

Section 4

FISCAL SECTOR

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Table (10): Summary of Government Fiscal Operations

(LE Millions)

	2018/19	2019/20	2020/21	2021/22	2022/23 ^{4/}
	Actual	Actual	Actual	Actual ⁵¹	Budget
	/1 Budget Sector	/1 Budget Sector	/1 Budget Sector	/1 Budget Sector	/1 Budget Sector
Total Revenues	941,910	975,429	1,108,625	1,347,178	1,517,854
Tax Revenues	736,121	739,632	833,993	991,403	1,168,795
Grants	2,609	5,263	2,955	4,081	912
Other Revenues	203,181	230,534	271,678	351,694	348,147
Total Expenditures	1,369,870	1,434,723	1,578,774	1,831,022	2,070,872
W ages and Salaries	266,091	288,773	318,806	358,735	400,000
Purchases of Goods and Services	62,365	69,871	81,462	99,580	125,600
Interest Payments	533,045	568,421	565,497	584,826	690,150
Subsidies, Grants and Social benefits	287,461	229,214	263,886	343,405	355,994
Other Expenditures	77,565	86,803	99,751	114,746	122,700
Purchases of N on-Financial assets	143,342	191,642	249,372	329,730	376,429
Cash Balance ^{2/}	-427,960	-459,294	-470,149	-483,844	-553,018
Net Acquisition of Financial assets	1,991	3,481	2,196	570	5,133
Overall Fiscal Balance	-429,951	-462,775	-472,345	-484,414	-558,150
Memorandum items:					
Overall Balance/ GDP (%) ^{3/}	-7.5	-7.4	-6.8	-6.1	-6.1
Primary Balance/ GDP (%) ^{3/}	1.8	1.7	1.3	1.3	1.5
Revenues/ GDP (%) ^{3/}	16.5	15.5	16.0	17.0	16.7
Expenditure/ GDP (%) ^{3/}	23.9	22.8	22.8	23.1	22.8

Source: Ministry of Finance.

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

2/ Overall deficit excluding net acquisition of financial assets.

3/ GDP was revised.

5/ Ministry of finance has published for the first time the general government’s performance data for the fiscal year14/15, and that is after auditing the data with the concerned entities that are included within the general government scope.

4/ Data reflects budget figures in light of Decree Number 85 for the year 2022.

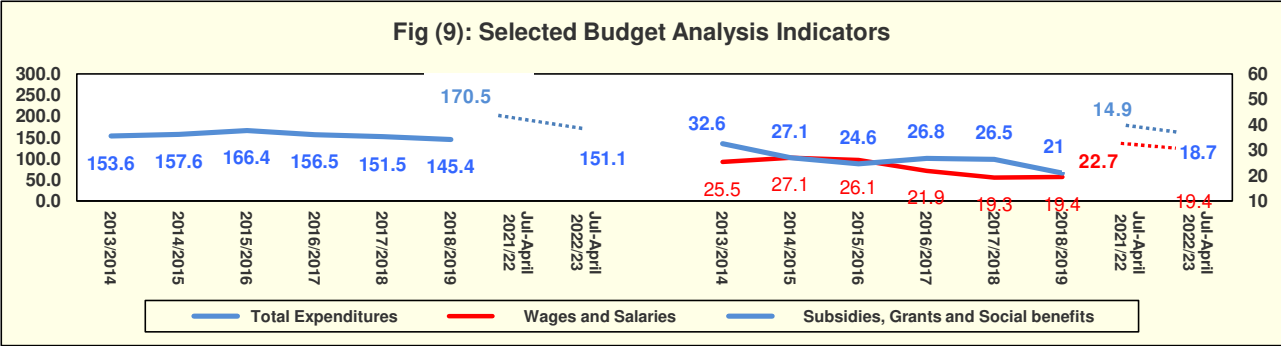
5/ Data reflects the approved Final Accounts by parliament for FY 21/22 in May 2023.

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

(LE Millions)

	Budget	Actuals						
	2022/23 ^{3/}	2017/18	2018/19	2019/20	2020/21	2021/22 ^{6/}	2021/22	2022/23
							Jul- Apr	Jul- Apr
Total Revenues	1,517,854	821,134	941,910	975,429	1,108,625	1,347,178	918,564	1,125,309
Tax Revenues	1,168,795	629,302	736,121	739,632	833,993	991,403	724,528	923,739
Income Tax	428,789	207,230	250,080	286,907	321,246	386,393	256,849	352,552
Property Taxes	114,459	51,410	58,907	59,596	72,404	90,221	78,287	101,320
Value added Taxes	540,983	294,257	350,576	329,979	384,913	454,211	352,862	422,461
Taxes on International Trade	46,014	37,908	42,020	32,572	36,130	42,956	36,531	47,406
Other Taxes	38,550	38,497	34,538	30,579	19,300	17,621	--	--
Non-Tax Revenue	349,059	191,833	205,790	235,796	274,633	355,775	194,036	201,570
Grants	911.9	3,194	2,609	5,263	2,955	4,081	2,688	2,365
From Foreign Governments	432.8	1,006	1,100	1,007	819	348	90	145
From International Organizations	449.8	908	747	798	824	2,205	1,579	206
Other	29.3	1,280	761	3,457	1,313	1,528	1,019	2,013
Other Revenues	348,147	188,639	203,181	230,534	271,678	351,694	191,348	199,205
Property Income	105,674	69,116	70,354	65,519	79,669	93,120	68,975	56,683
Proceeds from Sales of Goods and Services	78,968	51,433	53,565	58,809	57,730	77,814	61,055	68,998
Fines, Penalties and Forfeits	2,021	1,012	1,527	2,081	1,701	2,008	1,052	1,429
Voluntary Transfers	1,469	2,143	2,316	2,262	5,958	7,882	882	715
Miscellaneous Revenues	160,015	64,935	75,419	101,863	126,619	170,870	59,384	71,381
Total Expenditures	2,070,872	1,244,408	1,369,870	1,434,723	1,578,774	1,831,022	1,332,288	1,699,896
Compensation of Employees	400,000	240,054	266,091	288,773	318,806	358,735	297,697	329,322
Purchases of Goods and Services	125,600	53,088	62,365	69,871	81,462	99,580	69,895	87,903
Interest Payments	690,150	437,448	533,045	568,421	565,497	584,826	470,541	665,631
Subsidies, Grants and Social benefits	355,994	329,379	287,461	229,214	263,886	343,405	232,393	317,502
Other Expenditures	122,700	74,758	77,565	86,803	99,751	114,746	88,018	98,485
Purchases of Non-Financial assets	376,429	109,680	143,342	191,642	249,372	329,730	173,744	201,053
Total Cash Balance ^{4/}	-553,018	-423,274	-427,960	-459,294	-470,149	-483,844	-413,723	-574,587
Net Acquisition of Financial assets	5,133	9,306	1,991	3,481	2,196	570	-2,989	-4,592
Overall Fiscal Balance	-558,150	-432,580	-429,951	-462,775	-472,345	-484,414	-410,734	-569,994
Memorandum items:								
Overall Balance GDP (%) ^{5/}	6.1	-9.1	-7.5	-7.4	-6.8	-6.1	-5.17	-5.80
Primary Balance / GDP (%) ^{5/}	1.5	0.1	1.8	1.7	1.3	1.3	0.75	0.97
Revenues/ GDP (%) ^{5/}	16.7	17.2	16.5	15.5	16.0	17.0	11.6	11.4
Expenditure/ GDP (%) ^{5/}	22.8	26.1	23.9	22.8	22.8	23.1	16.8	17.3

- 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 in light of Decree Number 85 for the year 2022.
- 4 Overall deficit excluding net acquisition of financial assets.
- 5/ GDP was revised.
- 6/ Data reflects the approved Final Accounts by parliament for FY 21/22 in May 2023.



- Source: Ministry of Finance.
- * Preliminary, figures were revised.
- 1/ Includes Interest and Principal Payments (excluding arrears).

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

(LE Millions)

	2017/18	2018/19	2019/20	2020/21	2021/22 ^{3/}	2022/23 ^{1/}	2021/22 Jul- Apr	2022/23 Jul- Apr
	Actuals					Budget		
Total Revenues	821,134	941,910	975,429	1,108,625	1,347,178	1,517,854	918,564	1,125,309
Tax Revenues	629,302	736,121	739,632	833,993	991,403	1,168,795	724,528	923,739
Taxes on Income, Capital Gains and Profits, of which	207,230	250,080	286,907	321,246	386,393	428,789	256,849	352,552
Taxes on income from employment	45,660	59,181	65,508	78,073	91,925	110,890	71,619	86,948
Taxes on income from activity other than employment	18,469	27,201	31,470	44,440	58,048	68,771	41,098	53,567
Capital Gains Tax	450	924	1,054	1,198	1,945	2,310	1,289	1,529
Taxes on Corporate Profits, of which	142,652	162,775	188,875	197,535	234,475	246,819	142,843	210,507
From EGPC	51,976	42,532	26,337	39,817	30,552	41,063	--	--
From CBE	--	--	--	--	--	--	--	--
From Suez Canal	29,900	34,480	42,913	32,450	38,952	39,640	27,650	58,574
From other companies	60,776	85,763	119,625	125,268	164,971	166,116	107,193	125,608
Taxes on Property	51,410	58,907	59,596	72,404	90,221	114,459	78,287	101,320
Recurrent Tax on Immovable Property of which	2,976	4,871	3,393	5,159	4,599	7,668	3567	3,983
Lands	149	73	93	140	93	143	25	171
Buildings	2,827	4,784	3,299	5,019	4,507	7,525	3542	3812
Taxes on Financial and Capital transactions, of which	44,957	48,335	50,415	58,931	76,968	95,912	67,644	91,063
Tax on T-bills and bonds' payable interest	43722	46928	48972	57161	75081	93,400	66,337	89,477
Taxes and Fees on Cars	3,477	5,702	5,789	8,314	8,654	10,879	7,076	6,274
Value added Taxes, of which	294,257	350,576	329,979	384,913	454,211	540,983	352,862	422,461
General Sales Tax on Goods	127,038	155,351	148,266	180,393	197,060	258,238	161,844	205,875
Domestic	43,100	50,351	53,017	67,544	74,408	97,369	57,662	85,595
Imported	83,939	105,000	95,249	112,849	122,652	160,869	104,182	120,280
General Sales Tax on Services	29,238	42,328	45,464	53,310	57,716	77,437	45,356	52,035
Excises on Domestic Commodities (Table 1)	103,623	110,910	100,274	106,007	142,805	141,611	99,732	107,327
Excises on Imports (Table 1)	1,611	381	9	--	--	306	--	--
Taxes on Specific Services	2,314	2,598	1,948	1,602	2,650	2,465	2,254	3,137
Stamp tax (excludes stamp tax on salaries)	13,459	17,634	15,019	19,647	24,558	26,526	21,042	23,718
Taxes on International Trade	37,908	42,020	32,572	36,130	42,956	46,014	36,531	47,406
Tax on Valued Customs	36,246	40,344	31,106	35,039	41,979	44,872	35,743	45,853
Other Taxes	38,497	34,538	30,579	19,300	17,621	38,550	--	--

FISCAL SECTOR

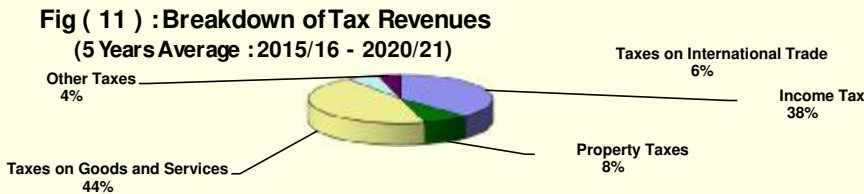
Source: Ministry of Finance

-- Data are preliminary & under preparation until being finalized.

1/ Data reflects budget figures in light of Decree Number 85 for the year 2022.

2/ The noticeable increase in Tax on T-bills and bonds' payable interest is mainly due to the adoption of new law number 3 for the year 2021, which included the removal of tax exemptions implied to T-bills and bonds' payable interest in March 2021.

3/ Data reflects the approved Final Accounts by parliament for FY 21/22 in May 2023.



Source: Ministry of Finance

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

(LE Millions)

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22 ^{15/}	2022/23 ^{14/}	2021/22 Jul- Apr	2022/23 Jul- Apr
	Actuals								
	Budget								
Total Non-Tax revenues	197,177	191,833	205,790	235,796	274,633	355,775	349,059	194,036	201,570
Grants	17,683 ^{8/}	3,194	2,609	5,263	2,955	4,081	912	2,688	2,365
From Foreign Governments	17,040	1,006	1,100	1,007	819	348	433	90	145
From International Organizations	354	908	747	798	824	2,205	450	1,579	206
Other ^{1/}	289	1,280	761	3,457 ^{12/}	1,313	1,528	29	1,019	2,013
Other Revenues	179,494	188,639	203,181	230,534	271,678	351,694	348,147	191,348	199,205
Property Income	91,141	69,116	70,354	65,519	79,669	93,120	105,674	68,975	56,683
Interest Income, of which	4,263	3,342	5,981	9,808	7,817	8,110	9,677	6,253	10,910
On lent Loans (included interests on foreign loans re-lent by the treasury)	4,202	3,186	5,341	8,636	4,886	6,575	5,669	5,299	9,909
Dividends, of which	71,122	52,530	48,258 ^{6/}	41,632	54,954	62,710	81,256	56,254	38,974
EGPC	5,944	8,144	1,278	2,093	3,596	10,335	12,295	--	--
CBE	19,427	5,233	-- ^{9/}	--	--	--	--	--	--
Suez Canal	29,381	23,718	30,308	18,354	28,082	27,734	40,690	--	--
Economic Authorities	10,989	8,297	10,817	12,045	11,861	11,108	11,642	9,805	10,197
Public Enterprise Sector Companies	2,722	4,443	3,000	3,973	4,841	6,198	6,036	3,664	4,876
Rent, of which	8,570	13,120	15,839	12,943	15,982	22,300	14,740	6,469	8,323
Royalties on Petroleum	7,372	11,610	14,148	11,178	14,680	20,714	12,620	5,177	6,679
Other Property Income	7,187 ^{7/}	125	276	1,136	917	--	--	--	---
Sales of Goods and Services	38,058	51,433	53,565	58,809	57,730	77,814	78,968	61,055	68,998
Service fees, of which	38,031	51,397	53,514	58,767	57,656	77,746	78,897	61,006	68,921
Current revenue from special accounts and funds ^{2/3/}	30,591	40,412	41,307	50,101	46,738	58,037	59,700	49,400	56,269
Sales of Goods, of which	28	35	51	42	74	68	70	48.2	77.1
Revenue from natural gas price reform	0	0	0	0	0	0	0	--	--
Fines, Penalties and Forfeits	1,968	1,012	1,527	2,081	1,701	2,008	2,021	1,052	1,429
Voluntary Transfers other than grants	2,956	2,143	2,316	2,262	5,958	7,882	1,469	882	715
Current	2,090	1,398	1,322	1,257	4,103	6,092	664	740	608
Capital	866	745	994	1,005	1,855	1,790	805	143	107
Miscellaneous Revenues	45,371	64,935	75,419	101,863	126,619	170,870	160,015	59,384	71,381
Current	18,080	27,720	33,857	53,599 ^{10/}	43,422	40,965	39,081	32,120	47,094
Capital, of which	27,291	37,215	41,562	48,264 ^{11/}	83,198	129,905	120,934	27,264 ^{11/}	24,287
Decrease in Advanced payments ^{4/}	8,487 ^{5/}	8,939 ^{5/}	8,417	14,137 ^{13/}	4,885	11,094	0	816	730
Other capital revenue to finance investments	17,929	26,136	32,339	33,598	32,197	93,770	74,745	22,651	23,005

Source: Ministry of Finance

-- Data are preliminary & under preparation until being finalized.

1/ Includes grants from Public Entities .

2/ 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.

3/ 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.

4/ 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.

5/ The increase in "Other capital revenue to finance investments" represents expected increases in self finances for the social housing program. This increase has similarly corresponding increases on the expenditure side.

6/ The decline in dividnes from EGPC is mainly in light of the decline in international petroleum prices.

7/ The increase in Other Property Income is due to the additional LE 6.6 billion from the sale of 4G liscence.

8/ The increase in grants is mainly due to Capital Grants received from United Arab Emirates (UAE) to finance investments during FY16/17.

9/ Reflects the indirect cost effect of economic reform program, as it is expected that no dividends would be collected from CBE till end of FY19/20.

10/ The increase in current miscellaneous revenues represents mainly increased receipts related to previous year revenues, and other current revenues.

11/ The increase in capital revenues represent increased receipts from other capital revenues to finance investments.

12/ The increase in grants reflects mainly increased grants from other general government units to finance investments.

13/ Reflects increase in allocations to finance investment projects in previous year, which were not used during that year, recorded as self-financing under miscellaneous revenues.

14/ Data reflects budget figures in light of Decree N Number 85 for the year 2022.

15/ Data reflects the approved Final Accounts by parliament for FY 21/22 in May 2023.

Table (13): Receipts by Customs Authority ^{1/}
(Based on U.N. Broad Economic Category Classification)

(LE Million)

Code	Imports					Customs Revenue 2/				
	2015/16	2016/17	2017/18	2018/19	2019/20*	2015/16	2016/17	2017/18	2018/19	2019/20*
Total	541,763	852,543	1,137,581	1,261,853	1,005,355	18,636	21,241	24,752	27,095	25,208
	(5.0)	(57.4)	(33.4)	(10.9)	-(20.3)	-(14.1)	(14.0)	(16.5)	(9.5)	-(7.0)
111 Primary Foodstuffs (for Industry)	30,192	51,378	77,005	88,161	83,142	39	57	94	85	85
112 Primary Foodstuffs (for consumption)	14,445	18,678	21,206	29,861	24,572	380	258	253	318	461
121 Manufactured Foodstuffs (for Industry)	18,400	35,706	42,446	31,792	32,347	104	56	72	94	163
122 Manufactured Foodstuffs (for consumption)	32,511	45,913	64,572	72,765	62,112	708	814	571	472	827
21 Primary Industrial Inputs	29,696	58,743	87,616	94,534	79,905	280	347	361	435	285
22 Primary Manufactured Inputs	195,393	313,646	442,062	471,106	345,297	4,130	6,080	7,357	7,502	7,583
31 Fuel and oil (crude)	464	2,357	6,968	4,494	2,196	0.4	0.4	0.4	1.0	0.5
322 Manufactured Fuels, Oil (Other) ^{4/}	14,364	23,185	33,373	27,895	16,221	28	41	75	81	58
41 equipment	60,832	99,029.790	122,599	147,023	129,723	1,299	2,085	2,189	2,695	2,684
42 goods	28,548	52,924.890	66,252	88,038	49,594	674	1197	1311	1676	1333
51 Passenger motor cars	25,602	29,872.440	37,477	47,012	42,781	4,501	3,734	4,466	4,933	2,508
52 Motor cars (other)	16,935	21,049	13,335	18,450	19,619	857	511	752	942	1477
53 Spare parts and accessories for	23,275	33,422	37,406	41,921	35,777	1,212	1,603	1,964	2,199	1,906
61 Durable consumption goods	7,869	10,178	13,477	15,606	13,016	970	1,392	1,542	1,691	1,555
62 Semi-durable consumption goods	16,227	16,174	25,220	28,896	19,299	2,264	2,224	2,865	2,873	2,950
63 Non-Durable consumption goods	26,253	39,771	45,683	53,648	48,600	1,094	799	837	1,054	1,222
7 Other Commodities	757	516	884	650	1,154	96	43	43	44	110
Memorandum Items										
Total Imports (US\$ Millions)	66,574	57,879	64,320	71,881	62,720					
Customs / GDP ^{2/}						0.7	0.6	0.6	0.5	0.4
Customs / Total Revenues and grants						3.8	3.2	3.0	2.9	2.2
Customs / Total Taxes ^{3/}						5.3	4.6	3.9	3.7	2.9

Sources: Ministry of Trade and Industry.

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

4/ The Item coded 32 is added to the presented figure.

Table (14): Expenditures Breakdown ^{1/}

(LE Millions)

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22 ^{4/}	2022/23 ^{3/}	2021/22	2022/23
	Actuals						Budget	Jul- Apr	Jul- Apr
Total Expenditures	1,031,941	1,244,408	1,369,870	1,434,723	1,578,774	1,831,022	2,070,872	1,332,288	1,699,896
Compensation of Employees, of which	225,513	240,054	266,091	288,773	318,806	358,735	400,000	297,697	329,322
Salaries and wages in cash and in-kind	181,245	195,360	217,592	236,561	261,244	294,358	313,091	244,039	269,110
Permanent staff	56,929	65,661	77,904	82,205	85,794	92,935	93,736	76,960	81,897
Temporary staff	4332	4872	5432	6165	6727	8075	8198	6,484	8,169
Rewards	75622	80284	85435	99842	117845	139970	153622	117,535	124,577
Specific Allowances	27174	27283	29780	28480	31123	32972	34551	25,601	27,716
Cash Benefit/Allowance	12816	11454	12106	12094	12183	12310	13316	10,398	18,071
In-kind Benefit/Allowance	4373	5805	6936	7775	7572	8096	9668	7,061	8,679
Insurance Benefits	23,184	26,742	30,520	32,981	35,530	40,360	43,618	33,479	38,131
Government share in government insurance fund	19,719	21,613	24,587	26,126	27,496	31,034	33,400	25,744	29,150
Other Insurance benefits	3,465	5,129	5,934	6,855	8,035	9,326	10,219	7,735	8,981
Purchases of Goods and Services, of which	42,450	53,088	62,365	69,871	81,462	99,580	125,600	69,895	87,903
Goods, of which	21,678	28,396	34,050	38,594	45,490	61,055	67,605	41,044	49,619
Raw materials	12,623	15,875	19,857	22,134	25,113	37,178	40,712	26,837	29,348
Operating Fuels, oil, and moving parts	1,512	2,593	2,461	3,279	4,419	7,007	6,009	4,038	6,136
Water and Lighting	4,502	5,215	6,164	7,616	10,250	11,639	13,544	6,368	9,439
Services, of which	16,719	22,624	26,893	30,519	34,546	37,630	48,268	28,193	37,547
Maintenance	5,785	7,426	8,045	9,807	10,629	10,260	15,111	7,736	9,219
Copy expenditures, periodicals, and writing rights	1,578	2,976	3,097	3,592	3,525	4,068	4,297	3,588	5,503
Public transportation	3,026	3,183	3,701	4,143	4,191	4,449	4,898	3,472	3,573
Various Services ^{2/}	4,396	7,081	9,524	10,398	12,503	14,606	18,080	10,624	13,039
Other	4,054	2,069	1,422	758	1,426	895	9,727	658	737

FISCAL SECTOR

Sources: Ministry of Finance, Egyptian Tax Authority

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

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

3/ Data reflects budget figures in light of Decree Number 85 for the year 2022.

4/ Data reflects the approved Final Accounts by parliament for FY 21/22 in May 2023.

Table (14): Expenditures Breakdown (Continued) ^{5/}

(LE Millions)

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22 ^{7/}	2022/23 ^{6/}	2021/22	2022/23
	Actuals				Budget				
								Jul- Apr	Jul- Apr
Interest, of which	316,602	437,448	533,045	568,421	565,497	584,826	690,149	470,541	665,631
Foreign	9,599	22,199	35,209	42,749	47,585	56,449	64,458	46,913	82,450
Domestic (to Non-Government Individuals)	275,988	391,671	455,190	490,775	516,222	526,635	621,588	422,559	581,463
Domestic (to Government units)	30,805	23,579	42,645	34,897	1,691	--	4,104	1,070	1,718
Other	210	--	--	--	--	--	--	--	--
Subsidies, Grants and Social Benefits, of which	276,719	329,379	287,461	229,214	263,886	343,405	355,994	232,393	317,502
Subsidies	202,559	243,587	203,657	132,677	121,531	182,773	148,756	92,543	167,522
To Non-financial public corporations, of which	201,491	242,462	202,178	130,051	118,166	174,539	143,010	90,135	163,171
GASC	47,535	80,500	87,000	80,427	83,018	96,805	90,000	61,468	91,881
EGPC	115,000 ^{4/}	120,803 ^{4/}	84,732	18,677 ^{3/}	18,913 ^{3/}	59,829	28,095	--	--
To Financial public corporations	1,068	1,125	1,479	2,626	3,365	8,234	5,746	2,408	4,351
Grants	8,919	6,723	6,738	10,266	11,391	9,036	11,422	6,871	9,842
To foreign governments	279	280	199	215	138	245	274	179	237
To international organizations	0.2	28.2	4.6	4.3	44.2	7.4	0	5.4	0.2
To general government units	8,640	6,415	6,534	10,047	11,209	8,784	11,148	6,686	9,606
Social Benefits, of which	64,194	77,997	76,002	85,189	129,889	150,515	159,775	132,107	139,282
Social security benefits	13,092	17,622	17,887	18,860	19,198	19,219	22,218	17,608	17,463
Social assistance benefits ^{1/}	45,236	52,553	48,578	55,121	99,274	120,295	127,009	105,671	111,351
Voluntary Transfers	5,687	7,602	9,334	11,002	11,146	10,726	10,262	8,606	10,266
Social benefits for employees	180	220	203	206	272	275	286	222	203
Other Expenditures, of which	61,517	74,758	77,565	86,803	99,751	114,746	122,700	88,018	98,485
Current Miscellaneous Expenditures	8,484	15,699	12,411	15,934	15,724	20,193	20,375	12,311	10,877
Taxes and fees	136	725	884	3,631	4,098	1,223	4,191	464	930
Contributions	692	802	1,527	1,190	1,043	753	1,211	354	37
Other	7,657	14,173	10,000	11,112	10,584	18,217	14,973	11,493	9,910
Contingency Reserves ^{2/}	53,033	59,059	65,155	70,869	84,027	94,553	102,325	75,707	87,609
Purchases of Non-Financial Assets (Investments), of which	109,141	109,680	143,342	191,642	249,372	329,730	376,429	173,744	201,053
Fixed Assets	88,327	90,082	115,373	157,823	195,057	208,332	340,099	157,149	176,877
Direct investment (including customs fees)	87,912	89,791	114,976	157,534	194,745	208,004	339,315	156,899	176,557
Postponed (operational) expenses	415	291	398	289	312	328	783	250	321
Non-Productive Assets	1,152	1,847	1,327	3,096	6,504	8,416	2,696	6,616	10,400
Other non-financial assets	19,662	17,751	26,642	30,723	47,811	112,982	23,634	9,979	13,776

Source: Ministry of Finance.

-- Data are preliminary & under preparation until being finalized.

1/ Reflects Treasury contributions towards Pension Funds.

2/ Includes expenditures on defense.

3/ The decline in subsidies from EGPC is mainly in light of the decline in international petroleum prices.

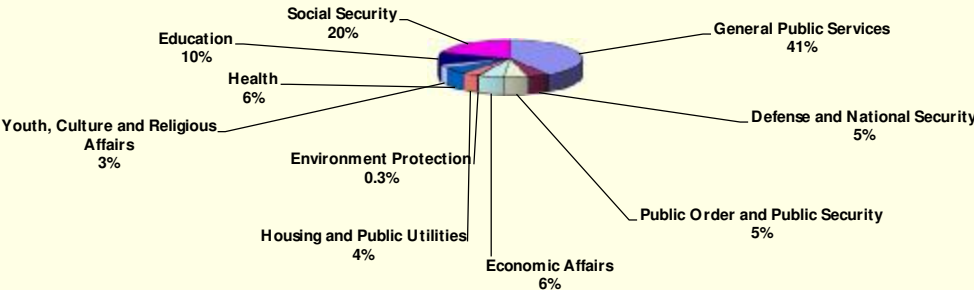
4/ The notable increase in subsidies to EGPC is mainly due to the Exchange rate depreciation effects which has increased EGPC cost burdens substituted through increasing the allocated subsidies to EGPC.

5/ It is noteworthy that "of which" refers that not all subcomponents are presented in the table, thereby the grand total might not add up. For instance, contingency reserves are not presented in this chapter.

6/ Data reflects budget figures in light of Decree Number 85 for the year 2022.

7/ Data reflects the approved Final Accounts by parliament for FY 21/22 in May 2023.

Fig (13): Functional Classification of Public Expenditures
(5 Years Average : 2015/16 - 2020/21)



Source: Ministry of Finance.