

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	260,289	305,957	422,427
Grants	2,287	2,287	10,104	10,104	5,208	5,208	95,856	95,856	25,437	2,208
Other Revenues	70,927	107,650	86,108	131,351	93,996	147,310	100,642	163,304	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	180,829	198,468	218,108
Purchases of Goods and Services	26,148	26,645	26,826	27,079	26,652	27,155	27,247	27,556	31,276	41,432
Interest Payments	85,077	76,362	104,441	93,401	146,995	135,331	173,150	159,330	193,008	244,044
Subsidies, Grants and Social benefits	123,125	168,265	150,193	204,454	197,093	261,760	228,579	298,002	198,569	231,221
Other Expenditures	31,364	31,553	30,796	31,072	34,975	35,140	41,068	41,209	50,279	54,799
Purchases of Non-Financial assets	39,881	40,026	35,918	35,959	39,516	39,629	52,882	52,921	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	14,317	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 (SF). 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.

FISCAL SECTOR

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-Dec	2015/16 Jul-Dec
Total Revenues	622,277	268,114	265,286	303,622	350,322	456,788	465,241	163,563	192,168
Tax Revenues	422,427	170,494	192,072	207,410	251,119	260,289	305,957	114,084	137,948
Income Tax	158,729	76,618	89,593	91,245	117,762	120,925	129,818	39,285	45,745
Property Taxes	41,236	8,770	9,452	13,089	16,453	18,761	21,107	9,835	12,119
Taxes on Goods and Services	184,094	67,095	76,068	84,594	92,924	91,867	122,930	55,290	64,637
Taxes on International Trade	27,401	14,702	13,858	14,788	16,771	17,673	21,867	9,641	11,254
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	49,479	54,220
Grants	2,208	4,333	2,287	10,104	5,208	95,856	25,437	7,825	2,684
From Foreign Governments	1,582	3,497	924	9,339	4,820	95,497	24,942	7,789	2,644
From International Organizations	233	332	392	95	112	150	302	8	14
Other	393	503	971	670	275	210	194	29	26
Other Revenues	197,641	93,288	70,927	86,108	93,996	100,642	133,847	41,654	51,536
Property Income	126,383	54,571	41,188	55,979	56,494	56,990	81,463	25,809	33,817
Proceeds from Sales of Goods and Services	27,209	17,212	17,405	17,819	22,733	28,499	26,457	8,687	9,777
Fines, Penalties and Forfeits	637	421	640	519	479	546	842	356	401
Voluntary Transfers	893	684	916	673	612	1,061	901	115	182
Miscellaneous Revenues	42,520	20,400	10,779	11,118	13,677	13,547	24,184	6,688	7,360
Total Expenditures	864,564	365,987	401,866	470,992	588,188	701,514	733,350	287,429	349,889
Compensation of Employees	218,108	85,369	96,271	122,818	142,956	178,589	198,468	97,350	105,568
Purchases of Goods and Services	41,432	28,059	26,148	26,826	26,652	27,247	31,276	11,416	12,988
Interest Payments	244,044	72,333	85,077	104,441	146,995	173,150	193,008	79,916	114,003
Subsidies, Grants and Social benefits	231,221	102,974	123,125	150,193	197,093	228,579	198,569	59,461	71,448
Other Expenditures	54,799	28,901	31,364	30,796	34,975	41,068	50,279	22,579	24,804
Purchases of Non-Financial assets	74,961	48,350	39,881	35,918	39,516	52,882	61,750	16,708	21,079
Total Cash Deficit ^{5/}	242,287	97,872	136,580	167,370	237,865	244,727	268,109	123,866	157,721
Net Acquisition of Financial assets	8,806	166	-2,120	-665	1,854	10,713	11,321	8,145	10,074
Overall Fiscal Deficit	251,093	98,038	134,460	166,705	239,719	255,439	279,430	132,011	167,795
Memorandum items:									
Overall Deficit/ GDP (%) ^{6/}	8.9	8.1	9.8	10.1	13.0	12.2	11.5	5.4	5.9
Primary Deficit / GDP (%) ^{6/}	0.2	2.1	3.6	3.8	5.0	3.9	3.6	2.1	1.9
Revenues/ GDP (%) ^{6/}	22.0	22.2	19.3	18.3	19.0	21.7	19.1	6.7	6.8
Expenditure/ GDP (%) ^{6/}	30.5	30.3	29.3	28.4	31.9	33.4	30.2	11.8	12.3

Source: Ministry of Finance.

* Preliminary-Actual.

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

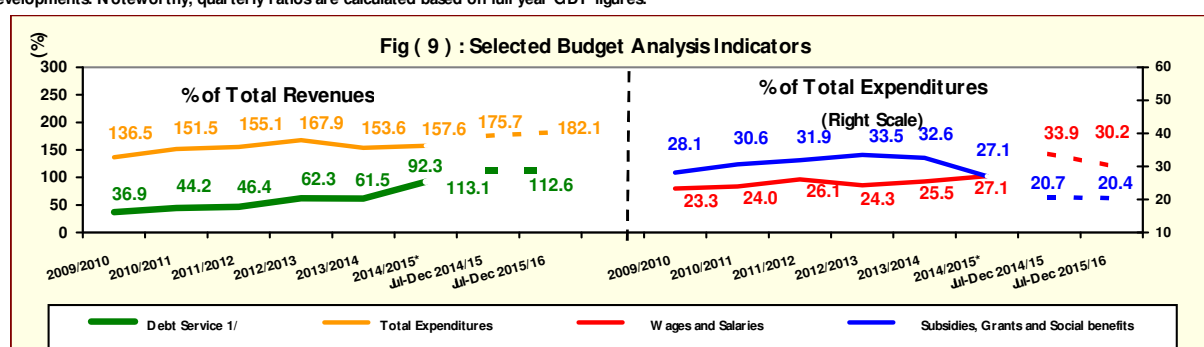
2/ Based on IMF GFS 2001 (modified to cash basis).

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)

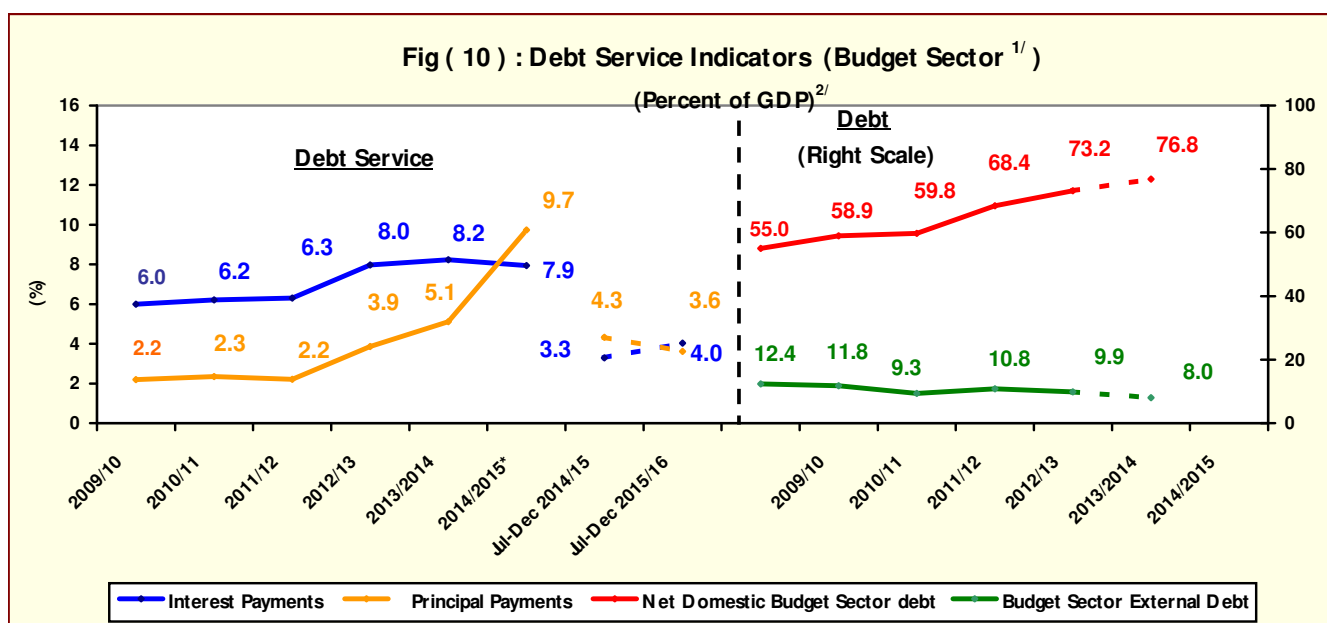
(LE Millions)

	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	79,274
Banks	40,263	109,583	146,374	221,338	244,363	248,454
Foreign Sources	^{2/} 2,458	5,022	-9,062	20,270	4,022	-25,119
Blocked Accounts Used in Amortization of CBE Bonds	-	-	-	-	-	-
Payments of Outstanding Arrears	-	-	-	-	-	-
Other	347	3,553	-443	-13,147	-25,388	-35,987
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	-9,540
Undistributed	-7,785	-14,935	3,835	-42,606	-391	21,799

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.

* 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)

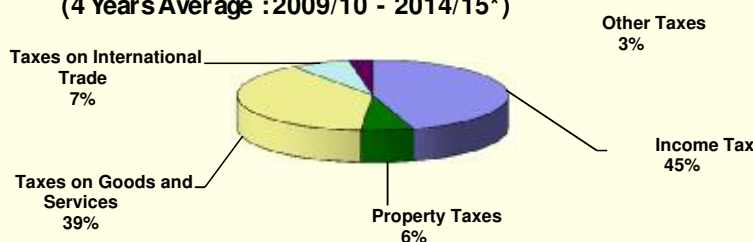
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15*	2015/16 ^{1/}	2014/15 Jul-Dec	2015/16 Jul-Dec	
	Actuals						Pre- Actual	Budget		
Total Revenues	268,114	265,286	303,622	350,322	456,788	465,241	622,277	163,563	192,168	
Tax Revenues	170,494	192,072	207,410	251,119	260,289	305,957	422,427	114,084	137,948	
Taxes on Income, Capital Gains and Profits, of which	76,618	89,593	91,245	117,762	120,925	129,818	158,729	39,285	45,745	
Taxes on income from employment	11,401	13,393	16,010	19,708	22,252	26,801	30,976	12,026	14,115	
Taxes on income from activity other than employment	4,918	5,485	5,582	6,436	8,943	11,134	15,557	3,234	3,500	
Capital Gains Tax	84	177	104	87	218	279	3,520	26.5	27.4	
Taxes on Corporate Profits, of which	60,215	70,538	69,550	91,531	89,512	91,603	108,676	23,999	28,103	
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	6,200	6,400	
From other companies	18,576	25,330	23,674	25,275	25,099	38,512	42,638	13,796	14,458	
Taxes on Property	8,770	9,452	13,089	16,453	18,761	21,107	41,236	9,835	12,119	
Recurrent Tax on Immovable Property	518	317	520	531	428	637	3,473	261	478	
Lands	189	178	175	185	184	186	232	110	115	
Buildings	329	139	346	346	244	451	3,241	150	363	
Taxes on Financial and Capital Transactions, of which	6,415	7,323	10,575	13,905	16,055	17,629	33,880	8,134	10,315	
Tax on T-bills and bonds' payable interest	5808	6711	9903	13168	15256	16682	32,968	7,772	9,904	
Taxes and Fees on Cars	1,837	1,813	1,993	2,017	2,279	2,841	3,883	1,440	1,326	
Taxes on Goods and Services, of which	67,095	76,068	84,594	92,924	91,867	122,930	184,094	55,290	64,637	
General Sales Tax on Goods	30,712	31,873	37,174	39,496	42,974	53,425	84,254	25,030	27,703	
Domestic	11,735	12,923	15,566	14,038	14,577	18,415	30,209	8,532	10,283	
Imported	18,977	18,950	21,607	25,458	28,398	35,010	54,045	16,498	17,420	
General Sales Tax on Services	9,152	9,391	9,141	9,767	9,463	12,098	29,595	5,393	6,245	
Excises on Domestic Commodities (Table 1)	15,516	23,122	25,985	30,482	24,190	39,750	45,560	18,372	22,508	
Excises on Imports (Table 1)	50	55	71	49	374	259	436	183	161	
Taxes on Specific Services	917	873	880	1,092	1,167	1,382	1,834	573	677	
Stamp tax (excludes stamp tax on salaries)	5,062	5,065	5,465	5,248	6,694	7,721	10,062	2,968	4,228	
Taxes on International Trade, of which	14,702	13,858	14,788	16,771	17,673	21,867	27,401	9,641	11,254	
Tax on Valued Customs	13,242	12,997	13,955	15,626	16,935	20,955	26,258	9,194	10,676	
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.

**Fig (11) : Breakdown of Tax Revenues
(4 Years Average :2009/10 - 2014/15*)**



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 ^{1/}	2015/16 ^{2/}	2014/15 Jul-Dec	2015/16 Jul-Dec	
	Actuals						Pre- Actual	Budget		
Total Non-Tax revenues	97,621	73,214	96,212	99,203	196,499	159,284 ^{1/}	199,850	49,479	54,220	
Grants	4,333	2,287	10,104	5,208	95,856	25,437	2,208	7,825	2,684	
From Foreign Governments	3,497	924	9,339	4,820	95,497	24,942	1,582	7,789	2,644	
From International Organizations	332	392	95	112	150	302	233	7.5	14.3	
Other ^{3/}	503	971	670	275	210	194	393	29.3	26.3	
Other Revenues	93,288	70,927	86,108	93,996	100,642	133,847	197,641	41,654	51,536	
Property Income	54,571	41,188	55,979	56,494	56,990	81,463	126,383	25,809	33,817	
Interest Income, of which	3,928	1,130	1,078	837	745	3,453	4,583	757	376	
Orient Loans (included interests on foreign loans re-lent by the treasury)	3,772	979	909	698	589	3,350	1,900	747	360	
Dividends, of which	43,186	41,315	52,358	51,935	53,966	71,571	101,999	24,910	33,255	
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	9,003	8,558	
Economic Authorities	1,431	1,287	2,207	1,915	1,630	10,093	10,582	1,191	1,976	
Public Enterprise Sector Companies	3,099	3,263	2,987	2,911	2,362	2,191	2,723	746	196	
Rent, of which	5,899	1,655	3,078	3,361	2,034	6,311	14,602	142	187	
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	8,687	9,777	
Service fees, of which	15,977	17,280	17,789	22,708	28,471	26,416	27,176	8,670	9,766	
Current revenue from special accounts and funds ^{4/5/}	12,268	13,741	14,290	18,946	24,359	21,037	21,289	6,229	6,906	
Sales of Goods, of which	1,235	125	30	25	27	42	32	17.1	10.5	
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	356	401	
Voluntary Transfers other than grants	684	916	673	612	1,061	901	893	115	182	
Current	460	676	497	383	579	379	893	72	150	
Capital	225	240	176	230	482	523	0	42.5	32.0	
Miscellaneous Revenues	20,400	10,779	11,118	13,677	13,547	24,184	42,520	6,688	7,360	
Current	3,373	2,865	3,527	6,872	7,329	9,914	10,951	4,506	3,269	
Capital, of which	17,027	7,914	7,592	6,806	6,219	14,270	31,569	2,182	4,091	
Decrease in Advanced payments ^{6/}	3,081	3,580	3,254	3,363	2,990	5,099	0.0	1,282	1,269	
Other capital revenue to finance investments	5,567	4,550	3,166	2,690	2,709	4,992	18,138	636	2,629	

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.

FISCAL SECTOR

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- December 2015/2016	2011/12	2012/13	2013/14	2014/15*	July- December 2015/2016
Total	362,889	427,993	446,187	455,776	296,130	14,788	17,011	17,579	21,694	13,101
	(11.0)	(17.9)	(4.3)	(2.1)	(35.1)	(6.7)	(15.0)	(3.3)	(23.4)	-(27.1)
111 Primary Foodstuffs (for Industry)	29,286	31,679	24,978	26,555	14,190	24	26	24	36	18
112 Primary Foodstuffs (for consumption)	9,010	10,331	11,388	11,611	6,582	102	123	123	209	205
121 Manufactured Foodstuffs (for Industry)	26,425	12,411	7,549	10,071	5,198	24	26	23	57	54
122 Manufactured Foodstuffs (for consumption)	19,423	18,759	15,681	24,320	16,016	425	506	461	577	398
21 Primary Industrial Inputs	33,883	31,647	26,552	25,895	13,951	155	138	148	159	131
22 Primary Manufactured Inputs	125,256	138,555	135,699	153,799	91,112	2,439	2,378	2,460	2,774	2,135
31 Fuel and oil (crude)	7,205	23,214	48,731	18,002	7,099	0	0	0	288	0
32 Manufactured Fuels, Oil (Other)	19,121	31,995	42,083	27,308	31,977	1,268	1,300	1,493	1,111	1,533
41 equipment	27,051	42,527	45,845	50,316	40,019	768	756	811	1,020	1,102
42 goods	16,209	20,403	22,179	24,332	12997	512	516	528	585	297
51 Passenger motor cars	7,316	9,098	7,408	16,794	13,404	3,127	2,718	3,168	3,973	2,555
52 Motor cars (other)	7,047	8,480	7,083	9,991	6631	794	732	807	1068	580
53 Spare parts and accessories for	13,323	16,784	16,320	17,586	10,694	723	717	740	874	574
61 Durable consumption goods	4,001	6,091	6,538	6,761	4,032	652	633	666	796	515
62 Semi-durable consumption goods	5,944	8,604	7,562	10,916	8,119	631	751	819	1,457	1,187
63 Non-Durable consumption goods	12,256	17,342	20,525	20,947	12,967	261	364	282	659	614
7 Other Commodities	133	75	68	571	1,142	2,883	5,327	5,026	6,050	1,203
Memorandum Items										
Total Imports (US\$ Millions)	60,492	71,344	74,377	63,745	37,772					
Customs / GDP ^{3/}						0.9	0.9	0.8	0.9	0.5
Customs / Total Revenues and grants						4.9	4.9	3.8	4.7	6.8
Customs / Total Taxes ^{4/}						7.1	6.8	6.8	7.1	9.5

Sources: Ministry of Finance, Egyptian Customs Authority.

* Preliminary- Actual.

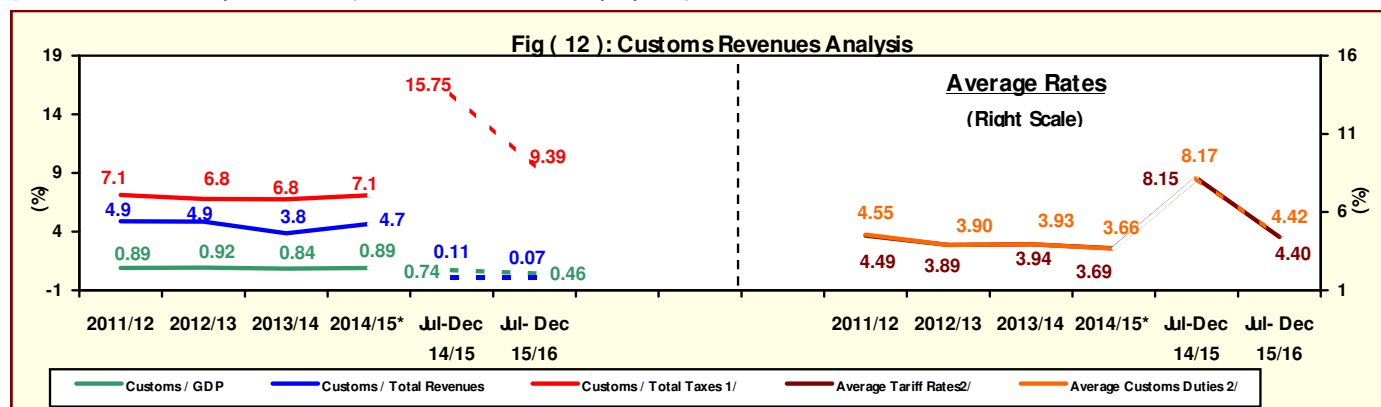
() Percent change over same period in previous year.

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, Monitoring and Administrative Reform 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. GDP estimates for FY15/16 have been revised recently to reach LE 2771.3 billion compared to a previous estimate of LE 2833.4 billion in light of recent developments in macroeconomic indicators during July-December FY15/16.

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* Pre-Actual	2015/16 ^{1/} Budget	2014/15 Jul-Dec	2015/16 Jul-Dec
Total Expenditures	365,987	401,866	470,992	588,188	701,514	733,350	864,564	287,429	349,889
Compensation of Employees, of which	85,369	96,271	122,818	142,956	178,589	198,468	218,108	97,350	105,568
Salaries and wages in cash and in-kind	70,321	78,270	99,926	118,196	146,870	162,311	180,540	80,189	85,823
Permanent staff	15,840	17,917	19,959	24,006	26,471	27,763	31,366	13,748	26,132
Temporary staff	1,191	1,748	2,124	1,983	2,590	2,550	3,653	1,154	1,648
Rewards	29,940	35,093	52,729	61,293	75,279	80,034	87,390	40,665	38,079
Specific Allowances	9,381	9,981	11,207	17,317	22,172	24,128	27,045	10,697	11,555
Cash Benefit/Allowance	11,710	11,396	11,397	11,681	17,728	25,085	27,784	12,551	6,849
In-kind Benefit/Allowance	2,260	2,135	2,509	1,915	2,630	2,751	3,302	1,376	1,562
Insurance Benefits	7,850	9,103	11,589	13,675	16,705	18,997	20,407	9,107	10,096
Government share in government insurance fund	6,970	8,070	10,306	12,100	14,792	16,759	17,622	8,065	8,948
Other Insurance benefits	880	1,033	1,283	1,575	1,912	2,238	2,785	1,042	1,148
Purchases of Goods and Services, of which	28,059	26,148	26,826	26,652	27,247	31,276	41,432	11,416	12,988
Goods, of which	11,967	9,979	10,599	11,994	12,084	14,448	17,414	5,154	5,526
Raw materials	4,149	4,031	4,299	5,704	5,840	6,961	8,371	2,557	2,583
Operating Fuels, oil, and moving parts	1,537	871	955	1,016	805	1,165	1,296	574	514
Water and Lighting	4,993	3,846	4,159	3,957	4,020	4,603	5,086	1,341	1,585
Services, of which	11,442	10,716	11,516	11,297	11,786	13,549	15,791	5,546	5,938
Maintenance	3,428	3,336	3,194	3,566	3,477	4,047	5,887	1,560	1,962
Copy expenditures, periodicals, and writing rights	1,264	842	1,185	1,370	1,315	1,471	1,433	743	745
Public transportation	1,900	2,112	2,106	2,329	2,541	2,939	3,055	1,471	1,587
Various Services ^{3/}	3,459	3,133	3,850	2,994	3,243	3,668	3,250	1,309	1,271
Other	4,650	5,453	4,711	3,361	3,378	3,279	8,226	715	1,524

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-Dec
Interest, of which	72,333	85,077	104,441	146,995	173,150	193,008	244,044	79,916	114,003
Foreign	2,840	3,416	3,418	3,896	4,996	4,700	7,022	2,621	2,573
Domestic (to Non-Government Individuals)	53,128	61,134	84,455	125,131	148,798	167,629	210,400	67,679	101,309
Domestic (to Government units)	16,178	20,400	16,420	17,836	19,143	20,478	26,401	9,583	10,089
Other	187	127	148	133	213	202	221	33	32
Subsidies, Grants and Social Benefits, of which	102,974	123,125	150,193	197,093	228,579	198,569	231,221	59,461	71,448
Subsidies	93,570	111,211	134,963	170,800	187,659	150,198	153,938	32,988	37,892
To Non-financial public corporations, of which	91,216	108,316	131,885	168,978	186,132	148,716	149,688	32,282	35,650
GASC	16,819	32,743	30,282	32,551	35,493	39,395	37,751	14,554	15,627
EGPC	66,524	67,680	95,535	120,000	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	706	2,242
Grants	4,380	5,319	5,305	5,014	5,190	6,211	6,701	3,071	3,189
To foreign governments	128	200	219	145	239	161	193	15	103
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	3,056	3,086
Social Benefits, of which	4,483	6,118	9,367	20,778	35,200	41,037	64,893	23,031	30,076
Social security benefits	1,464	2,048	2,581	3,753	5,096	6,836	11,347	3,341	4,243
Social assistance benefits ^{2/}	2,400	3,438	6,200	16,352	29,200	33,213	52,486	19,374	25,517
Service expenditures for non employees	570	572	516	587	733	814	859	228	229
Social benefits for employees	49	60	70	87	171	175	201	88	87
Other Expenditures, of which	28,901	31,364	30,796	34,975	41,068	50,279	54,799	22,579	24,804
Current Miscellaneous Expenditures	3,909	3,365	3,026	3,830	5,976	5,477	6,988	1,819	2,381
Taxes and fees	74	67	58	92	124	100	113	32.6	39.2
Contributions	246	162	345	314	228	350	383	88.7	159.6
Other	3,589	3,136	2,623	3,424	5,624	5,027	6,492	1,698	2,182
Contingency Reserves ^{3/}	24,992	28,000	27,770	31,145	35,092	44,802	47,811	20,760	22,423
Purchases of Non-Financial Assets (Investments), of which	48,350	39,881	35,918	39,516	52,882	61,750	74,961	16,708	21,079
Fixed Assets	39,205	33,303	28,997	31,931	38,437	45,547	66,990	15,045	19,285
Direct investment (including customs fees)	38,622	32,648	28,398	31,404	37,909	45,057	66,312	14,827	19,138
Postponed (operational) expenses	583	655	599	526	528	490	678	218	147
Non-Productive Assets	680	508	583	809	869	2,915	2,779	321	597
Other non-financial assets	8,465	6,070	6,337	6,777	13,576	13,288	3,692	1,342	1,197

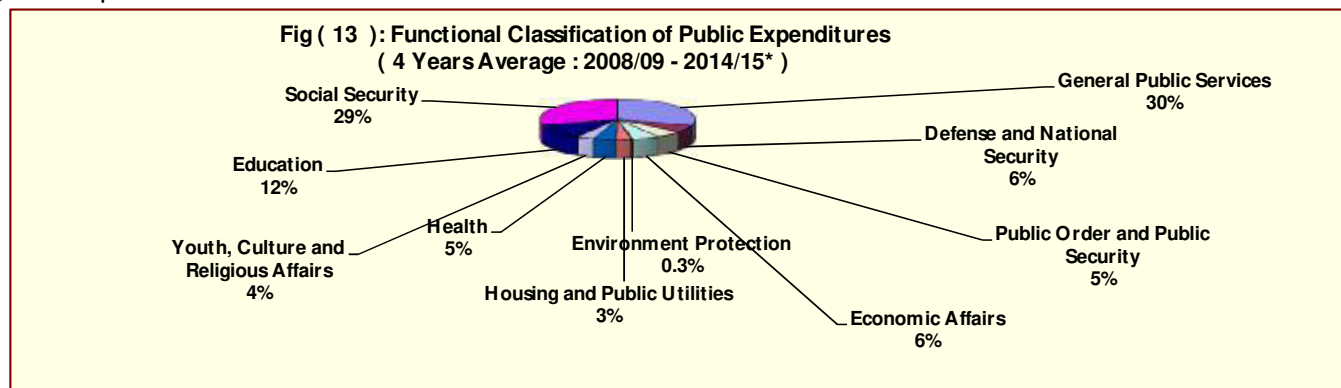
Source: Ministry of Finance.

* 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.



Source: Ministry of Finance.

* Preliminary-Actual.