OPEN BUDGET SURVEY 2025

Egypt

Overview

Transparency:

59 /100

Public Participation:

35 /100

Oversight:

59 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 82 countries.

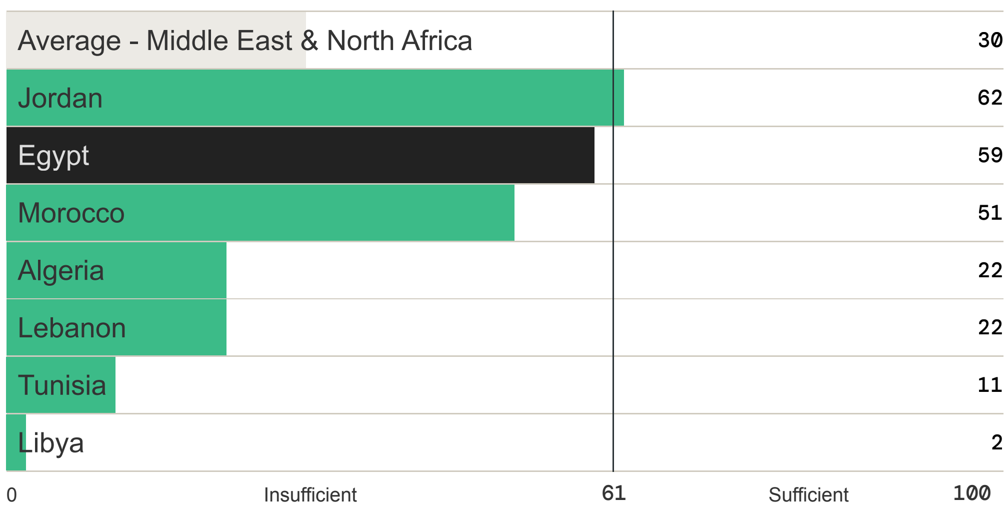
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

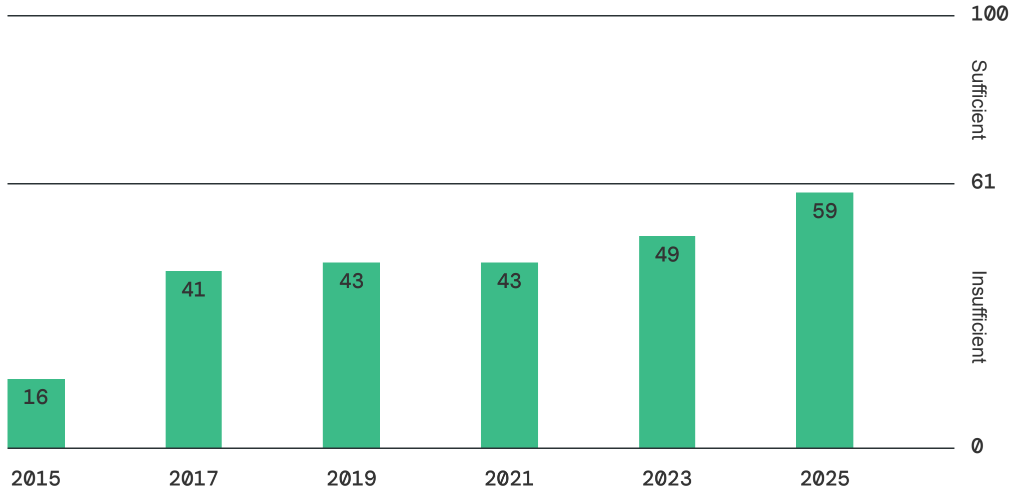
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Egypt has a transparency score of **59** (out of 100).

Transparency in Egypt compared to others



How has the transparency score for Egypt changed over time?



Public availability of budget documents in Egypt

KEY

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	None	Available to the Public	Published Late, or Not Published Online, or Produced for Internal Use Only	Published Late, or Not Published Online, or Produced for Internal Use Only	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public
Executive's Budget Proposal	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public
Enacted Budget	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public
Citizens Budget	None	Available to the Public	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public	Available to the Public	Available to the Public
In-Year Reports	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public
Mid-Year Review	Available to the Public	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public	Available to the Public	Available to the Public	Available to the Public
Year-End Report	Available to the Public	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public	Available to the Public	Available to the Public	Available to the Public
Audit Report	Published Late, or Not Published Online, or Produced for Internal Use Only	Published Late, or Not Published Online, or Produced for Internal Use Only	Published Late, or Not Published Online, or Produced for Internal Use Only	Published Late, or Not Published Online, or Produced for Internal Use Only	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public

How comprehensive is the content of the key budget documents that Egypt makes available to the public?

KEY

- 61-100 / 100
- 41-60 / 100
- 1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2024-25	39
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2024-25	59
Enacted Budget	The budget that has been approved by the legislature.	2024-25	61
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2024-25	75
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2023-24 and FY 2024-25	70
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2023-24	63
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023-24	57
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2022-23	48

Egypt's transparency score of **59** in the OBS 2025 is moderately higher than its score in 2023.

What changed in OBS 2025?

Egypt has increased the availability of budget information by:

- Publishing the Audit Report online.
- Publishing the Pre-Budget Statement online in a timely manner.
- Increasing the information provided in the Mid-Year Review by expanding data on revenue and data on debt.

However, Egypt has decreased the availability of budget information by:

- Reducing the information provided in the Enacted Budget by decreasing data on revenue, data on debt, and data on expenditures.

Recommendations

Egypt should prioritize the following actions to improve budget transparency:

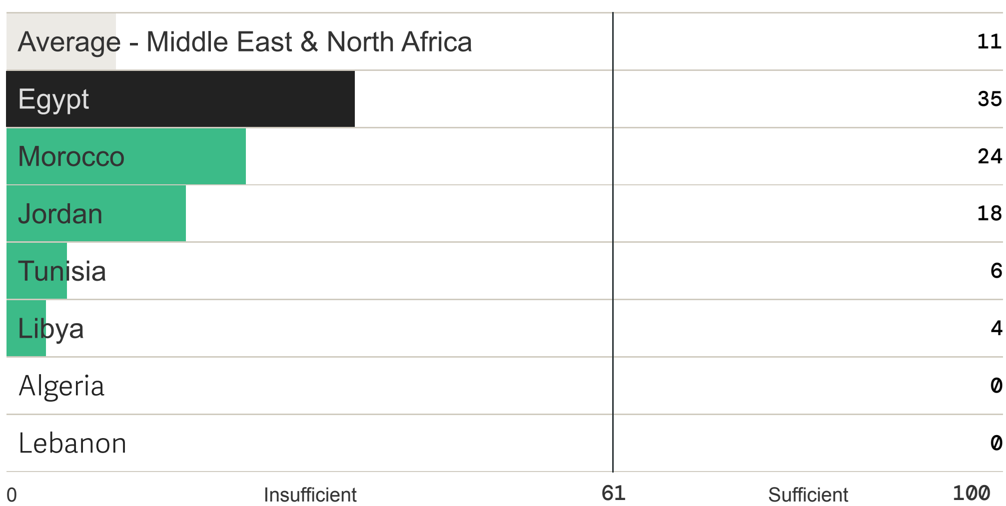
- Include in the Executive's Budget Proposal more comprehensive multi-year projections (including BY+2 estimates) and disclosures of fiscal risks, by strengthening the disclosure of intergovernmental transfers, quasi-fiscal activities, liabilities and fiscal sustainability information, expenditure arrears information, multi-year revenue projections, the fiscal sustainability of finances in the long-term, earmarked revenue information, and multi-year expenditure projections.
- Include in the Year-End Report more comprehensive disclosures of fiscal risks and data on debt, by strengthening the disclosure of comparisons between original estimates of extra-budgetary funds and actual outcomes and a financial statement.
- Improve the comprehensiveness of the Pre-Budget Statement, by strengthening the disclosure of debt level and servicing detail and multi-year expenditure projections and the Audit Report, by strengthening the disclosure of an executive summary and steps taken by the executive to address audit recommendations.

Public Participation

The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) Principles of Public Participation in Fiscal Policies . Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process.

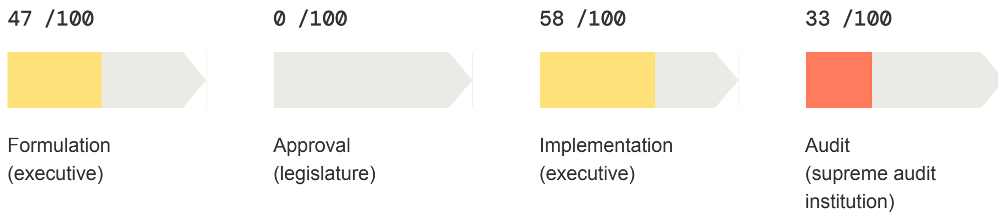
Egypt has a public participation score of **35** (out of 100).

Public participation in Egypt compared to others



For more information, see here for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



KEY 0-40: Few 41-60: Limited 61-100: Adequate

Recommendations

Egypt's Ministry of Finance has established public consultations during budget formulation and public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and implementation to engage any civil society organization or member of the public who wishes to participate.

Egypt's Accountability State Authority (ASA) has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

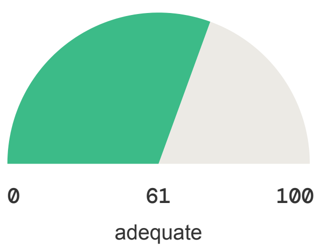
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Oversight

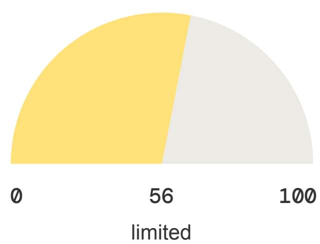
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Egypt, together, provide limited oversight during the budget process, with a composite oversight score of **59** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY 0-40: Few 41-60: Limited 61-100: Adequate

Recommendations

To strengthen independence and improve audit oversight by the Egypt Accountability State Authority (ASA), the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The benefit of establishing independent fiscal institutions

Egypt does not have an independent fiscal institution (IFI). IFIs are widely recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.

- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, in Egypt the draft questionnaire is reviewed by a representative of the Ministry of Finance.