUAGING STATION	SG	ASWAN PUMPS	2		
PUMPING PLANT	PP	KALLABIYA CANAL	3		
DRAIN	DR	ASFOUN CANAL	4		
WELL	WE	ESNA BARRAGE	5		
MAINTENANCE ROAD	MR	NAG HAMMADI CANAL EAST	6		
ADMIN BUILDING	AB	NAG HAMMADI CANAL WEST	7		
WAREHOUSE	WH	NAG HAMMADI BARRAGE	8		
MAINTENANCE YARD	MY				
HYDRO GEN. PLANT	HG	IBRIHAMIA CANAL SOUTH	1	MIDDLE EGYPT	ME
DAM	DA	IBRIHAMIA CANAL NORTH	2		
SPILLWAY	SW	ASSUIT BARRAGE	3		
BARRAGE	BA	FAYOUM	4		
DIVERSION WORKS	DW	B. YOUSEF DAIROUT	5		
WATER TREATMENT WORKS	WT	GIZA CANAL	6		
		ISMALLIA CANAL	7		
		WATER TREATMENT PLANT	Q		
		DELTA BARRAGE	8		
				LOWER EGYPT	LE
		TAWFIKI CANAL	1	EAST DELTA	ED
		DAMIETTA BARRAGE	2		
		FARASKOLA BARRAGE	3		
		ZIFTA BARRAGE	1	MIDDLE DELTA	MD
		MENOFIA CANAL	2		
		ROSSEFA BARRAGE	3		
		BEHERA CANAL	1	WEST DELTA	WD
		NASSER CANAL	2		
		EDFINA BARRAGE	3		
		SUGGEST BENEFITS DERIVED FROM HYDRO ENERGY GENERATED FROM RELEASES OF IRRIG. M&I, & RWS WATER BE SHARED WITH THOSE ENTITIES IF OM&R COST FOR HAD IS INCLUDED IN COST RECOVERY.			

TOP ORG LEVEL	CODE	FUNDING		SOURCE	
MINISTER	M				
EGYPT SVY AUTH	S	EGYPTIAN			
EGYPT DRNG AUTH	D				
EGYPT SHR PROT AUTH	P	INTERNAL	CODE	EXTERNAL	
EGYPT HIGH DAM & ASWAN STORAGE AUTH	A	EGYPT CURRENT EXPENSE	ECE	EGYPTIAN LOANS - OTHER	ELO
WTR RESEARCH AUTH	R	EGYPT CAPITAL BUDGET	ECB	NAT'L INVESTMENT BANK	EIB
TRNG CENTER ADM	T				
IRRIG DEPT	I	============	======	============	
PLANNING SECTOR	X				
PUB WRKS & WTR RESOURCES SECTOR	W		FOREIGN		
NILE WATER SECTOR	N	DONOR	CODE	LOAN FINANCIER	CODE
MECH & ELEC ORG	E				
		GREAT BRITAIN	GBX	GREAT BRITAIN	XGB
		FRANCE	FRX	FRANCE	XFR
		GERMANY	GRX	GERMANY	XGR
		JAPAN	JPX	JAPAN	XJP
		RUSSIA	RUX	RUSSIA	XRU
		UNITED STATES	USX	UNITED STATES	XUS
		KUWAIT	KWX	WORLD BANK	XWB
		SAUDIA ARABIA	SAX	KUMAIT	XKW
		UNITED ARAB EM.	UAX	SAUDIA ARABIA	XSA
				UNITED ARAB EM.	XUA
		THE THIRD CHARACTER OF THIS CODE CAN BE USED TO FURTHER IDENTIFY THE SPECIFIC PROJECT, IF NEEDED.		THE FIRST CHARACTER OF THIS CODE CAN BE USED TO FURTHER IDENTIFY THE SPECIFIC LOAN, IF NEEDED.	
				COM. BANK FACILITIES	EXF
				THE SECOND CHARACTER OF THIS CODE CAN BE USED TO FURTHER IDENTIFY THE SPECIFIC LOAN, IF NEEDED	

	AMOUNT	TRANS CODE	SPECIAL CODE	WORK CLASS	OBJECT	WORK ACTIVITY	FUNCTION	COST CENTER	FACILITY	REGION	HQ	FUND SOURCE
					20	9	I	PP	2	UE		ECE
					10	R	I	PP	2	UE		ECE
					10	8	I	CS	1	ED		ECE
					10	8	X	MY	5	UE		ECE
					30	9	X	MR	2	ME		ECE

DOCUMENT IDENTIFICATION NUMBER	
AN ORDER FOR LUBRICATING OIL FOR ASWAN PUMPS	
LABOR FOR REPAIRS TO A PUMPING UNIT AT ASWAN PUMPS	
LABOR FOR OPERATING CONTROL STRUCTURES ON TAWFIKI CANAL	
LABOR FOR OPERATING THE MAINTENANCE YARD AT ESNA BARRAGE	
NTRACT FOR MAINTENANCE OF ROAD ALONG IBRIHAM CANAL NORTH	