

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*	2015/16 ^{1/}
	Actual		Actual		Actual		Actual		Pre- Actual	Budget
	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	265,286	302,010	303,622	348,864	350,322	403,637	456,788	519,449	465,241	622,277
Tax Revenues	192,072	192,073	207,410	207,409	251,119	251,119	260,289	260289	305,957	422,427
Grants	2,287	2,287	10,104	10,104	5,208	5,208	95,856	95856	25,437	2,208
Other Revenues	70,927	107,650	86,108	131,351	93,996	147,310	100,642	163304	133,847	197,641
Total Expenditures	401,866	440,411	470,992	516,422	588,188	644,080	701,514	759,847	733,350	864,564
W ages and Salaries	96,271	97,560	122,818	124,457	142,956	145,064	178,589	180829	198,468	218,108
Purchases of Goods and Services	26,148	26,645	26,826	27,079	26,652	27,155	27,247	27556	31,276	41,432
Interest Payments	85,077	76,362	104,441	93,401	146,995	135,331	173,150	159330	193,008	244,044
Subsidies, Grants and Social benefits	123,125	168,265	150,193	204,454	197,093	261,760	228,579	298002	198,569	231,221
Other Expenditures	31,364	31,553	30,796	31,072	34,975	35,140	41,068	41209	50,279	54,799
Purchases of N on-Financial assets	39,881	40,026	35,918	35,959	39,516	39,629	52,882	52921	61,750	74,961
Cash Deficit ^{4/}	136,580	138,401	167,370	167,558	237,865	240,443	244,727	240,399	268,109	242,287
Net Acquisition of Financial assets	-2,120	-4,263	-665	-1,866	1,854	6,410	10,713	14317	11,321	8,806
Overall Fiscal Deficit	134,460	134,138	166,705	165,692	239,719	246,853	255,439	254,716	279,430	251,093
Memorandum items:										
Overall Deficit/ GDP (%) ^{5/}	9.8	9.8	10.1	10.0	13.0	13.4	12.2	12.1	11.5	8.9
Primary Deficit / GDP (%) ^{5/}	3.6	4.2	3.8	4.4	5.0	6.0	3.9	4.5	3.6	0.2
Revenues/ GDP (%) ^{5/}	19.3	22.0	18.3	21.1	19.0	21.9	21.7	24.7	19.1	22.0
Expenditure/ GDP (%) ^{5/}	29.3	32.1	28.4	31.2	31.9	34.9	33.4	36.2	30.2	30.5

Source: Ministry of Finance.

* Preliminary-Actual.

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

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/ The Ministry of Planning has revised the time series of GDP starting FY11/12 until FY13/14 in accordance with FY12/13 economic census that enhanced comprehensiveness and improved estimates for informal sector activity. It is also worthy to note that GDP estimates for FY14/15 have been revised to LE 2429.8 billion in light of these recent developments. Noteworthy, quarterly ratios are calculated based on full year GDP figures.

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

(LE Millions)

	Budget	Actuals							
	2015/16 ^{3/}	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15 * Pre-Actual	2014/15 Jul-Nov	2015/16 Jul-Nov
Total Revenues	622,277	268,114	265,286	303,622	350,322	456,788	465,241	126,102	160,108
Tax Revenues	422,427	170,494	192,072	207,410	251,119	260,289	305,957	91,593	112,726
Income Tax	158,729	76,618	89,593	91,245	117,762	120,925	129,818	32,041	37,307
Property Taxes	41,236	8,770	9,452	13,089	16,453	18,761	21,107	8,211	9,854
Taxes on Goods and Services	184,094	67,095	76,068	84,594	92,924	91,867	122,930	43,399	52,624
Taxes on International Trade	27,401	14,702	13,858	14,788	16,771	17,673	21,867	7,910	8,749
Other Taxes	10,968	3,309	3,102	3,694	7,208	11,062	10,235 ^{4/}	33	4,194
Non-Tax Revenue	199,850	97,621	73,214	96,212	99,203	196,499	159,284	34,510	47,382
Grants	2,208	4,333	2,287	10,104	5,208	95,856	25,437	666	2,729
From Foreign Governments	1,582	3,497	924	9,339	4,820	95,497	24,942	634	2,698
From International Organizations	233	332	392	95	112	150	302	8	11
Other	393	503	971	670	275	210	194	25	21
Other Revenues	197,641	93,288	70,927	86,108	93,996	100,642	133,847	33,843	44,652
Property Income	126,383	54,571	41,188	55,979	56,494	56,990	81,463	23,940	31,242
Proceeds from Sales of Goods and Services	27,209	17,212	17,405	17,819	22,733	28,499	26,457	6,487	7,716
Fines, Penalties and Forfeits	637	421	640	519	479	546	842	271	337
Voluntary Transfers	893	684	916	673	612	1,061	901	84	146
Miscellaneous Revenues	42,520	20,400	10,779	11,118	13,677	13,547	24,184	3,061	5,210
Total Expenditures	864,564	365,987	401,866	470,992	588,188	701,514	733,350	231,804	289,435
Compensation of Employees	218,108	85,369	96,271	122,818	142,956	178,589	198,468	79,607	84,878
Purchases of Goods and Services	41,432	28,059	26,148	26,826	26,652	27,247	31,276	8,693	10,251
Interest Payments	244,044	72,333	85,077	104,441	146,995	173,150	193,008	68,383	96,287
Subsidies, Grants and Social benefits	231,221	102,974	123,125	150,193	197,093	228,579	198,569	43,625	60,575
Other Expenditures	54,799	28,901	31,364	30,796	34,975	41,068	50,279	18,856	21,112
Purchases of Non-Financial assets	74,961	48,350	39,881	35,918	39,516	52,882	61,750	12,640	16,332
Total Cash Deficit ^{5/}	242,287	97,872	136,580	167,370	237,865	244,727	268,109	105,701	129,327
Net Acquisition of Financial assets	8,806	166	-2,120	-665	1,854	10,713	11,321	2,217	9,149
Overall Fiscal Deficit	251,093	98,038	134,460	166,705	239,719	255,439	279,430	107,918	138,476
Memorandum items:									
Overall Deficit/ GDP (%) ^{6/}	8.9	8.1	9.8	10.1	13.0	12.2	11.5	4.4	4.9
Primary Deficit / GDP (%) ^{6/}	0.2	2.1	3.6	3.8	5.0	3.9	3.6	1.6	1.5
Revenues/ GDP (%) ^{6/}	22.0	22.2	19.3	18.3	19.0	21.7	19.1	5.2	5.7
Expenditure/ GDP (%) ^{6/}	30.5	30.3	29.3	28.4	31.9	33.4	30.2	9.5	10.2

Source: Ministry of Finance.

* Preliminary-Actual.

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

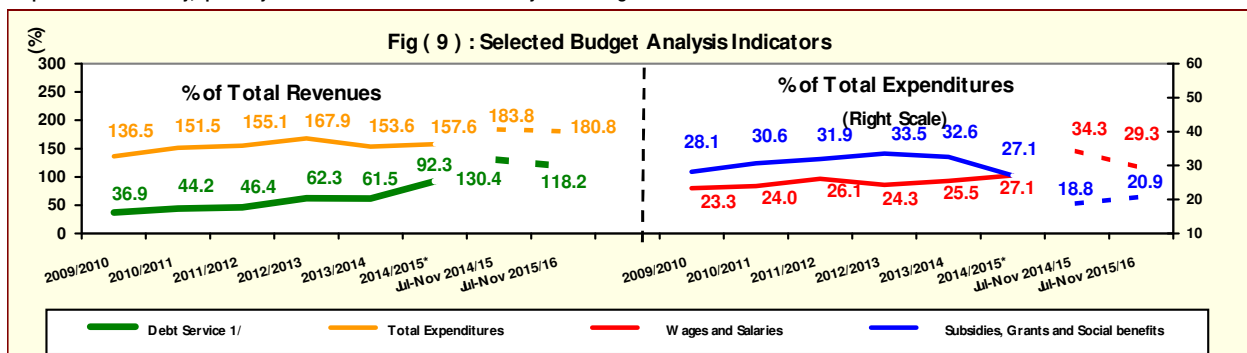
2/ Based on IMF GFS 2001 (modified to cash basis).

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

4/ The decrease in non-tax revenues, came on the back of the decline in the exceptional resources from grants which were included in the state budget for the year 2014/2015 to reach LE 25.4 billion down from LE 95.9 billion in 2013/2014.

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 FY12/13 economic census that enhanced comprehensiveness and improved estimates for informal sector activity. It is also worthy to note that GDP estimates for FY14/15 have been revised to LE 2429.8 billion in light of these recent developments. Noteworthy, quarterly ratios are calculated based on full year GDP figures.



Preliminary-Actual.

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)

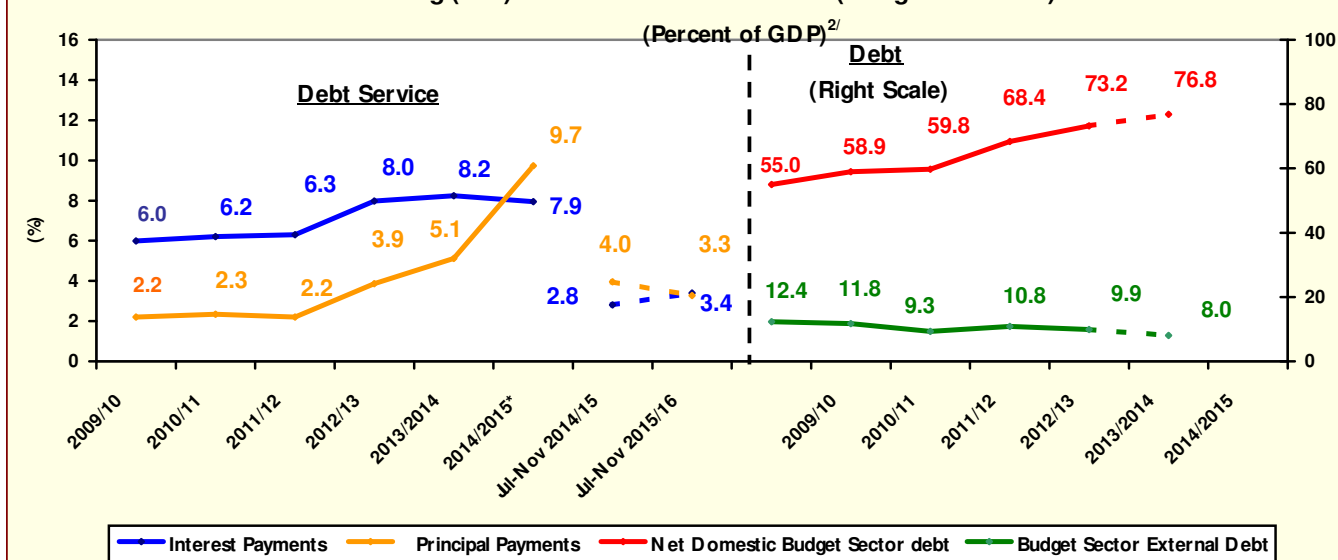
	Actuals					
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Overall Fiscal Deficit	98,038	134,460	166,705	239,719	255,439	279,430
Sources of Finance	98,038	134,460	166,705	239,719	255,439	279,430
Net Privatization Proceeds	425	22	0	12	-315	0
Domestic Sources	101,492	144,295	182,218	270,624	277,320	327,728
Non-Banks	61,229	34,712	35,844	49,286	32,957	79274
Banks	40,263	109,583	146,374	221,338	244,363	248454
Foreign Sources	^{2/} 2,458	5,022	-9,062	20,270	4,022	-25119
Blocked Accounts Used in Amortization of CBE Bonds	-	-	-	-	-	-
Payments of Outstanding Arrears	-	-	-	-	-	-
Other	347	3,553	-443	-13,147	-25,388	-35987
Exchange Rate Revaluation	1,328	3,922	1,533	11,357	1,242	549
Difference between T-Bills face value and present value	-227	-7,419	-11,376	-6,791	-1,051	-9540
Undistributed	-7,785	-14,935	3,835	-42,606	-391	21799

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.

FISCAL SECTOR

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

Source: Ministry of Finance and Central Bank of Egypt.

* Preliminary-Actual.

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 FY12/13 economic census that enhanced comprehensiveness and improved estimates for informal sector activity. It is also worthy to note that GDP estimates for FY14/15 have been revised to LE 2429.8 billion in light of these recent developments. Noteworthy, quarterly ratios are calculated based on full year GDP figures.

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

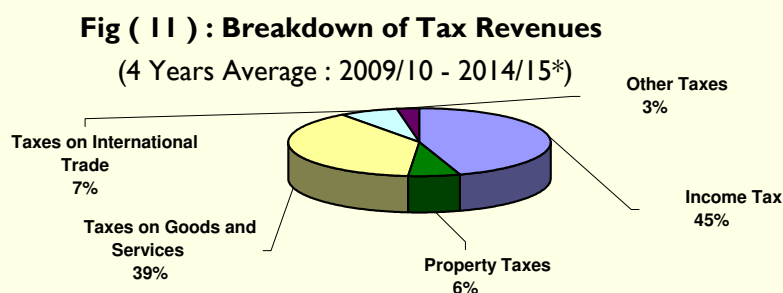
(LE Millions)

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15*	2015/16 ^{1/}	2014/15 Jul-Nov	2015/16 Jul-Nov
	Actuals				Pre- Actual		Budget		
Total Revenues	268,114	265,286	303,622	350,322	456,788	465,241	622,277	126,102	160,108
Tax Revenues	170,494	192,072	207,410	251,119	260,289	305,957	422,427	91,593	112,726
Taxes on Income, Capital Gains and Profits, of which	76,618	89,593	91,245	117,762	120,925	129,818	158,729	32,041	37,307
Taxes on income from employment	11,401	13,393	16,010	19,708	22,252	26,801	30,976	9,764	11,247
Taxes on income from activity other than employment	4,918	5,485	5,582	6,436	8,943	11,134	15,557	2,734	2,519
Capital Gains Tax	84	177	104	87	218	279	3,520	19	19
Taxes on Corporate Profits, of which	60,215	70,538	69,550	91,531	89,512	91,603	108,676	19,524	23,522
From EGPC	32,181	34,308	34,075	45,816	46,060	36,000	39,968	0	0
From CBE	0	0	0	8,290	4,042	3,691	8,519	4,003	7,245
From Suez Canal	9,443	10,900	11,800	12,150	14,312	13,400	17,551	4,900	5,200
From other companies	18,576	25,330	23,674	25,275	25,099	38,512	42,638	10,621	11,078
Taxes on Property	8,770	9,452	13,089	16,453	18,761	21,107	41,236	8,211	9,854
Recurrent Tax on Immovable Property	518	317	520	531	428	637	3,473	194	384
Lands	189	178	175	185	184	186	232	81	85
Buildings	329	139	346	346	244	451	3,241	113	299
Taxes on Financial and Capital Transactions, of which	6,415	7,323	10,575	13,905	16,055	17,629	33,880	6,861	8,357
Tax on T-bills and bonds' payable interest	5808	6711	9903	13168	15256	16682	32,968	6,576	8,079
Taxes and Fees on Cars	1,837	1,813	1,993	2,017	2,279	2,841	3,883	1,156	1,113
Taxes on Goods and Services, of which	67,095	76,068	84,594	92,924	91,867	122,930	184,094	43,399	52,624
General Sales Tax on Goods	30,712	31,873	37,174	39,496	42,974	53,425	84,254	19,936	22,904
Domestic	11,735	12,923	15,566	14,038	14,577	18,415	30,209	6,848	8,434
Imported	18,977	18,950	21,607	25,458	28,398	35,010	54,045	13,089	14,470
General Sales Tax on Services	9,152	9,391	9,141	9,767	9,463	12,098	29,595	4,405	5,075
Excises on Domestic Commodities (Table I)	15,516	23,122	25,985	30,482	24,190	39,750	45,560	13,900	18,505
Excises on Imports (Table I)	50	55	71	49	374	259	436	175	107
Taxes on Specific Services	917	873	880	1,092	1,167	1,382	1,834	448	524
Stamp tax (excludes stamp tax on salaries)	5,062	5,065	5,465	5,248	6,694	7,721	10,062	2,423	3,111
Taxes on International Trade, of which	14,702	13,858	14,788	16,771	17,673	21,867	27,401	7,910	8,749
Tax on Valued Customs	13,242	12,997	13,955	15,626	16,935	20,955	26,258	7,542	8,348
Other Taxes	3,309	3,102	3,694	7,208	11,062	10,235	10,968	33	4,194

Source: Ministry of Finance

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

* Preliminary-Actual.



Source: Ministry of Finance

* Preliminary-Actual.

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

	(LE Millions)								
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15*	2015/16 ^{2/}	2014/15 Jul-Nov	2015/16 Jul-Nov
	Actuals					Pre- Actual	Budget		
Total Non-Tax revenues	97,621	73,214	96,212	99,203	196,499	159,284^{1/}	199,850	34,510	47,382
Grants	4,333	2,287	10,104	5,208	95,856	25,437	2,208	666	2,729
From Foreign Governments	3,497	924	9,339	4,820	95,497	24,942	1,582	634	2,698
From International Organizations	332	392	95	112	150	302	233	7.6	10.7
Other ^{3/}	503	971	670	275	210	194	393	25.1	20.8
Other Revenues	93,288	70,927	86,108	93,996	100,642	133,847	197,641	33,843	44,652
Property Income	54,571	41,188	55,979	56,494	56,990	81,463	126,383	23,940	31,242
Interest Income, of which	3,928	1,130	1,078	837	745	3,453	4,583	664	255
Onlent Loans (included interests on foreign loans re-lent by the treasury)	3,772	979	909	698	589	3,350	1,900	656	242
Dividends, of which	43,186	41,315	52,358	51,935	53,966	71,571	101,999	23,152	30,830
EGPC	25,546	21,010	15,027	18,785	21,809	25,414	29,020	42	0
CBE	205	498	15,012	11,317	9,283	13,417	34,357	13,417	21,960
Suez Canal	12,729	15,252	16,118	16,375	18,084	19,214	19,692	7,503	6,302
Economic Authorities	1,431	1,287	2,207	1,915	1,630	10,093	10,582	1,000	1,815
Public Enterprise Sector Companies	3,099	3,263	2,987	2,911	2,362	2,191	2,723	680	189
Rent, of which	5,899	1,655	3,078	3,361	2,034	6,311	14,602	125	158
Royalties on Petroleum	2,750	1,465	2,800	2,933	1,737	5,964	4,138	0	0
Other Property Income	1,557	-2,912	-534	361	245	128	5,200	0	0
Sales of Goods and Services	17,212	17,405	17,819	22,733	28,499	26,457	27,209	6,487	7,716
Service fees, of which	15,977	17,280	17,789	22,708	28,471	26,416	27,176	6,475	7,707
Current revenue from special accounts and funds ^{4/5/}	12,268	13,741	14,290	18,946	24,359	21,037	21,289	4,550	5,464
Sales of Goods, of which	1,235	125	30	25	27	42	32	12.7	8.7
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	842	637	271	337
Voluntary Transfers other than grants	684	916	673	612	1,061	901	893	84	146
Current	460	676	497	383	579	379	893	59	121
Capital	225	240	176	230	482	523	0	24.6	25.1
Miscellaneous Revenues	20,400	10,779	11,118	13,677	13,547	24,184	42,520	3,061	5,210
Current	3,373	2,865	3,527	6,872	7,329	9,914	10,951	1,438	2,251
Capital, of which	17,027	7,914	7,592	6,806	6,219	14,270	31,569	1,623	2,960
Decrease in Advanced payments ^{6/}	3,081	3,580	3,254	3,363	2,990	5,099	0.0	970	904
Other capital revenue to finance investments	5,567	4,550	3,166	2,690	2,709	4,992	18,138	472	1,918

Source: Ministry of Finance

* Preliminary-Actual.

1/ The decrease in non-tax revenues, came on the back of the decline in the exceptional resources from grants which were included in the state budget for the year 2014/2015 to reach LE 25.4 billion down from LE 95.9 billion in 2013/2014.

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)

(LE Millions)

Code	Imports					Customs Revenue 2/				
	2011/12	2012/13	2013/14	2014/15*	July- November 2015/2016	2011/12	2012/13	2013/14	2014/15*	July- November 2015/2016
Total	362,889	427,993	446,187	455,776	247,959	14,788	17,011	17,579	21,694	10,585
	(11.0)	(17.9)	(4.3)	(2.1)	(40.7)	(6.7)	(15.0)	(3.3)	(23.4)	(34.3)
111 Primary Foodstuffs (for Industry)	29,286	31,679	24,978	26,555	11,703	24	26	24	36	14
112 Primary Foodstuffs (for consumption)	9,010	10,331	11,388	11,611	5,191	102	123	123	209	181
121 Manufactured Foodstuffs (for Industry)	26,425	12,411	7,549	10,071	4,381	24	26	23	57	46
122 Manufactured Foodstuffs (for consumption)	19,423	18,759	15,681	24,320	13,401	425	506	461	577	335
21 Primary Industrial Inputs	33,883	31,647	26,552	25,895	11,729	155	138	148	159	109
22 Primary Manufactured Inputs	125,256	138,555	135,699	153,799	76,080	2,439	2,378	2,460	2,774	1,783
31 Fuel and oil (crude)	7,205	23,214	48,731	18,002	5,422	0	0	0	288	0
32 Manufactured Fuels, Oil (Other)	19,121	31,995	42,083	27,308	26,933	1,268	1,300	1,493	1,111	1,322
41 equipment	27,051	42,527	45,845	50,316	35,188	768	756	811	1,020	1,003
42 goods	16,209	20,403	22,179	24,332	10790	512	516	528	585	247
51 Passenger motor cars	7,316	9,098	7,408	16,794	10,820	3,127	2,718	3,168	3,973	2,129
52 Motor cars (other)	7,047	8,480	7,083	9,991	5638	794	732	807	1068	498
53 Spare parts and accessories for	13,323	16,784	16,320	17,586	8,969	723	717	740	874	483
61 Durable consumption goods	4,001	6,091	6,538	6,761	3,111	652	633	666	796	417
62 Semi-durable consumption goods	5,944	8,604	7,562	10,916	6,765	631	751	819	1,457	1,003
63 Non-Durable consumption goods	12,256	17,342	20,525	20,947	10,783	261	364	282	659	503
7 Other Commodities	133	75	68	571	1,057	2,883	5,327	5,026	6,050	512
Memorandum Items										
Total Imports (US\$ Millions)	60,492	71,344	74,377	63,745	31,599					
Customs / GDP ^{3/}						0.9	0.9	0.8	0.9	0.4
Customs / Total Revenues and grants						4.9	4.9	3.8	4.7	6.6
Customs / Total Taxes ^{4/}						7.1	6.8	6.8	7.1	9.4

Sources: Ministry of Finance, Egyptian Customs Authority.

* Preliminary- Actual.

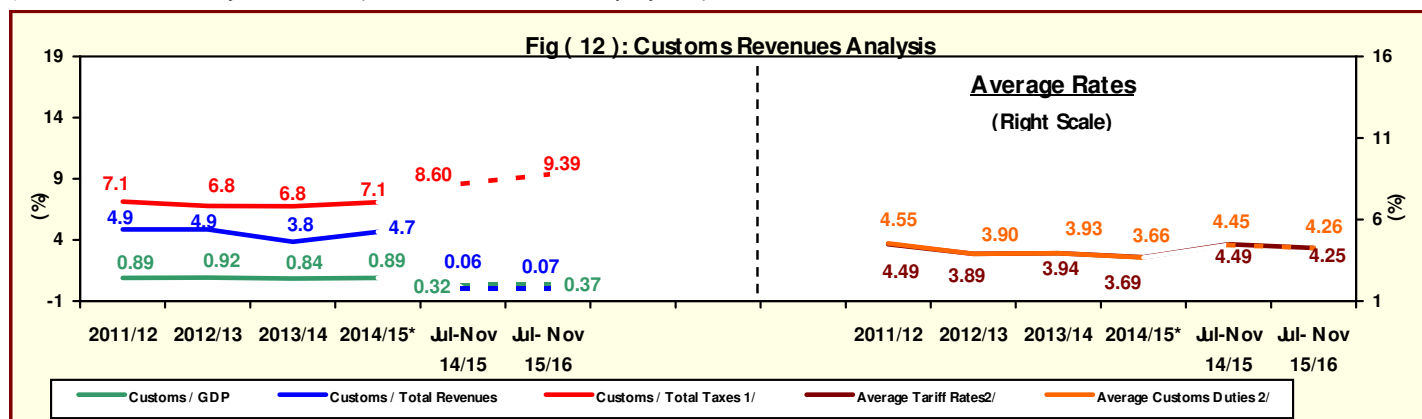
() Percent change over same period in previous year.

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 FY12/13 economic census that enhanced comprehensiveness and improved estimates for informal sector activity. It is also worthy to note that GDP estimates for FY14/15 have been revised to LE 2429.8 billion in light of these recent developments. Noteworthy, quarterly ratios are calculated based on full year GDP figures.

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



Sources: Ministry of Finance, Egyptian Customs Authority.

* Preliminary- Actual.

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

2/ As percent of total imports.

Table (14): Expenditures Breakdown ^{2/}

(LE Millions)

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15*	2015/16 ^{1/}	2014/15	2015/16
	Actuals				Pre-Actual		Budget	Jul-Nov	Jul-Nov
Total Expenditures	365,987	401,866	470,992	588,188	701,514	733,350	864,564	231,804	289,435
Compensation of Employees, of which	85,369	96,271	122,818	142,956	178,589	198,468	218,108	79,607	84,878
Salaries and wages in cash and in-kind	70,321	78,270	99,926	118,196	146,870	162,311	180,540	65,775	68,632
Permanent staff	15,840	17,917	19,959	24,006	26,471	27,763	31,366	10,953	20,840
Temporary staff	1,191	1,748	2,124	1,983	2,590	2,550	3,653	955	1,273
Rewards	29,940	35,093	52,729	61,293	75,279	80,034	87,390	33,837	30,767
Specific Allowances	9,381	9,981	11,207	17,317	22,172	24,128	27,045	8,698	9,175
Cash Benefit/Allowance	11,710	11,396	11,397	11,681	17,728	25,085	27,784	10,350	5,306
In-kind Benefit/Allowance	2,260	2,135	2,509	1,915	2,630	2,751	3,302	984	1,271
Insurance Benefits	7,850	9,103	11,589	13,675	16,705	18,997	20,407	7,367	8,095
Government share in government insurance fund	6,970	8,070	10,306	12,100	14,792	16,759	17,622	6,553	7,206
Other Insurance benefits	880	1,033	1,283	1,575	1,912	2,238	2,785	815	889
Purchases of Goods and Services, of which	28,059	26,148	26,826	26,652	27,247	31,276	41,432	8,693	10,251
Goods, of which	11,967	9,979	10,599	11,994	12,084	14,448	17,414	3,686	4,186
Raw materials	4,149	4,031	4,299	5,704	5,840	6,961	8,371	1,915	1,974
Operating Fuels, oil, and moving parts	1,537	871	955	1,016	805	1,165	1,296	333	352
Water and Lighting	4,993	3,846	4,159	3,957	4,020	4,603	5,086	934	1,191
Services, of which	11,442	10,716	11,516	11,297	11,786	13,549	15,791	4,470	4,784
Maintenance	3,428	3,336	3,194	3,566	3,477	4,047	5,887	1,254	1,575
Copy expenditures, periodicals, and writing rights	1,264	842	1,185	1370	1,315	1,471	1,433	683	534
Public transportation	1,900	2,112	2,106	2,329	2,541	2,939	3,055	1,206	1,306
Various Services ^{3/}	3,459	3,133	3,850	2,994	3,243	3,668	3,250	963	1,089
Other	4,650	5,453	4,711	3,361	3,378	3,279	8,226	537	1,281

FISCAL SECTOR

Sources: Ministry of Finance, Egyptian Tax Authority

* Preliminary-Actual.

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

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

3/ 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)	
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15 *	2015/16 ^{1/}	2014/15	2015/16	
	Actuals					Pre- Actual	Budget	Jul-Nov	Jul-Nov	
Interest, of which	72,333	85,077	104,441	146,995	173,150	193,008	244,044	68,383	96,287	
Foreign	2,840	3,416	3,418	3,896	4,996	4,700	7,022	2,375	1,866	
Domestic (to Non-Government Individuals)	53,128	61,134	84,455	125,131	148,798	167,629	210,400	57,778	85,867	
Domestic (to Government units)	16,178	20,400	16,420	17,836	19,143	20,478	26,401	8,214	8,531	
Other	187	127	148	133	213	202	221	16	23	
Subsidies, Grants and Social Benefits, of which	102,974	123,125	150,193	197,093	228,579	198,569	231,221	43,625	60,575	
Subsidies	93,570	111,211	134,963	170,800	187,659	150,198	153,938	21,153	32,917	
To Non-financial public corporations, of which	91,216	108,316	131,885	168,978	186,132	148,716	149,688	20,615	30,781	
GASC	16,819	32,743	30,282	32,551	35,493	39,395	37,751	12,029	14,127	
EGPC	66,524	67,680	95,535	120000	126,180	73,915	61,704	0	0	
To Financial public corporations	2,354	2,895	3,078	1,822	1,527	1,482	4,250	539	2,136	
Grants	4,380	5,319	5,305	5,014	5,190	6,211	6,701	2,588	2,588	
To foreign governments	128	200	219	145	239	161	193	11	82	
To international organizations	-	1.2	0.2	0.4	0.2	0.2	0.2	0.2	0.2	
To general government units	4,252	5,118	5,085	4,869	4,951	6,050	6,508	2,577	2,506	
Social Benefits, of which	4,483	6,118	9,367	20,778	35,200	41,037	64,893	19,639	24,795	
Social security benefits	1,464	2,048	2,581	3,753	5,096	6,836	11,347	2,790	3,226	
Social assistance benefits ^{2/}	2,400	3,438	6,200	16,352	29,200	33,213	52,486	16,606	21,331	
Service expenditures for non employees	570	572	516	587	733	814	859	168	165	
Social benefits for employees	49	60	70	87	171	175	201	75	74	
Other Expenditures, of which	28,901	31,364	30,796	34,975	41,068	50,279	54,799	18,856	21,112	
Current Miscellaneous Expenditures	3,909	3,365	3,026	3,830	5,976	5,477	6,988	1,519	1,855	
Taxes and fees	74	67	58	92	124	100	113	25.7	28.7	
Contributions	246	162	345	314	228	350	383	77.4	48.8	
Other	3,589	3,136	2,623	3,424	5,624	5,027	6,492	1,416	1,777	
Contingency Reserves ^{3/}	24,992	28,000	27,770	31,145	35,092	44,802	47,811	17,337	19,257	
Purchases of Non-Financial Assets (Investments), of which	48,350	39,881	35,918	39,516	52,882	61,750	74,961	12,640	16,332	
Fixed Assets	39,205	33,303	28,997	31,931	38,437	45,547	66,990	11,517	14,994	
Direct investment (including customs fees)	38,622	32,648	28,398	31,404	37,909	45,057	66,312	11,368	14,891	
Postponed (operational) expenses	583	655	599	526	528	490	678	149	102	
Non-Productive Assets	680	508	583	809	869	2,915	2,779	235	494	
Other non-financial assets	8,465	6,070	6,337	6,777	13,576	13,288	3,692	888	844	

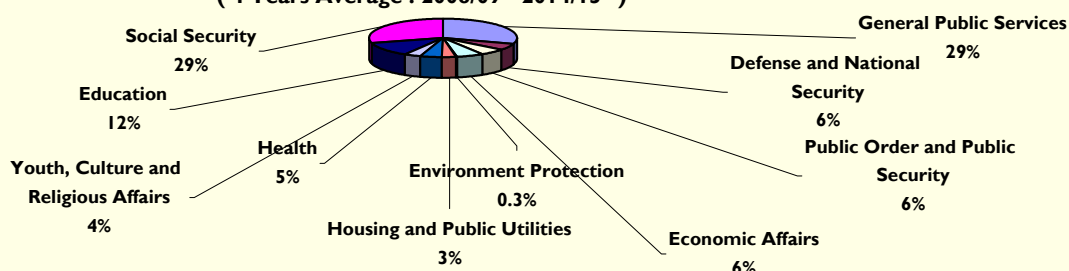
Source: Ministry of Finance.

* Preliminary-Actual.

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

2/ Reflects Treasury contributions towards Pension Funds.

3/ Includes expenditures on defense.

Fig (13): Functional Classification of Public Expenditures
(4 Years Average : 2008/09 - 2014/15*)

Source: Ministry of Finance.

* Preliminary-Actual.