

# Section 4

## FISCAL SECTOR

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Table ( 10 ): Summary of Government Fiscal Operations

	(LE Million)									
	2007/08		2008/09		2009/10		2010/11		2011/12	2012/13
	Actual		Actual		Actual		Actual		Budget # 1/	Budget # 1/
	Budget Sector 2/	General Government 3/	Budget Sector 2/	General Government 3/	Budget Sector 2/	General Government 3/	Budget Sector 2/	General Government 3/	Budget Sector 2/	Budget Sector 2/
Total Revenues	221,404	248,834	282,505	288,544	268,114	303,374	265,286	302,010	349,647	393,476
Tax Revenues	137,195	137,195	163,222	163,222	170,494	170,495	192,072	192,073	232,232	266,905
Grants	1,463	1,463	7,984	7,984	4,333	4,332	2,287	2,287	9,974	9,021
Other Revenues	82,746	110,177	111,299	117,339	93,288	128,547	70,927	107,650	107,441	117,549
Total Expenditures	282,290	305,794	351,500	356,942	365,987	396,693	401,866	440,411	476,290	533,785
Wages and Salaries	62,839	63,532	76,147	76,968	85,369	86,377	96,271	97,560	110,497	136,627
Purchases of Goods and Services	18,470	18,789	25,072	25,203	28,059	28,246	26,148	26,645	29,255	28,765
Interest Payments	50,528	40,946	52,810	43,755	72,333	62,199	85,077	76,362	105,300	133,612
Subsidies, Grants and Social benefits	92,371	124,249	127,033	140,261	102,974	142,360	123,125	168,265	154,454	145,838
Other Expenditures	23,892	23,983	27,007	27,276	28,901	29,047	31,364	31,553	31,122	33,325
Purchases of Non-Financial assets	34,191	34,297	43,430	43,479	48,350	48,464	39,881	40,026	45,661	55,618
Cash Deficit 4/	60,886	56,960	68,995	68,398	97,872	93,319	136,580	138,401	126,643	140,309
Net Acquisition of Financial asset:	236	10,603	2,831	3,980	166	5,477	-2,120	-4,263	-6,663	-5,314
Overall Fiscal Deficit	61,122	67,563	71,826	72,378	98,038	98,796	134,460	134,138	119,980	134,995
Memorandum items:										
Overall Deficit/ GDP (%) 5/	6.8	7.5	6.9	6.9	8.1	8.2	9.8	9.8	7.8	7.6
Primary Deficit / GDP (%) 5/	1.2	3.0	1.8	2.7	2.1	3.0	3.6	4.2	0.9	0.1
Revenues/ GDP (%) 5/	24.7	27.8	27.1	27.7	22.2	25.1	19.3	22.0	22.6	22.1
Expenditure/ GDP (%) 5/	31.5	34.1	33.7	34.2	30.3	32.9	29.3	32.1	30.8	30.0

Source: Ministry of Finance.

# Revised figures.

1/ Data reflects budget figures after being approved by Supreme Council of the Armed Forces, Decree Number 27 for the year 2012

2/ Covers Central Administration and Local Governments, and Public Services Authorities.

3/ Includes consolidated operations for the Budget sector, National Investment Bank (NIB), and Social Insurance Funds (SIF). Data prepared on consolidated basis; excluding financial interrelations between the three bodies.

4/ Overall deficit excluding net acquisition of financial assets.

5/ According to the Ministry of Planning, GDP (at market prices) for 2011/2012 is projected to reach LE 1546.2 billion compared to a revised figure of LE 1371.8 billion in 2010/2011.

**Table ( 11 ) Budget Sector : Summary of Main Budget Operations** <sup>1/ 2/</sup>

(LE Millions)

	Budget	Actuals						
	2012/13 <sup>3/</sup>	2006/07	2007/08	2008/09	2009/10	2010/11	2010/11 Jul-May	2011/12 Jul-May
<b>Total Revenues</b>	<b>393,476</b>	<b>180,215</b>	<b>221,404</b>	<b>282,505</b>	<b>268,114</b>	<b>265,286</b>	<b>200,783</b>	<b>259,729</b>
Tax Revenues	266,905	114,326	137,195	163,222	170,494	192,072	151,259	179,162
Income Tax	121,654	58,535	67,059	80,255	76,618	89,593	65,628	80,593
Property Taxes	19,403	1,788	2,052	2,763	8,770	9,452	8,291	12,024
Taxes on Goods and Services	100,702	39,436	49,747	62,650	67,095	76,068	63,427	70,773
Taxes on International Trade	20,759	10,370	14,020	14,091	14,702	13,858	11,829	13,206
Other Taxes	4,388	4,198	4,317	3,464	3,309	3,102	2,084	2,566
Non-Tax Revenue	126,570	65,889	84,209	119,283	97,621	73,214	49,525	80,567
Grants	9,021	3,886	1,463	7,984	4,333	2,287	1,295	8,987
From Foreign Governments	8,220	3,398	1,155	7,535	3,497	924	624	8,832
From International Organizations	400	289	109	148	332	392	236	7
Other	402	200	198	301	503	971	435	148
Other Revenues	117,549	62,003	82,746	111,299	93,288	70,927	48,229	71,580
Property Income	69,973	45,110	52,455	53,395	54,571	41,188	32,097	54,102
Proceeds from Sales of Goods and Services	17,104	9,774	12,037	16,216	17,212	17,405	9,864	10,863
Fines, Penalties and Forfeits	8,003	237	247	566	421	640	219	283
Voluntary Transfers	57	462	557	514	684	916	250	151
Miscellaneous Revenues	22,413	6,419	17,450	40,608	20,400	10,779	5,801	6,181
<b>Total Expenditures</b>	<b>533,785</b>	<b>222,029</b>	<b>282,290</b>	<b>351,500</b>	<b>365,987</b>	<b>401,866</b>	<b>315,097</b>	<b>396,698</b>
Compensation of Employees	136,627	52,153	62,839	76,147	85,369	96,271	79,857	101,552
Purchases of Goods and Services	28,765	17,028	18,470	25,072	28,059	26,148	17,057	18,119
Interest Payments	133,612	47,700	50,528	52,810	72,333	85,077	72,701	95,461
Subsidies, Grants and Social benefits	145,838	58,442	92,371	127,033	102,974	123,125	89,693	131,502
Other Expenditures	33,325	21,208	23,892	27,007	28,901	31,364	26,790	26,299
Purchases of Non-Financial assets	55,618	25,498	34,191	43,430	48,350	39,881	28,999	23,766
<b>Total Cash Deficit</b> <sup>4/</sup>	<b>140,309</b>	<b>41,815</b>	<b>60,886</b>	<b>68,995</b>	<b>97,872</b>	<b>136,580</b>	<b>114,314</b>	<b>136,968</b>
<b>Net Acquisition of Financial assets</b>	<b>-5,314</b>	<b>12,883</b>	<b>236</b>	<b>2,831</b>	<b>166</b>	<b>-2,120</b>	<b>-1,711</b>	<b>-476</b>
<b>Overall Fiscal Deficit</b>	<b>134,995</b>	<b>54,697</b>	<b>61,122</b>	<b>71,826</b>	<b>98,038</b>	<b>134,460</b>	<b>112,603</b>	<b>136,493</b>
<b>Memorandum items:</b>								
Overall Deficit/ GDP (%) <sup>5/</sup>	7.6	7.3	6.8	6.9	8.1	9.8	8.2	8.8
Primary Deficit / GDP (%) <sup>5/</sup>	0.1	0.9	1.2	1.8	2.1	3.6	2.9	2.7
Revenues/ GDP (%) <sup>5/</sup>	22.1	24.2	24.7	27.1	22.2	19.3	14.6	16.8
Expenditure/ GDP (%) <sup>5/</sup>	30.0	29.8	31.5	33.7	30.3	29.3	23.0	25.7

Source: Ministry of Finance.

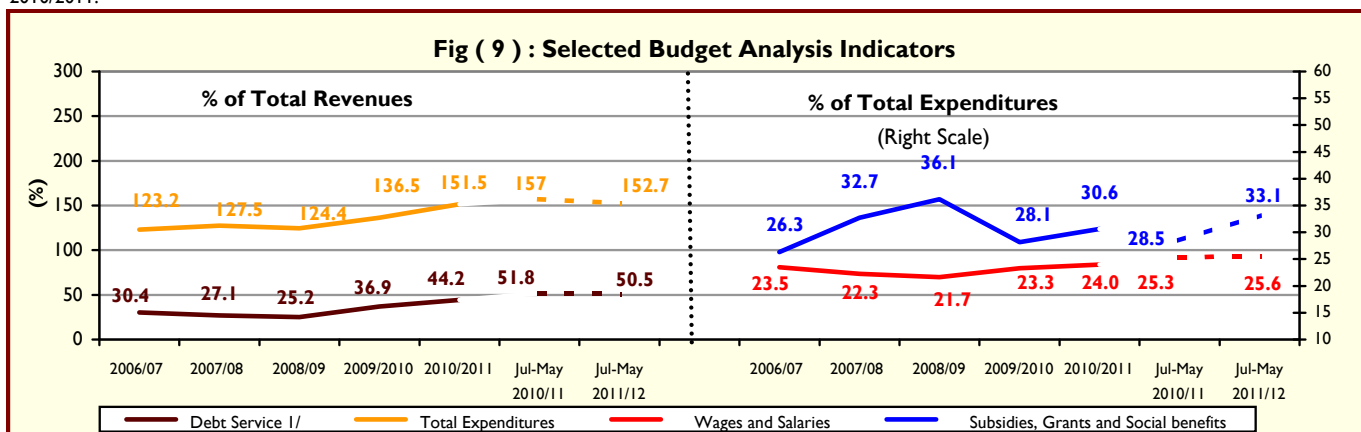
1/ Includes Central Administration and Local Governments, and Public Services Authorities.

2/ Based on IMF GFS 2001 (modified to cash basis).

3/ Data reflects budget figures after being approved by Supreme Council of the Armed Forces, Decree Number 27 for the year 2012

4/ Overall deficit excluding net acquisition of financial assets.

5/ According to the Ministry of Planning, GDP (at market prices) for 2011/2012 is projected to reach LE 1546.2 billion compared to a revised figure of LE 1371.8 billion in 2010/2011.



Source: Ministry of Finance.

1/ Includes Interest and Principal Payments (excluding arrears).

Table ( 11 ) Budget Sector : Summary of Main Budget Operations <sup>1/</sup> (continued)

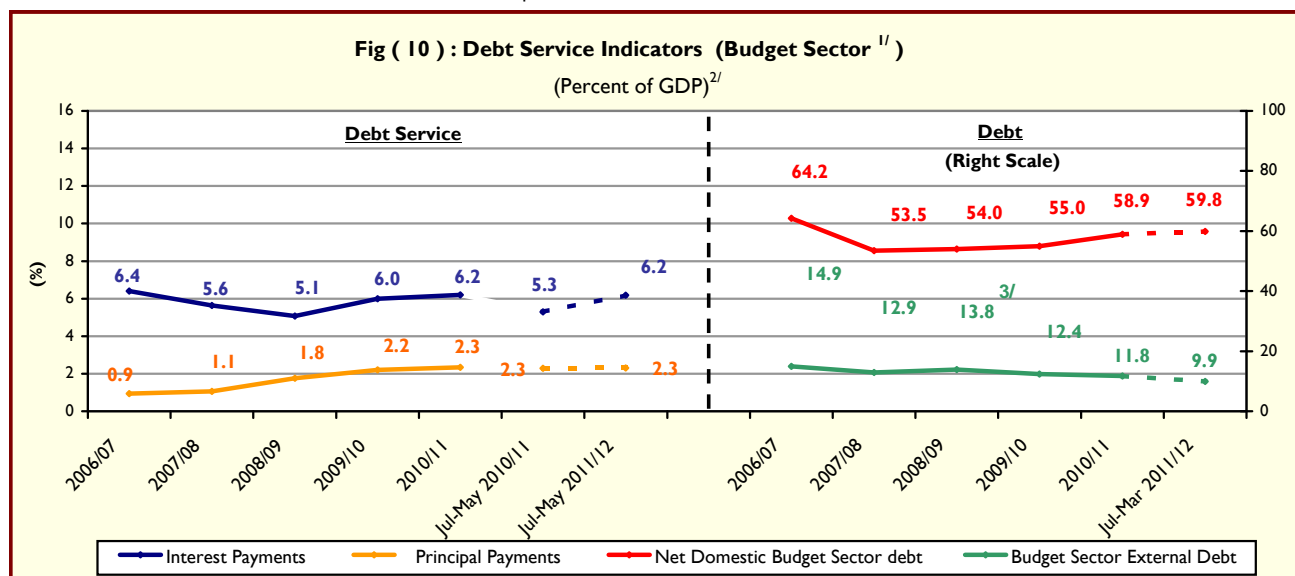
(LE Millions)

	Actuals					
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12 Jul-Mar
<b>Overall Fiscal Deficit</b>	<b>54,697</b>	<b>61,122</b>	<b>71,826</b>	<b>98,038</b>	<b>134,460</b>	<b>113,138</b>
<b>Sources of Finance</b>	<b>54,697</b>	<b>61,122</b>	<b>71,826</b>	<b>98,038</b>	<b>134,460</b>	<b>113,138</b>
Net Privatization Proceeds	172	673	183	425	22	0
Domestic Sources	33,286	527	83,627	101,492	144,295	136,977
Non-Banks	54,212	3,714	-15,191	61,229	34,712	18,941
Banks	-20,926	-3,187	98,818	40,263	109,583	118,036
Foreign Sources	3,581	11,439	-1,812 <sup>2/</sup>	2,458	5,022	-9,691
Blocked Accounts Used in Amortization of CBE Bonds	-	38,970	-	-	-	-
Payments of Outstanding Arrears	-693	-56	-4	-	-	-
Other	19,922	14,791	-602	347	3,553	-14,925
Exchange Rate Revaluation	-432	-4,276	3,366	1,328	3,922	1,072
Difference between T-Bills face value and present value	-1,168	-1,149	-10,915	-227	-7,419	12,036
Undistributed	29	203	-2,017	-7,785	-14,935	-12,331

Source: Ministry of Finance.

1/ Based on IMF GFS 2001 (modified to cash basis).

2/ Includes reclassified onlent loans that have been redefined as part of Central and Local Government debt instead of Other Sectors' External Debt.



Source: Ministry of Finance and Central Bank of Egypt.

1/ Includes Central Administration and Local Governments, and Public Services Authorities.

2/ According to the Ministry of Planning, GDP (at market prices) for 2011/2012 is projected to reach LE 1546.2 billion compared to a revised figure of LE 1371.8 billion in 2010/2011.

3/ Using CBE classification of government external debt. CBE reclassified US\$ 4.3 billion as part of Central and Local Government debt, that was only reflected in its statistics starting September 2008. It is noteworthy that such reclassification had not any impact on the total external debt.

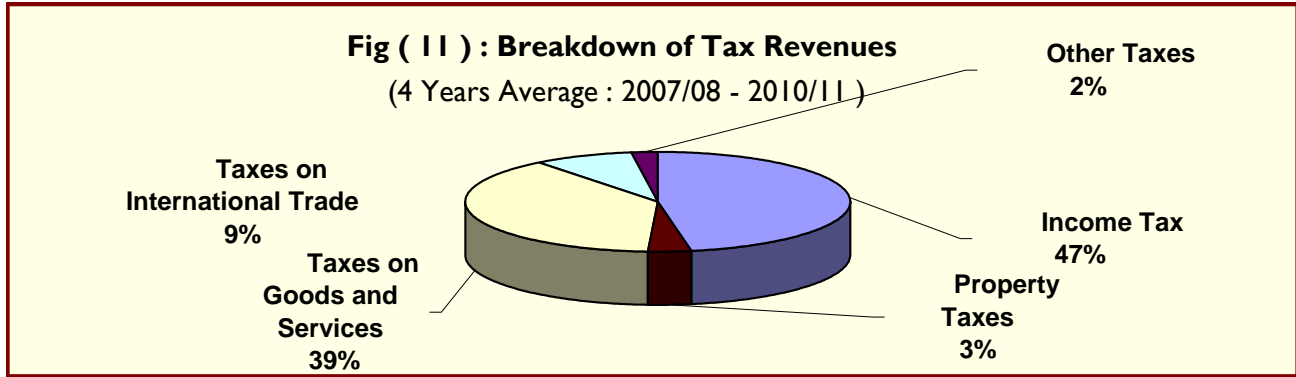
**Table ( 12-a ): Revenues Breakdown  
(Main Tax Revenues)**

(LE Millions)

	2006/07 Actual	2007/08 Actual	2008/09 Actual	2009/10 Actual	2012/13 1/ Budget	2010/11 Jul-May	2011/12 Jul-May
<b>Total Revenues</b>	<b>180,215</b>	<b>221,404</b>	<b>282,505</b>	<b>268,114</b>	<b>393,476</b>	<b>200,783</b>	<b>259,729</b>
<b>Tax Revenues</b>	<b>114,326</b>	<b>137,195</b>	<b>163,222</b>	<b>170,494</b>	<b>266,905</b>	<b>151,259</b>	<b>179,162</b>
<b>Taxes on Income, Capital Gains and Profits, of which</b>	<b>58,535</b>	<b>67,059</b>	<b>80,255</b>	<b>76,618</b>	<b>121,654</b>	<b>65,628</b>	<b>80,593</b>
Taxes on income from employment	6,192	7,351	9,144	11,401	20,835	12,221	14,399
Taxes on income from activity other than employment	3,498	4,102	5,080	4,918	9,081	4,859	4,302
Capital Gains Tax	31	43	60	84	98	75	87
<b>Taxes on Corporate Profits, of which</b>	<b>48,815</b>	<b>55,563</b>	<b>65,971</b>	<b>60,215</b>	<b>89,740</b>	<b>48,472</b>	<b>61,805</b>
From EGPC	25,380	29,268	34,135	32,181	45,816	22,811	31,326
From Suez Canal	9,144	10,268	10,391	9,443	14,095	9,400	10,800
From other companies	14,136	15,997	21,416	18,576	29,829	16,259	19,680
<b>Taxes on Property</b>	<b>1,788</b>	<b>2,052</b>	<b>2,763</b>	<b>8,770</b>	<b>19,403</b>	<b>8,291</b>	<b>12,024</b>
<b>Recurrent Tax on Immovable Property</b>	<b>352</b>	<b>407</b>	<b>612</b>	<b>518</b>	<b>1,004</b>	<b>0</b>	<b>477</b>
Lands	165	176	278	189	252	0	164
Buildings	188	231	334	329	752	0	313
<b>Taxes on Financial and Capital Transactions, of which</b>	<b>461</b>	<b>534</b>	<b>546</b>	<b>6,415</b>	<b>15,554</b>	<b>6,636</b>	<b>9,784</b>
Tax on T-bills and bonds' payable interest	-	-	-	5808	14,854	6,121	9,212
<b>Taxes and Fees on Cars</b>	<b>974</b>	<b>1,111</b>	<b>1,605</b>	<b>1,837</b>	<b>2,844</b>	<b>1,655</b>	<b>1,764</b>
<b>Taxes on Goods and Services, of which</b>	<b>39,436</b>	<b>49,747</b>	<b>62,650</b>	<b>67,095</b>	<b>100,702</b>	<b>63,427</b>	<b>70,773</b>
General Sales Tax on Goods	18,036	25,448	27,605	30,712	43,561	27,220	33,595
Domestic	6,186	8,927	9,542	11,735	19,638	10,357	14,227
Imported	11,850	16,521	18,063	18,977	23,923	16,862	19,368
General Sales Tax on Services	6,057	7,058	8,804	9,152	12,513	8,404	8,039
Excises on Domestic Commodities (Table I)	6,414	7,164	14,451	15,516	27,311	18,205	19,063
Excises on Imports (Table I)	65	27	23	50	100	49	65
Taxes on Specific Services	595	684	1,056	917	1,062	710	799
Stamp tax (excludes stamp tax on salaries)	3,245	4,303	5,165	5,062	8,568	4,304	4,614
<b>Taxes on International Trade, of which</b>	<b>10,370</b>	<b>14,020</b>	<b>14,091</b>	<b>14,702</b>	<b>20,759</b>	<b>11,829</b>	<b>13,206</b>
Tax on Valued Customs	9,814	12,956	13,064	13,242	19,710	11,054	12,433
<b>Other Taxes</b>	<b>4,198</b>	<b>4,317</b>	<b>3,464</b>	<b>3,309</b>	<b>4,388</b>	<b>2,084</b>	<b>2,566</b>

Source: Ministry of Finance

1/ Data reflects budget figures after being approved by Supreme Council of the Armed Forces, Decree Number 27 for the year 2012



Source: Ministry of Finance

**Table ( 12-b ): Revenues Breakdown  
(Non-Tax Revenues)**

	(LE Millions)							
	2006/07	2007/08	2008/09	2009/10	2010/11	2012/13 <sup>1/</sup>	2010/11	2011/12
	Actual	Actual	Actual	Actual	Actual	Budget	Jul-May	Jul-May
<b>Total Non-Tax revenues</b>	<b>65,889</b>	<b>84,209</b>	<b>119,283</b>	<b>97,621</b>	<b>73,214</b>	<b>126,570</b>	<b>49,525</b>	<b>80,567</b>
<b>Grants</b>	<b>3,886</b>	<b>1,463</b>	<b>7,984</b>	<b>4,333</b>	<b>2,287</b>	<b>9,021</b>	<b>1,295</b>	<b>8,987</b>
From Foreign Governments	3,398	1,155	7,535	3,497	924	8,220	624	8,832
From International Organizations	289	109	148	332	392	400	236	7
Other	200	198	301	503	971	402	435	148
<b>Other Revenues</b>	<b>62,003</b>	<b>82,746</b>	<b>111,299</b>	<b>93,288</b>	<b>70,927</b>	<b>117,549</b>	<b>48,229</b>	<b>71,580</b>
<b>Property Income</b>	<b>45,110</b>	<b>52,455</b>	<b>53,395</b>	<b>54,571</b>	<b>41,188</b>	<b>69,973</b>	<b>32,097</b>	<b>54,102</b>
Interest Income, of which	1,343	1,335	4,849	3,928	1,130	1,784	860	865
Onlent Loans (included interests on foreign loans re-	882	1,043	4,588	3,772	979	1,619	772	741
lent by the treasury)								
Dividends, of which	25,750	46,112	40,356	43,186	41,315	64,379	29,723	51,245
EGPC	11,014	25,282	21,637	25,546	21,010	25,986	11,275	19,027
Suez Canal	11,931	15,098	13,573	12,729	15,252	18,636	13,649	14,418
Economic Authorities	581	3,047	1,245	1,431	1,287	2,908	1,185	2,022
Public Enterprise Sector Companies	2,118	2,784	3,873	3,099	3,263	4,500	3,112	2,875
Rent, of which	2,738	1,901	7,536	5,899	1,655	3,410	714	1,992
Royalties on Petroleum	1,797	1,444	3,662	2,750	1,465	2,933	560	1,800
Other Property Income <sup>2/</sup>	15,280	3,108	655	1,557	-2,912	400	800	0
<b>Sales of Goods and Services</b>	<b>9,774</b>	<b>12,037</b>	<b>16,216</b>	<b>17,212</b>	<b>17,405</b>	<b>17,104</b>	<b>9,864</b>	<b>10,863</b>
Service fees, of which	9,684	11,986	14,758	15,977	17,280	17,081	9,744	10,844
Current revenue from special accounts and funds <sup>3/</sup>	8,086	9,393	11,468	12,268	13,741	11,924	6,686	7,777
Sales of Goods, of which	90	51	1,458	1,235	125	23	120	19
Revenue from natural gas price reform <sup>4/</sup>	-	-	1,415	1,200	100	0	100	0
<b>Fines, Penalties and Forfeits</b>	<b>237</b>	<b>247</b>	<b>566</b>	<b>421</b>	<b>640</b>	<b>8,003</b>	<b>219</b>	<b>283</b>
<b>Voluntary Transfers other than grants</b>	<b>462</b>	<b>557</b>	<b>514</b>	<b>684</b>	<b>916</b>	<b>57</b>	<b>250</b>	<b>151</b>
Current	416	330	393	460	676	52	207	130
Capital	47	226	120	225	240	5	43	21
<b>Miscellaneous Revenues</b>	<b>6,419</b>	<b>17,450</b>	<b>40,608</b>	<b>20,400</b>	<b>10,779</b>	<b>22,413</b>	<b>5,801</b>	<b>6,181</b>
Current	1,864	5,505	31,055	3,373	2,865	4,207	1,922	2,567
Capital, of which	4,555	11,945	9,554	17,027	7,914	18,206	3,879	3,614
Decrease in Advanced payments <sup>5/</sup>	2,105	2,150	3,091	3,081	3,580	0	958	1,147
Other capital revenue to finance investments	2,224	3,389	4,643	5,567	4,550	9,851	2,638	1,579

Source: Ministry of Finance

- Data not available.

1/ Data reflects budget figures after being approved by Supreme Council of the Armed Forces, Decree Number 27 for the Year 2012.

2/ Other property income was marked in FY 2009/2010 by exceptional revenues worth LE 1.5 billion, as well as in FY 2007/2008 by LE 3.1 billion from granting the "third generation" licence to mobile companies. As for FY 2006/2007, it was marked by LE 15.2 billion earned from the sale of the third mobile licence to a foreign investor.

3/ Revenues from special accounts and funds belonging to budget sector entities like public universities, medical centers and research institutes. Such revenues are met by equivalent amounts on the expenditures side.

4/ Reflects the impact of enacting Law 114, 2008 on revenues from sale of natural gas at higher prices to energy-intensive industries. The revenues depicted above reflect the impact of price reform.

5/ Reflects allocations to finance investment projects in previous year, which were not used during that year. Such allocations are thus carried forward to the current fiscal year and recorded as self-financing sources of investment under miscellaneous revenues.

**Table ( 13 ): Receipts by Customs Authority <sup>1/</sup>**  
**(Based on U.N. Broad Economic Category Classification)**

(LE Millions)

Code	Imports					Customs Revenue 2/				
	2007/08	2008/09	2009/10	2010/11	Jul-May 2011/12	2007/08	2008/09	2009/10	2010/11	Jul-May 2011/12
<b>Total</b>	<b>229,107</b>	<b>247,704</b>	<b>238,930</b>	<b>327,026</b>	<b>329,000</b>	<b>14,012</b>	<b>14,091</b>	<b>14,655</b>	<b>13,857</b>	<b>12,465</b>
	(22.2)	(8.1)	-(3.5)	(36.9)	(10.5)	(35.5)	(0.6)	(4.0)	-(5.4)	(3.5)
111 Primary Foodstuffs (for Industry)	17,440	16,093	18,052	24,628	27,159	5	5	5	19	21
112 Primary Foodstuffs (for consumption)	3,431	2,181	2,770	6,600	8,250	37	48	46	31	88
121 Manufactured Foodstuffs (for Industry)	8,215	8,651	7,475	12,599	24,817	132	117	47	41	21
122 Manufactured Foodstuffs (for consumption)	7,143	7,931	7,825	15,310	17,537	229	323	352	1,090	361
21 Primary Industrial Inputs	17,152	17,516	17,517	28,992	31,108	217	181	211	175	140
22 Primary Manufactured Inputs	89,767	89,304	91,507	107,471	111,664	2,948	3,393	2,756	2,334	2,194
31 Fuel and oil (crude)	7,731	5,828	10,456	3,670	7,164	92	2	185	154	0.1
32 Manufactured Fuels, Oil (Other)	12,051	12,271	2,890	16,278	18,054	612	121	368	899	1,215
41 Capital goods, except transport equipment	24,280	34,594	29,625	40,165	23,817	897	879	996	851	698
42 Spare parts and accessories for capital goods	9,454	11,588	11,745	17,087	14,583	375	443	483	507	459
51 Passenger motor cars	7,896	7,580	7,656	7,573	6,508	3,348	2,931	3,234	2,388	2,921
52 Motor cars (other)	6,328	6,555	6,387	9,055	6,435	1115	1121	847	846	735
53 Spare parts and accessories for transportation	7,723	6,703	7,739	13,645	12,068	522	557	513	634	646
61 Durable consumption goods	2,416	10,188	5,050	4,621	3,524	334	432	415	743	590
62 Semi-durable consumption goods	2,945	2,943	3,427	7,094	5,361	470	564	569	1,113	548
63 Non-Durable consumption goods	5,076	7,768	8,765	12,057	10,825	317	454	490	560	205
7 Other Commodities	58	11	45	182	127	2,360	2,520	3,140	1,470	1,623
<b>Memorandum Items</b>										
Total Imports (US\$ Millions)	41,626	44,943	43,344	56,288	54,897					
Customs / GDP <sup>3/</sup>						1.6	1.4	1.2	1.0	0.8
Customs / Total Revenues and grants						6.3	5.0	5.5	5.2	4.8
Customs / Total Taxes <sup>4/</sup>						10.7	9.1	9.0	7.5	7.3

Sources: Ministry of Finance, Egyptian Customs Authority.

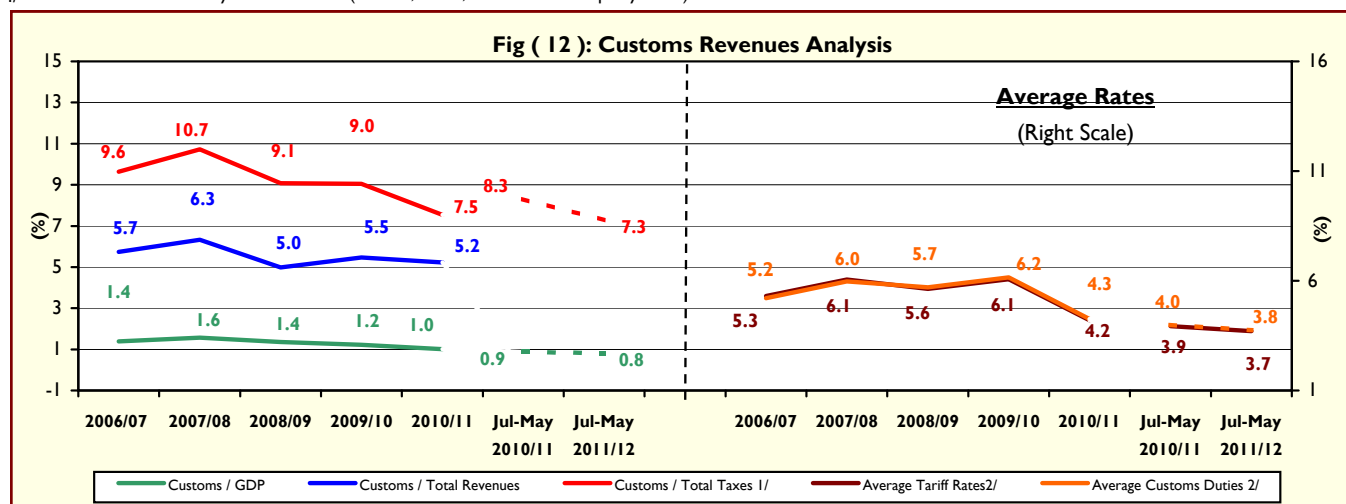
( ) Percent change over same period in previous year.

1/ Aggregate receipts in this table may differ from those presented in the Budget due to different distribution of Customs Authority proceeds among various budget lines, such as taxes on international trade, taxes on goods and services, and other taxes.

2/ Includes sovereign as well as current revenues. It is noteworthy to mention that Customs Revenue data for FY 2010/2011 are currently being revised on monthly basis.

3/ According to the Ministry of Planning, GDP (at market prices) for 2011/2012 is projected to reach LE 1546.2 billion compared to a revised figure of LE 1371.8 billion in 2010/2011.

4/ Total taxes as collected by tax authorities (Income, Sales ,Customs and Property taxes).



Sources: Ministry of Finance, Egyptian Customs Authority.

1/ Total taxes as collected by tax authorities (Income, Sales ,Customs and Property taxes).

2/ As percent of total imports.

**Table ( 14): Expenditures Breakdown <sup>1/</sup>**

	(LE Millions)							
	2006/07	2007/08	2008/09	2009/10	2010/11	2012/ <sup>2/</sup> 13	2010/11	2011/12
	Actual	Actual	Actual	Actual	Actual	Budget	Jul-May	Jul-May
<b>Total Expenditures</b>	<b>222,029</b>	<b>282,290</b>	<b>351,500</b>	<b>365,987</b>	<b>401,866</b>	<b>533,785</b>	<b>315,097</b>	<b>396,698</b>
<b>Compensation of Employees, of which</b>	<b>52,153</b>	<b>62,839</b>	<b>76,147</b>	<b>85,369</b>	<b>96,271</b>	<b>136,627</b>	<b>79,857</b>	<b>101,552</b>
<b>Salaries and wages in cash and in-kind</b>	<b>42,399</b>	<b>51,172</b>	<b>62,658</b>	<b>70,321</b>	<b>78,270</b>	<b>108,187</b>	<b>65,618</b>	<b>82,978</b>
Permanent staff	12,671	13,939	15,157	15,840	17,917	23,123	16,271	17,336
Temporary staff	526	701	969	1,191	1,748	2,075	1,527	1,890
Rewards	18,549	21,943	26,710	29,940	35,093	59,008	27,866	43,060
Specific Allowances	2,015	3,966	6,223	9,381	9,981	10,505	8,309	9,150
Cash Benefit/Allowance	7,400	9,051	11,738	11,710	11,396	10,808	10,055	9,828
In-kind Benefit/Allowance	1,237	1,573	1,861	2,260	2,135	2,667	1,591	1,714
<b>Insurance Benefits</b>	<b>5,518</b>	<b>6,165</b>	<b>7,210</b>	<b>7,850</b>	<b>9,103</b>	<b>12,508</b>	<b>7,906</b>	<b>9,987</b>
Government share in government insurance fund	4,886	5,464	6,412	6,970	8,070	10,896	6,998	8,874
Other Insurance benefits	631	701	798	880	1,033	1,612	907	1,113
<b>Purchases of Goods and Services, of which</b>	<b>17,028</b>	<b>18,470</b>	<b>25,072</b>	<b>28,059</b>	<b>26,148</b>	<b>28,765</b>	<b>17,057</b>	<b>18,119</b>
<b>Goods, of which</b>	<b>6,538</b>	<b>7,272</b>	<b>11,404</b>	<b>11,967</b>	<b>9,979</b>	<b>13,324</b>	<b>7,423</b>	<b>7,720</b>
Raw materials	2,844	3,102	3,482	4,149	4,031	6,361	2,940	3,335
Operating Fuels, oil, and moving parts	537	641	1,046	1,537	871	979	774	619
Water and Lighting	2,273	2,621	5,831	4,993	3,846	4,290	2,891	2,906
<b>Services, of which</b>	<b>6,984</b>	<b>7,625</b>	<b>9,805</b>	<b>11,442</b>	<b>10,716</b>	<b>11,382</b>	<b>7,759</b>	<b>8,420</b>
Maintenance	2,116	2,401	2,925	3,428	3,336	4,384	2,601	2,469
Copy expenditures, periodicals, and writing rights	1,250	1,284	1,094	1,264	842	1,220	404	905
Public transportation	924	1,134	1,349	1,900	2,112	2,431	1,794	1,833
Various Services <sup>3/</sup>	1,659	1,745	3,158	3,459	3,133	2,296	2,300	2,575
<b>Other</b>	<b>3,505</b>	<b>3,574</b>	<b>3,864</b>	<b>4,650</b>	<b>5,453</b>	<b>4,059</b>	<b>1,875</b>	<b>1,979</b>

Sources: Ministry of Finance, Egyptian Tax Authority

1/ Based on IMF GFS 2001 (modified to cash basis).

2/ Data reflects budget figures after being approved by Supreme Council of the Armed Forces, Decree Number 27 for the year 2012.

3/ Accounts for other various types of expenditures on services, of which judicial judgement execution expenses is most significant.



Table ( 14 ): Expenditures Breakdown (Continued)

	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	(LE Millions)	
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	2010/11 Jul-May	2011/12 Jul-May
<b>Interest, of which</b>	<b>47,700</b>	<b>50,528</b>	<b>52,810</b>	<b>72,333</b>	<b>85,077</b>	<b>105,300</b>	<b>133,612</b>	<b>72,701</b>	<b>95,461</b>
Foreign	3,033	3,737	3,598	2,840	3,416	4,664	6,091	3,149	3,310
Domestic (to Non-Government Individuals)	27,975	30,691	32,672	53,128	61,134	83,762	109,433	54,467	77,063
Domestic (to Government units)	16,526	15,892	16,403	16,178	20,400	16,654	17,880	15,038	15,046
Other	165	208	138	187	127	220	208	47	41
<b>Subsidies, Grants and Social Benefits, of which</b>	<b>58,442</b>	<b>92,371</b>	<b>127,033</b>	<b>102,974</b>	<b>123,125</b>	<b>154,454</b>	<b>145,838</b>	<b>89,693</b>	<b>131,502</b>
<b>Subsidies</b>	<b>53,959</b>	<b>84,205</b>	<b>93,830</b>	<b>93,570</b>	<b>111,211</b>	<b>130,473</b>	<b>112,987</b>	<b>79,163</b>	<b>120,557</b>
To Non-financial public corporations, of which	52,476	82,017	91,185	91,216	108,316	127,433	110,746	76,547	117,837
GASC	9,406	16,445	21,072	16,819	32,743	18,884	26,600	29,871	25,608
EGPC	40,130	60,249	62,703	66,524	67,680	95,535	70,000	40,051	86,885
To Financial public corporations	1,483	2,188	2,645	2,354	2,895	3,040	2,240	2,616	2,720
<b>Grants</b>	<b>2,599</b>	<b>3,890</b>	<b>4,213</b>	<b>4,380</b>	<b>5,319</b>	<b>6,375</b>	<b>6,013</b>	<b>4,665</b>	<b>4,299</b>
To foreign governments	39	2	169	128	200	186	183	569	183
To international organizations	-	-	-	-	1.20	-	-	0.2	0.2
To general government units	2,560	3,889	4,044	4,252	5,118	6,189	5,830	4,096	4,116
<b>Social Benefits, of which</b>	<b>1,612</b>	<b>4,050</b>	<b>28,707</b>	<b>4,483</b>	<b>6,118</b>	<b>13,766</b>	<b>23,909</b>	<b>5,476</b>	<b>6,084</b>
Social security benefits	1,147	993	1,236	1,464	2,048	2,555	2,658	1,817	2,547
Social assistance benefits <sup>2/</sup>	1	2,600	26,805	2,400	3,438	10,700	20,700	3,178	2,750
Service expenditures for non employees	436	418	625	570	572	455	484	427	728
Social benefits for employees	27	38	41	49	60	56	67	53	59
<b>Other Expenditures, of which</b>	<b>21,208</b>	<b>23,892</b>	<b>27,007</b>	<b>28,901</b>	<b>31,364</b>	<b>31,122</b>	<b>33,325</b>	<b>26,790</b>	<b>26,299</b>
Current Miscellaneous Expenditures	2,437	3,387	3,909	3,909	3,365	2,549	3,079	2,615	2,336
Taxes and fees	52	95	100	74	67	87	88	56	51
Contributions	169	324	256	246	162	330	330	149	196
Other	2,216	2,967	3,553	3,589	3,136	2,132	2,661	2,410	2,089
Contingency Reserves <sup>3/</sup>	18,771	20,505	23,098	24,992	28,000	28,573	30,246	24,176	23,963
<b>Purchases of Non-Financial Assets (Investments), of which</b>	<b>25,498</b>	<b>34,191</b>	<b>43,430</b>	<b>48,350</b>	<b>39,881</b>	<b>45,661</b>	<b>55,618</b>	<b>28,999</b>	<b>23,766</b>
Fixed Assets	20,928	28,186	34,654	39,205	33,303	41,535	49,297	26,087	21,358
Direct investment (including customs fees)	20,524	27,734	34,161	38,622	32,648	40,836	48,118	25,343	21,002
Postponed (operational) expenses	405	452	493	583	655	699	1,179	745	356
Non-Productive Assets <sup>4/</sup>	155	270	448	680	508	586	945	583	477
Other non-financial assets	4,415	5,735	8,329	8,465	6,070	2,971	4,726	2,329	1,931

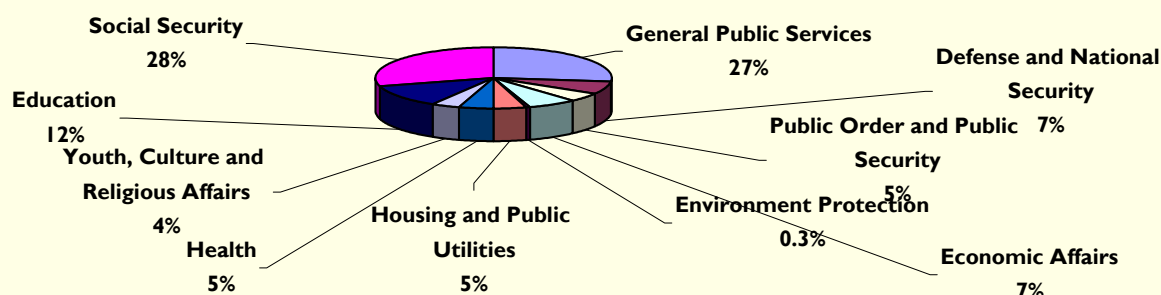
Source: Ministry of Finance.

1/ Data reflects budget figures after being approved by Supreme Council of the Armed Forces, Decree Number 27 for the year 2012

2/ Reflects Treasury contributions towards Pension Funds.

3/ Includes expenditures on defense.

4/ Reflects purchases of natural assets.

Fig ( 13 ): Functional Classification of Public Expenditures  
( 4 Years Average : 2007/08 - 2010/11 )

Source: Ministry of Finance.