

Section 4

FISCAL SECTOR

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Table (10): Summary of Government Fiscal Operations

(LE Million)

	2010/11		2011/12		2012/13		2013/14		2014/15 ^{1/}	2015/16 ^{2/}
	Actual		Actual		Actual		Actual		Budget	Budget
	Budget Sector ^{3/}	General Government ^{4/}	Budget Sector ^{3/}	Budget Sector ^{3/}						
Total Revenues	265,286	302,010	303,622	348,864	350,322	403,637	456,788	519,449	548,632	622,277
Tax Revenues	192,072	192,073	207,410	207,409	251,119	251,119	260,289	260,289	364,290	422,427
Grants	2,287	2,287	10,104	10,104	5,208	5,208	95,856	95,856	23,492	2,208
Other Revenues	70,927	107,650	86,108	131,351	93,996	147,310	100,642	163,304	160,850	197,641
Total Expenditures	401,866	440,411	470,992	516,422	588,188	644,080	701,514	759,847	789,431	864,564
Wages and Salaries	96,271	97,560	122,818	124,457	142,956	145,064	178,589	180,829	207,243	218,108
Purchases of Goods and Services	26,148	26,645	26,826	27,079	26,652	27,155	27,247	27,556	33,070	41,432
Interest Payments	85,077	76,362	104,441	93,401	146,995	135,331	173,150	159,330	199,011	244,044
Subsidies, Grants and Social benefits	123,125	168,265	150,193	204,454	197,093	261,760	228,579	298,002	233,853	231,221
Other Expenditures	31,364	31,553	30,796	31,072	34,975	35,140	41,068	41,209	49,065	54,799
Purchases of Non-Financial assets	39,881	40,026	35,918	35,959	39,516	39,629	52,882	52,921	67,189	74,961
Cash Deficit ^{5/}	136,580	138,401	167,370	167,558	237,865	240,443	244,727	240,399	240,799	242,287
Net Acquisition of Financial assets	-2,120	-4,263	-665	-1,866	1,854	6,410	10,713	14,317	-827	8,806
Overall Fiscal Deficit	134,460	134,138	166,705	165,692	239,719	246,853	255,439	254,716	239,972	251,093
Memorandum items:										
Overall Deficit/ GDP (%) ^{6/}	9.8	9.8	10.6	10.5	13.7	14.1	12.8	12.8	10.0	8.9
Primary Deficit / GDP (%) ^{6/}	3.6	4.2	4.0	4.6	5.3	6.4	4.1	4.8	1.7	0.2
Revenues/ GDP (%) ^{6/}	19.3	22.0	19.3	22.1	20.0	23.0	22.9	26.0	22.8	22.0
Expenditure/ GDP (%) ^{6/}	29.3	32.1	29.9	32.8	33.5	36.7	35.1	38.0	32.8	30.5

Source: Ministry of Finance.

* **It is noteworthy that preliminary fiscal data for the year 2014/2015 is still under preparation and will be published when finalized.**

1/ Data reflects budget figures in light of Presidential Decree Number 65 for the year 2014.

2/ Data reflects budget figures in light of Presidential Decree Number 32 for the year 2015.

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

4/ 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.

5/ Overall deficit excluding net acquisition of financial assets.

6/ The Ministry of Planning has revised the time series of GDP starting FY11/12 until FY13/14 in accordance with the economic census. However, the historical actuals for that period have not been changed, to the previously recorded estimates. It is also worthy to note that GDP estimates for 2014/2015 have been revised to LE 2431.1 billion in light of these recent developments.

FISCAL SECTOR

Table (11) Budget Sector : Summary of Main Budget Operations ^{1/ 2/}

	Budget		Actuals							(LE Millions)			
	2014/15 ^{3/}	2015/16 ^{4/}	2009/10		2010/11		2011/12		2012/13		2013/14	2013/14	2014/15
			Jul- May	Jul-May*	Jul- May	Jul-May*	Jul- May	Jul-May*	Jul- May	Jul-May*	Jul- May	Jul-May*	
Total Revenues	548,632	622,277	268,114	265,286	303,622	350,322	456,788	337,842	350,082				
Tax Revenues	364,290	422,427	170,494	192,072	207,410	251,119	260,289	212,931	260,918				
Income Tax	169,665	158,729	76,618	89,593	91,245	117,762	120,925	97,218	111,043				
Property Taxes	26,159	41,236	8,770	9,452	13,089	16,453	18,761	17,286	19,423				
Taxes on Goods and Services	137,163	184,094	67,095	76,068	84,594	92,924	91,867	80,360	108,355				
Taxes on International Trade	20,694	27,401	14,702	13,858	14,788	16,771	17,673	14,931	19,411				
Other Taxes	10,608	10,968	3,309	3,102	3,694	7,208	11,062	3,136	2,687				
Non-Tax Revenue	184,342	199,850	97,621	73,214	96,212	99,203	196,499	124,910	89,164				
Grants	23,492	2,208	4,333	2,287	10,104	5,208	95,856	51,521	8,018				
From Foreign Governments	22,854	1,582	3,497	924	9,339	4,820	95,497	51,370	7,896				
From International Organizations	366	233	332	392	95	112	150	38	57				
Other	272	393	503	971	670	275	210	113	66				
Other Revenues	160,850	197,641	93,288	70,927	86,108	93,996	100,642	73,390	81,145				
Property Income	116,778	126,383	54,571	41,188	55,979	56,494	56,990	46,011	50,444				
Proceeds from Sales of Goods and Services	21,831	27,209	17,212	17,405	17,819	22,733	28,499	18,379	17,450				
Fines, Penalties and Forfeits	673	637	421	640	519	479	546	446	609				
Voluntary Transfers	556	893	684	916	673	612	1,061	184	328				
Miscellaneous Revenues	21,011	42,520	20,400	10,779	11,118	13,677	13,547	8,370	12,316				
Total Expenditures	789,431	864,564	365,987	401,866	470,992	588,188	701,514	519,697	601,448				
Compensation of Employees	207,243	218,108	85,369	96,271	122,818	142,956	178,589	151,939	172,046				
Purchases of Goods and Services	33,070	41,432	28,059	26,148	26,826	26,652	27,247	19,965	24,095				
Interest Payments	199,011	244,044	72,333	85,077	104,441	146,995	173,150	139,031	154,456				
Subsidies, Grants and Social benefits	233,853	231,221	102,974	123,125	150,193	197,093	228,579	140,676	162,698				
Other Expenditures	49,065	54,799	28,901	31,364	30,796	34,975	41,068	33,423	42,385				
Purchases of Non-Financial assets	67,189	74,961	48,350	39,881	35,918	39,516	52,882	34,663	45,768				
Total Cash Deficit ^{5/}	240,799	242,287	97,872	136,580	167,370	237,865	244,727	181,855	251,366				
Net Acquisition of Financial assets	-827	8,806	166	-2,120	-665	1,854	10,713	7,499	10,484				
Overall Fiscal Deficit	239,972	251,093	98,038	134,460	166,705	239,719	255,439	189,354	261,850				
Memorandum items:													
Overall Deficit/ GDP (%) ^{6/}	10.0	8.9	8.1	9.8	10.6	13.7	12.8	9.5	10.8				
Primary Deficit / GDP (%) ^{6/}	1.7	0.2	2.1	3.6	4.0	5.3	4.1	2.5	4.4				
Revenues/ GDP (%) ^{6/}	22.8	22.0	22.2	19.3	19.3	20.0	22.9	16.9	14.4				
Expenditure/ GDP (%) ^{6/}	32.8	30.5	30.3	29.3	29.9	33.5	35.1	26.0	24.7				

Source: Ministry of Finance.

* **It is noteworthy that preliminary fiscal data for the year 2014/2015 is still under preparation and will be published when finalized.** The reduction in non tax revenues could be explained mainly due to the decline in grants during the period July-May 2014/2015 if compared to the exceptional grants received during the period of comparison July-May 2013/2014. It is noteworthy that the exceptional grants received the same period last year were US\$ 3 billion grants from the United Arab of Emirates and Saudi Arabia, in addition to LE 20.3 billion (out of LE 29.7 billion allocated to finance the first stimulus package related to the presidential decree no. 105, 2013).

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

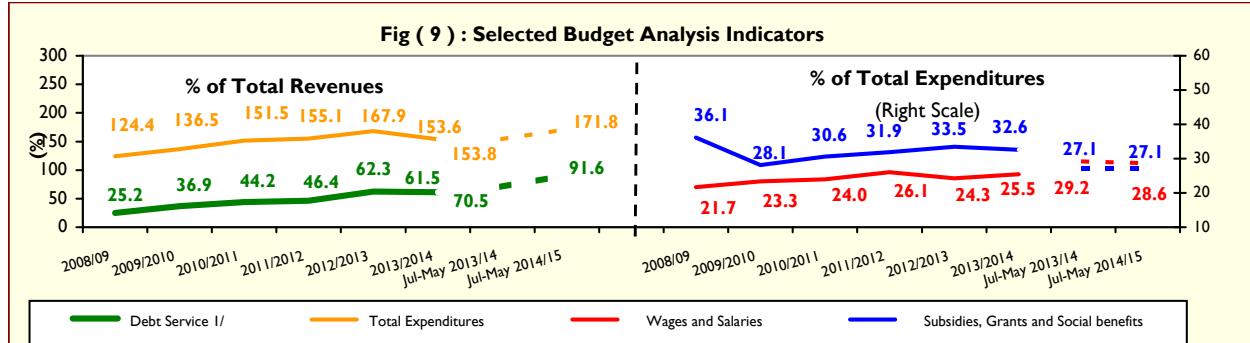
2/ Based on IMF GFS 2001 (modified to cash basis).

3/ Data reflects budget figures in light of Presidential Decree Number 65 for the year 2014.

4/ Data reflects budget figures in light of Presidential Decree Number 32 for the year 2015.

5/ Overall deficit excluding net acquisition of financial assets.

6/ The Ministry of Planning has revised the time series of GDP starting FY11/12 until FY13/14 in accordance with the economic census. However, the historical actuals for that period have not been changed, to the previously recorded estimates. It is also worthy to note that GDP estimates for 2014/2015 have been revised to LE 2431.1 billion in light of these recent developments.



Source: Ministry of Finance.

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

Table (11) Budget Sector : Summary of Main Budget Operations ^{1/} (continued)

(LE Millions)

	Actuals						Jul- Mar 2014/15
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	
Overall Fiscal Deficit	71,826	98,038	134,460	166,705	239,719	255,439	218,251
Sources of Finance	71,826	98,038	134,460	166,705	239,719	255,439	218,251
Net Privatization Proceeds	183	425	22	0	12	-315	0
Domestic Sources	83,627	101,492	144,295	182,218	270,624	277,320	242,199
Non-Banks	-15,191	61,229	34,712	35,844	49,286	32,957	73,068
Banks	98,818	40,263	109,583	146,374	221,338	244,363	169,131
Foreign Sources	-1,812 ^{2/}	2,458	5,022	-9,062	20,270	4,022	-25,299
Blocked Accounts Used in Amortization of CBE Bonds	-	-	-	-	-	-	-
Payments of Outstanding Arrears	-4	-	-	-	-	-	-
Other	-602	347	3,553	-443	-13,147	-25,388	-16,275
Exchange Rate Revaluation	3,366	1,328	3,922	1,533	11,357	1,242	548
Difference between T-Bills face value and present value	-10,915	-227	-7,419	-11,376	-6,791	-1,051	-6,318
Undistributed	-2,017	-7,785	-14,935	3,835	-42,606	-391	23,395

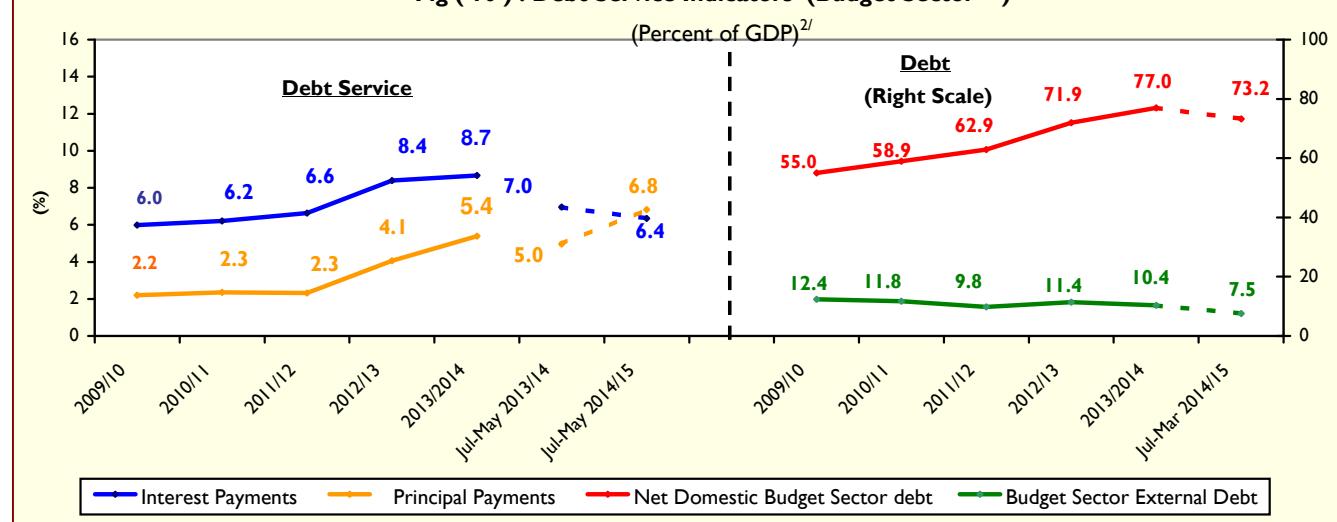
FISCAL SECTOR

Source: Ministry of Finance.

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

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

Fig (10) : Debt Service Indicators (Budget Sector ^{1/})



Source: Ministry of Finance and Central Bank of Egypt.

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

2/ The Ministry of Planning has revised the time series of GDP starting FY11/12 until FY13/14 in accordance with the economic census. However, the historical actuals for that period have not been changed, to the previously recorded estimates. It is also worthy to note that GDP estimates for 2014/2015 have been revised to LE 2431.1 billion in light of these recent developments.

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

(LE Millions)

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15 ^{1/}	2015/16 ^{2/}	2013/14 Jul- May	2014/15 Jul-May
	Actuals						Budget	Budget	
Total Revenues	268,114	265,286	303,622	350,322	456,788	548,632	622,277	337,842	350,082
Tax Revenues	170,494	192,072	207,410	251,119	260,289	364,290	422,427	212,931	260,918
Taxes on Income, Capital Gains and Profits, of which	76,618	89,593	91,245	117,762	120,925	169,665	158,729	97,218	111,043
Taxes on income from employment	11,401	13,393	16,010	19,708	22,252	25,797	30,976	20,359	23,473
Taxes on income from activity other than employment	4,918	5,485	5,582	6,436	8,943	14,550	15,557	8,244	9,748
Capital Gains Tax	84	177	104	87	218	3,193	3,520	155	200
Taxes on Corporate Profits, of which	60,215	70,538	69,550	91,531	89,512	126,126	108,676	68,459	77,622
From EGPC	32,181	34,308	34,075	45,816	46,060	54,259	39,968	30,624	28,873
From CBE	0	0	0	8,290	4,042	8,592	8,519	3,138	4,003
From Suez Canal	9,443	10,900	11,800	12,150	14,312	14,835	17,551	11,500	11,700
From other companies	18,576	25,330	23,674	25,275	25,099	48,440	42,638	23,198	33,046
Taxes on Property	8,770	9,452	13,089	16,453	18,761	26,159	41,236	17,286	19,423
Recurrent Tax on Immovable Property	518	317	520	531	428	3,909	3,473	397	553
Lands	189	178	175	185	184	221	232	173	173
Buildings	329	139	346	346	244	3,688	3,241	224	380
Taxes on Financial and Capital Transactions, of which	6,415	7,323	10,575	13,905	16,055	19,668	33,880	14,839	16,248
Tax on T-bills and bonds' payable interest	5808	6711	9903	13168	15256	18,855	32,968	14,188	15,447
Taxes and Fees on Cars	1,837	1,813	1,993	2,017	2,279	2,582	3,883	2,050	2,622
Taxes on Goods and Services, of which	67,095	76,068	84,594	92,924	91,867	137,163	184,094	80,360	108,355
General Sales Tax on Goods	30,712	31,873	37,174	39,496	42,974	62,548	84,254	38,345	48,087
Domestic	11,735	12,923	15,566	14,038	14,577	23,394	30,209	13,399	16,576
Imported	18,977	18,950	21,607	25,458	28,398	39,154	54,045	24,946	31,511
General Sales Tax on Services	9,152	9,391	9,141	9,767	9,463	17,998	29,595	8,307	10,792
Excises on Domestic Commodities (Table I)	15,516	23,122	25,985	30,482	24,190	37,859	45,560	21,361	35,241
Excises on Imports (Table I)	50	55	71	49	374	82	436	320	248
Taxes on Specific Services	917	873	880	1,092	1,167	1,473	1,834	928	1,186
Stamp tax (excludes stamp tax on salaries)	5,062	5,065	5,465	5,248	6,694	7,500	10,062	5,823	6,392
Taxes on International Trade, of which	14,702	13,858	14,788	16,771	17,673	20,694	27,401	14,931	19,411
Tax on Valued Customs	13,242	12,997	13,955	15,626	16,935	19,626	26,258	14,263	18,578
Other Taxes	3,309	3,102	3,694	7,208	11,062	10,608	10,968	3,136	2,687

Source: Ministry of Finance

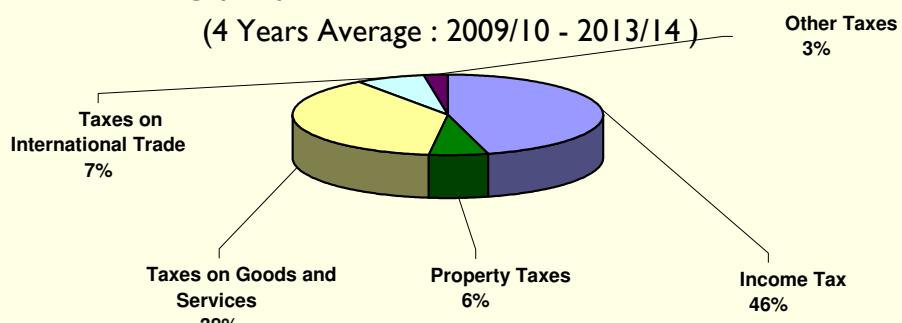
* **It is noteworthy that preliminary fiscal data for the year 2014/2015 is still under preparation and will be published when finalized.**

1/ Data reflects budget figures in light of Presidential Decree Number 65 for the year 2014.

2/ Data reflects budget figures in light of Presidential Decree Number 32 for the year 2015.

Fig (11) : Breakdown of Tax Revenues

(4 Years Average : 2009/10 - 2013/14)



Source: Ministry of Finance

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

									(LE Millions)	
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15 ^{1/}	2015/16 ^{2/}	2013/14 Jul- May	2014/15 Jul-May *	
	Actuals				Budget	Budget				
Total Non-Tax revenues	97,621	73,214	96,212	99,203	196,499	184,342	199,850	124,910	89,164	
Grants	4,333	2,287	10,104	5,208	95,856	23,492	2,208	51,521	8,018	
From Foreign Governments	3,497	924	9,339	4,820	95,497	22,854	1,582	51,370	7,896	
From International Organizations	332	392	95	112	150	366	233	38.0	56.7	
Other ^{3/}	503	971	670	275	210	272	393	113	66	
Other Revenues	93,288	70,927	86,108	93,996	100,642	160,850	197,641	73,390	81,145	
Property Income	54,571	41,188	55,979	56,494	56,990	116,778	126,383	46,011	50,444	
Interest Income, of which	3,928	1,130	1,078	837	745	7,158	4,583	592	2,583	
Onlent Loans (included interests on foreign loans re-lent by the treasury)	3,772	979	909	698	589	1,948	1,900	491	2,498	
Dividends, of which	43,186	41,315	52,358	51,935	53,966	96,439	101,999	43,970	45,509	
EGPC	25,546	21,010	15,027	18,785	21,809	42,749	29,020	14,514	10,468	
CBE	205	498	15,012	11,317	9,283	22,826	34,357	9,283	13,417	
Suez Canal	12,729	15,252	16,118	16,375	18,084	19,189	19,692	16,078	16,714	
Economic Authorities	1,431	1,287	2,207	1,915	1,630	4,302	10,582	1,294	2,143	
Public Enterprise Sector Companies	3,099	3,263	2,987	2,911	2,362	3,819	2,723	2,044	1,582	
Rent, of which	5,899	1,655	3,078	3,361	2,034	6,031	14,602	1,396	2,223	
Royalties on Petroleum	2,750	1,465	2,800	2,933	1,737	3,176	4,138	1,158	1,973	
Other Property Income	1,557	-2,912	-534	361	245	7,150	5,200	53	128	
Sales of Goods and Services	17,212	17,405	17,819	22,733	28,499	21,831	27,209	18,379	17,450	
Service fees, of which	15,977	17,280	17,789	22,708	28,471	21,802	27,176	18,362	17,413	
Current revenue from special accounts and funds ^{4/5/}	12,268	13,741	14,290	18,946	24,359	16,100	21,289	14,872	12,750	
Sales of Goods, of which	1,235	125	30	25	27	29	32	18	38	
Revenue from natural gas price reform	1,200	100	0	0	0	0	0	0	0	
Fines, Penalties and Forfeits	421	640	519	479	546	673	637	446	609	
Voluntary Transfers other than grants	684	916	673	612	1,061	556	893	184	328	
Current	460	676	497	383	579	555	893	112	234	
Capital	225	240	176	230	482	1	0	71.4	94.0	
Miscellaneous Revenues	20,400	10,779	11,118	13,677	13,547	21,011	42,520	8,370	12,316	
Current	3,373	2,865	3,527	6,872	7,329	4,465	10,951	5,235	6,865	
Capital, of which	17,027	7,914	7,592	6,806	6,219	16,546	31,569	3,134	5,450	
Decrease in Advanced payments ^{6/}	3,081	3,580	3,254	3,363	2,990	0.0	0.0	1,357	2,616	
Other capital revenue to finance investments	5,567	4,550	3,166	2,690	2,709	15,997	18,138	1,406	2,051	

Source: Ministry of Finance

* It is noteworthy that preliminary fiscal data for the year 2014/2015 is still under preparation and will be published when finalized. The reduction in non tax revenues could be explained mainly due to the decline in grants during the period July-May 2014/2015 if compared to the exceptional grants received during the period of comparison July-May 2013/2014. It is noteworthy that the exceptional grants received the same period last year were US\$ 3 billion grants from the United Arab of Emirates and Saudi Arabia, in addition to LE 20.3 billion (out of LE 29.7 billion allocated to finance the first stimulus package related to the presidential decree no. 105, 2013).

1/ Data reflects budget figures in light of Presidential Decree Number 65 for the year 2014.

2/ Data reflects budget figures in light of Presidential Decree Number 32 for the year 2015.

3/ Includes grants from Public Entities .

4/ 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.

5/ Includes additional 10 percent of the monthly receipts of the Special Accounts and Funds, in addition to 25 percent of the outstanding balances of those funds were transferred to the Ministry of Finance applied only during 2013/2014 according to law Number 19 for the year 2013.

6/ 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 ^{1/}
(Based on U.N. Broad Economic Category Classification)**

Code	Imports					Customs Revenue 2/					(LE Millions)
	2010/11	2011/12	2012/13	2013/14	Jul- May 2014/2015	2010/11	2011/12	2012/13	2013/14	Jul- May 2014/2015	
Total	327,026	362,889	427,993	446,187	413,068	13,857	14,788	16,771	17,579	19,421	
	(36.9)	(11.0)	(17.9)	(4.3)	(2.5)	-(5.4)	(6.7)	(22.8)	(26.9)	(30.1)	
111 Primary Foodstuffs (for Industry)	24,628	29,286	31,679	24,978	24,879	19	24	26	24	32	
112 Primary Foodstuffs (for consumption)	6,600	9,010	10,331	11,388	10,803	31	102	123	123	176	
121 Manufactured Foodstuffs (for Industry)	12,599	26,425	12,411	7,549	8,809	41	24	26	23	43	
122 Manufactured Foodstuffs (for consumption)	15,310	19,423	18,759	15,681	21,596	1,090	425	506	461	517	
21 Primary Industrial Inputs	28,992	33,883	31,647	26,552	23,810	175	155	138	148	139	
22 Primary Manufactured Inputs	107,471	125,256	138,555	135,699	138,801	2,334	2,439	2,378	2,460	2,482	
31 Fuel and oil (crude)	3,670	7,205	23,214	48,731	17,940	154	0	0	0	288.4	
32 Manufactured Fuels, Oil (Other)	16,278	19,121	31,995	42,083	24,410	899	1,268	1,300	1,493	977	
41 Capital goods, except transport equipment	40,165	27,051	42,527	45,845	45,683	851	768	756	811	914	
42 Spare parts and accessories for capital goods	17,087	16,209	20,403	22,179	21,798	507	512	516	528	528	
51 Passenger motor cars	7,573	7,316	9,098	7,408	14,812	2,388	3,127	2,718	3,168	3,595	
52 Motor cars (other)	9,055	7,047	8,480	7,083	8,895	846	794	732	807	941	
53 Spare parts and accessories for	13,645	13,323	16,784	16,320	16,023	634	723	717	740	798	
61 Durable consumption goods	4,621	4,001	6,091	6,538	6,150	743	652	633	666	717	
62 Semi-durable consumption goods	7,094	5,944	8,604	7,562	9,451	1,113	631	751	819	1,269	
63 Non-Durable consumption goods	12,057	12,256	17,342	20,525	18,703	560	261	364	282	575	
7 Other Commodities	182	133	75	68	506	1,470	2,883	5,327	5,026	5,430	
Memorandum Items											
Total Imports (US\$ Millions)	56,288	60,492	71,344	74,377	56,399						
Customs / GDP ^{3/}	5.2					1.0	0.9	1.0	0.9	0.8	
Customs / Total Revenues and grants						5.2	4.9	4.9	3.9	5.5	
Customs / Total Taxes ^{4/}						7.5	7.4	7.0	6.9	7.4	

Sources: Ministry of Finance, Egyptian Customs Authority.

* **It is noteworthy that preliminary fiscal data for the year 2014/2015 is still under preparation and will be published when finalized.**

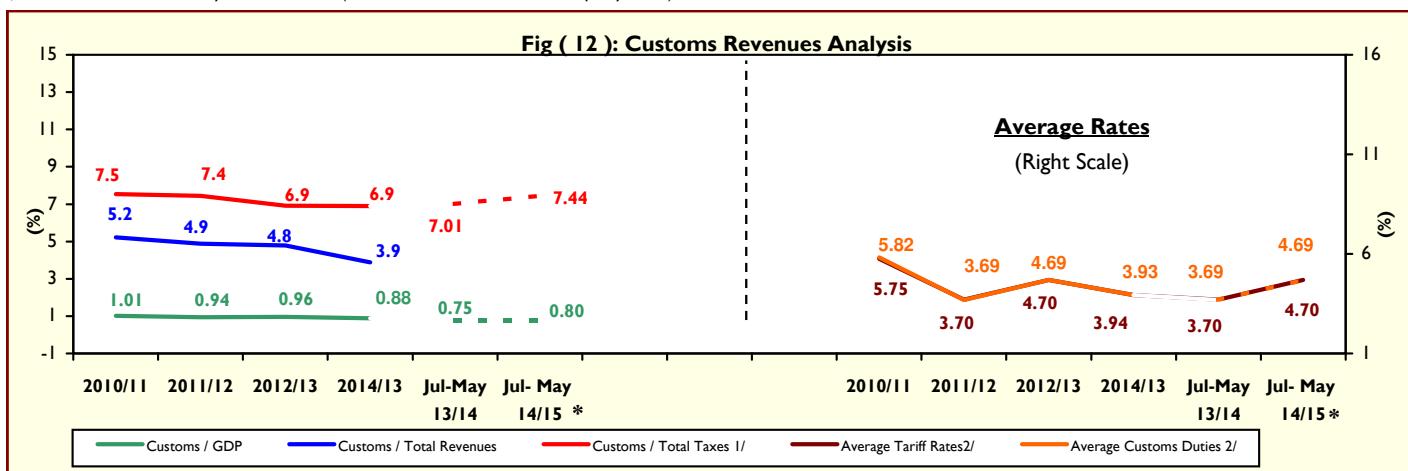
() Percent change over same period in previous year.

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.

3/ The Ministry of Planning has revised the time series of GDP starting FY11/12 until FY13/14 in accordance with the economic census. However, the historical actuals for that period have not been changed, to the previously recorded estimates. It is also worthy to note that GDP estimates for 2014/2015 have been revised to LE 2431.1 billion in light of these recent developments.

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).

* **It is noteworthy that preliminary fiscal data for the year 2014/2015 is still under preparation and will be published when finalized.**

Table (14): Expenditures Breakdown ^{3/}

									(LE Millions)	
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15 ^{1/}	2015/16 ^{2/}	2013/14	2014/15 [*]	
	Actuals				Budget	Budget	Jul- May	Jul- May		
Total Expenditures	365,987	401,866	470,992	588,188	701,514	789,431	864,564	519,697	601,448	
Compensation of Employees, of which	85,369	96,271	122,818	142,956	178,589	207,243	218,108	151,939	172,046	
Salaries and wages in cash and in-kind	70,321	78,270	99,926	118,196	146,870	172,406	180,540	125,505	141,610	
Permanent staff	15,840	17,917	19,959	24,006	26,471	30,230	31,366	23,509	24,618	
Temporary staff	1,191	1,748	2,124	1,983	2,590	2,394	3,653	2,158	2,151	
Rewards	29,940	35,093	52,729	61,293	75,279	85,847	87,390	64,003	69,149	
Specific Allowances	9,381	9,981	11,207	17,317	22,172	23,981	27,045	18,576	20,780	
Cash Benefit/Allowance	11,710	11,396	11,397	11,681	17,728	26,925	27,784	15,365	22,634	
In-kind Benefit/Allowance	2,260	2,135	2,509	1,915	2,630	3,028	3,302	1,893	2,279	
Insurance Benefits	7,850	9,103	11,589	13,675	16,705	19,231	20,407	14,776	16,709	
Government share in government insurance fund	6,970	8,070	10,306	12,100	14,792	16,646	17,622	13,106	14,768	
Other Insurance benefits	880	1,033	1,283	1,575	1,912	2,585	2,785	1,670	1,941	
Purchases of Goods and Services, of which	28,059	26,148	26,826	26,652	27,247	33,070	41,432	19,965	24,095	
Goods, of which	11,967	9,979	10,599	11,994	12,084	14,387	17,414	8,981	11,028	
Raw materials	4,149	4,031	4,299	5,704	5,840	7,031	8,371	4,398	5,434	
Operating Fuels, oil, and moving parts	1,537	871	955	1,016	805	986	1,296	636	960	
Water and Lighting	4,993	3,846	4,159	3,957	4,020	4,583	5,086	2,970	3,397	
Services, of which	11,442	10,716	11,516	11,297	11,786	13,616	15,791	9,548	11,380	
Maintenance	3,428	3,336	3,194	3,566	3,477	4,666	5,887	2,797	3,350	
Copy expenditures, periodicals, and writing rights	1,264	842	1,185	1,370	1,315	1,230	1,433	1,168	1,313	
Public transportation	1,900	2,112	2,106	2,329	2,541	2,905	3,055	2,225	2,592	
Various Services 4/	3,459	3,133	3,850	2,994	3,243	2,842	3,250	2,676	2,984	
Other	4,650	5,453	4,711	3,361	3,378	5,067	8,226	1,436	1,687	

Sources: Ministry of Finance, Egyptian Tax Authority

* It is noteworthy that preliminary fiscal data for the year 2014/2015 is still under preparation and will be published when finalized.

1/ Data reflects budget figures in light of Presidential Decree Number 65 for the year 2014.

2/ Data reflects budget figures in light of Presidential Decree Number 32 for the year 2015.

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

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

Table (14): Expenditures Breakdown (Continued)

	(LE Millions)							2013/14 Jul- May	2014/15 Jul-May *		
	2009/10		2010/11		2011/12		2012/13	2013/14	2014/15 ^{1/}	2015/16 ^{2/}	
					Actuals			Budget	Budget		
Interest, of which	72,333	85,077	104,441	146,995	173,150	199,011	244,044	139,031	154,456		
Foreign	2,840	3,416	3,418	3,896	4,996	8,136	7,022	4,657	4,391		
Domestic (to Non-Government Individuals)	53,128	61,134	84,455	125,131	148,798	169,121	210,400	117,877	133,493		
Domestic (to Government units)	16,178	20,400	16,420	17,836	19,143	21,555	26,401	16,419	16,466		
Other	187	127	148	133	213	199	221	78.1	105		
Subsidies, Grants and Social Benefits, of which	102,974	123,125	150,193	197,093	228,579	233,853	231,221	140,676	162,698		
Subsidies	93,570	111,211	134,963	170,800	187,659	178,654	153,938	101,019	116,653		
To Non-financial public corporations, of which	91,216	108,316	131,885	168,978	186,132	177,004	149,688	99,548	115,481		
GASC	16,819	32,743	30,282	32,551	35,493	31,557	37,751	28,066	35,895		
EGPC	66,524	67,680	95,535	120,000	126,180	100,251	61,704	49,800	44,773		
To Financial public corporations	2,354	2,895	3,078	1,822	1,527	1,650	4,250	1,471	1,172		
Grants	4,380	5,319	5,305	5,014	5,190	5,940	6,701	4,717	5,368		
To foreign governments	128	200	219	145	239	73	193	128	126		
To international organizations	-	1.2	0.2	0.4	0.2	0.2	0.2	23.4	0.2		
To general government units	4,252	5,118	5,085	4,869	4,951	5,867	6,508	4,566	5,242		
Social Benefits, of which	4,483	6,118	9,367	20,778	35,200	44,995	64,893	34,493	40,025		
Social security benefits	1,464	2,048	2,581	3,753	5,096	10,831	11,347	4,722	6,099		
Social assistance benefits ^{3/}	2,400	3,438	6,200	16,352	29,200	33,213	52,486	29,200	33,213		
Service expenditures for non employees	570	572	516	587	733	812	859	447	558		
Social benefits for employees	49	60	70	87	171	139	201	125	155		
Other Expenditures, of which	28,901	31,364	30,796	34,975	41,068	49,065	54,799	33,423	42,385		
Current Miscellaneous Expenditures	3,909	3,365	3,026	3,830	5,976	4,625	6,988	3,938	3,695		
Taxes and fees	74	67	58	92	124	80	113	54	88		
Contributions	246	162	345	314	228	380	383	203	342		
Other	3,589	3,136	2,623	3,424	5,624	4,165	6,492	3,680	3,266		
Contingency Reserves ^{4/}	24,992	28,000	27,770	31,145	35,092	44,440	47,811	29,485	38,689		
Purchases of Non-Financial Assets (Investments), of which	48,350	39,881	35,918	39,516	52,882	67,189	74,961	34,663	45,768		
Fixed Assets	39,205	33,303	28,997	31,931	38,437	60,811	66,990	31,487	40,591		
Direct investment (including customs fees)	38,622	32,648	28,398	31,404	37,909	59,814	66,312	31,119	40,218		
Postponed (operational) expenses	583	655	599	526	528	997	678	368	373		
Non-Productive Assets	680	508	583	809	869	1,349	2,779	450	1,402		
Other non-financial assets	8,465	6,070	6,337	6,777	13,576	4,029	3,692	2,726	3,775		

Source: Ministry of Finance.

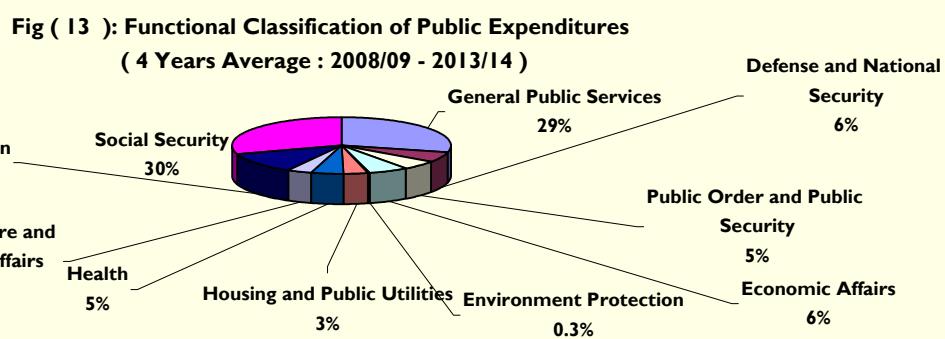
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1/ Data reflects budget figures in light of Presidential Decree Number 65 for the year 2014.

2/ Data reflects budget figures in light of Presidential Decree Number 32 for the year 2015.

3/ Reflects Treasury contributions towards Pension Funds.

4/ Includes expenditures on defense.



Source: Ministry of Finance.