

Budget Sector Performance: Summary Table

LE Million

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	2017/2016
Revenues	659,184
- Taxes	462,007
-Grants	17,683
- Other revenue	179,494
Expenditures	1,031,941
- Wages and compensation of employees	225,513
- Purchases of goods and services	42,450
-Interests	316,602
- Subsidies, grants, and social benefits	276,719
- Other expenditures	61,517
-Purchase of non financial assets	109,141
Cash Deficit	372,757
Net Acquisition of Financial Assets	6,833
Overall Deficit	379,590
Primary Deficit	62,988
<u>Memorandum: (In percent of GDP)</u>	
Cash Deficit	10.7%
Primary Deficit	1.81%
Overall Deficit	10.9%

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
Revenues	659,184
- Taxes	462,007
=Tax on income, profits and capital gains	166,897
* Tax on income generated from employment	37,964
x Tax on domestic salaries	34,189
x Tax on salaries of workers abroad	0
x Stamp duty on salaries	3,776
x Development fees on salaries	0
*Income tax on activity other than Employment	12,666
x Tax on professionals income	1,154
x Tax on net professionals income	0
x Taxes on industrial & commercial profits payable by Individuals	11,508
x Taxes on net industrial & commercial profits payable by individuals	0
xShare of governorates in taxes on industrial & commercial profits	0
x Tax on interest income from Bonds (movable capitals)	3
x General tax on income	0
xDevelopment fees on the amounts granted to managing directors and board directors which included in movable capital revenues	0
xOther	0
*Capital gains tax	384
xReal estate tax	384
xOther	0
*Taxes on corporate profits	115,883
x From EGPC & foreign partner	42,464
x SCA	22,300
x CBE	3,860
x Other Companies	47,259
xDevelopment Fees on net profits stipulated in Law No. 157/1981 Article No. 111	0
xShare of governorates in Suez canal tax	0
x Share of governorates in corporate profit tax	0

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Share of governorates in the mutual fund	0
=Taxes on property	36,539
* Recurrent taxes on Immovable property	2,055
x Land tax	223
x Buildings tax	1,832
x Recurrent taxes on net wealth	0
x Other	0
* Taxes on financial and capital transactions	31,997
x Property transferring fees	1,134
x Tax on T-bills and bonds' payable interest	30,864
* Taxes and fees on cars	2,487
x Development fees on cars and driving license	623
x Development fees on new cars produced locally and all imported cars	1,466
x Local taxes and fees on cars	326
x Taxes on private cars (social guarantee)	72
=Taxes on goods and services	208,624
* General sales tax __ goods	94,384
x Local commodities	32,690
x Imported goods	61,694
* General sales tax __ services	18,139
x Hotel and restaurant services for tourists	3,061
x Operating services for others	9,563
x International & local communication services	4,599
x Other	916
* Excises on domestic items	70,533
x Tea	0

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Sugar	93
x Fizz water	608
x Beer	750
x Tobacco & cigarettes	35,051
x Petroleum products	33,072
x Alcohol	137
x Medicine	400
x Edible vegetable oil	57
x Fats & oil	273
x Cement	92
* Excises on imports	415
x Tea	53
x Sugar	0
x Fizz water	0
x Beer	0
x Tobacco & cigarettes	361
x Petroleum Products	0
x Alcohol	1
x Medicine	0
x Edible vegetable oil	0
x Fats & oil	0
x Cement	0
* Taxes on Specific Services	1,798
x Tax on social solidarity___ tickets for traveling abroad	608
x Development Fees on traveling tickets issued in Egypt in local currency	539
x Amusement Tax	145

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Tax on Gambling	21
x Revenue from fines and compensation relevant to Income Tax Law Revenue fines and compensation of the Income Tax Law	189
x Revenue from Tax Delays	296
x Other	0
*stamp tax (exclude stamp tax on salaries)	11,017
x Stamp on stamped figures and tax stamps	125
x Stamp on insurance	416
x Stamp on betting and lottery	17
x Stamp on stock-exchange	49
x Stamp on Subscription on water, electricity,gas,telephone	612
x Stamp on gas, electricity and butane	1,170
x Stamp on advertising	458
x Stamp on Ministry of Justice Documents	0
x Stamp on and Permits and Administrative Licenses	0
x Stamp on ration coupons	0
x Stamp on certifications and declarations	17
x Stamp on contracts and its peers	146
x Stamp on personal identification documents	0
xStamp on trade navigation documents	0
x Stamp on companies minutes	0
x Stamp on commercial papers	0
x Stamp on receipts, acquaintance and invoices	138
x Stamp on banking edits and its peers	2,248
x Stamp on transportation services	8
x Stamp on establishing companies	0
x Stamp on weight reports and certificates	0

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Stamp on scales and calculators	0
x Miscellaneous stamp	5,614
* Development fees (except revenues exceeding L.E 18000 ,Taxes on cars)	1,419
x Development fees on passports	67
x Development fees on foreigners residents and ad hoc	1
x Development fees on requesting Egyptian nationality	0
x Development fees on leaving the country	420
x Development fees on weapon licenses	32
x Development fees on documents and other correspondence that subject to kind-stamp tax	92
x Development fees on obtaining documents' copy from Real-Estate Authority	1
x Development fees on military service exemption certificates	-
x Development fees on purchasing from free zones	19
x Development fees on parties and the entertaining services provided by hotels and public tourist shops	141
x Development fees on Beach Villas Cabins, stalls in summer and winter resorts whatever its type	1
x Development fees on other revenues	47
x Development fees on Quarries	599
* Taxes on use of goods and on permission to use goods and perform activities	10,919
x Royalties on Suez canal	3,360
x Royalties for using part of the Nile pass	1
x Fees on work permits for foreigners	77
x Local fees	233
x Yield from administrative expenses on import transactions	895
x Crossing fees (Soumed)	804

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Fees on ports	2,268
x Fees on consular procedures	2,845
x Cotton ginning fees	7
x Fees on passports	258
x Fees on work permits	164
x Fees on personal identification	9
= Taxes on international trade and transactions	34,255
* Taxes on imports	33,411
xValued customs taxes	32,777
xCustoms taxes on imported cigarettes and tobacco	634
* Other Taxes on International Trade	844
x Taxes on exports	258
xProfits of export or import monopolies	0
xShare of governorates in taxes on exports & imports	0
x Customs taxes allocated for maritime transport support	0
x Revenues from Fines	426
x Revenue from Seizures	160
x Other	0
=Other taxes	15,691
* Paid solely by business	15,691
x Tax on movable capital revenues from C.B.E	15,691
x Tax on movable capital revenues other entities	0
xShare of governorates in tax on movable capital revenues	0
-Grants	17,683
= Grants from foreign governments	17,040
*Current	285

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Other	285
* Capital	16,755
x For financing investments	16,755
x Other	0
= Grants from international organizations	354
*Current	16
x Other	16
* Capital	338
x For financing investments	338
x Other	0
= Grants from other general government units	289
*Current	67
x Other	67
* Capital	222
x For financing investments	222
x Other	0
- Other revenue	179,494
= Property income	91,141
* Interests collected from:-	4,263
x Bonds	3
x Lending	4
x On Re-lending (includes interests of foreign loans re-lent by the treasury)	4,202
x Credit interest	52
x Other	2
* Dividends	71,122
x Private sector companies	2

Budget Sector Performance: Revenues Medium-Term Projections

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LE Million

	2017/2016
x Economic authorities	10,989
x C.B.E.	19,427
x Public sector companies	2,506
x Public enterprise sector companies	2,722
x EGPC	5,944
x SCA	29,381
x Profits of securities	150
* Rent	8,570
x Royalties on petroleum	7,372
x Rent of Governmental land	246
x Revenue from mining	939
x Rent of public utility administrated by governorates	13
x Tourist regions revenues	0
x Other from EGPC	0
Other Property Income	7,187
x Revenue from 3rd Mobile Phone Company license	0
x Revenues from Granting 3rd Generation license to Mobile Phone Companies	6,567
x Revenues From Granting Cement and Steel Licenses	620
x Revenues from Granting Fixed Landline License	0
= Sales of goods and services	38,058
*Service fees	38,031
x Justice services fees and fines	2,522
x Fees for registering , observation and control	175
x Customs Services	194
x Agricultural services	144
x Educational services	263

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Health services	89
x Cultural services	9
x Housing and construction services	6
x Social services	242
x Supply services	12
x Labor Force services	26
x Road & transportation services	47
x Youth & sports services	14
x Veterinarian services	7
x Organization and management services	0
x Regional planning services	0
x Tourism services	0
x Real estate tax services	0
x sales of goods	594
x Revenues from productive projects	305
x Rent of public utility	154
x Rent of government building	153
x Fee for management and supervision of companies	1
x Profits from commemorative coins issuance	7
x Current revenues from special accounts and funds	26,223
x Proceeds for services rendered	593
x Returns for Services rendered by a Government Authority to other Government Authority	10
x Training Programs Revenues	21
x Commissions	28
x Other (includes the 15% share of treasury in special accounts and funds)	6,193
*Revenues from Sale of Goods	28

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Sale of inventories	28
x Receipts from Differences in Natural Gas Prices (Law 114, 2008)	0
= Fines penalties and forfeits	1,968
* Fines penalties and forfeitures	1,968
x Revenue from seized cash	625
x Yield of reclaimed money	26
x Compensations received from imports violation	279
x Compensation for wrong practices incurred for international trade	171
x Receipts from Fines and Penalties Fund	0
x Other Fines Proceeds	709
x Other	159
= Voluntary transfers other than grants	2,956
* Current	2,090
x Surpluses of the general committee for charity	0
x Other	2,090
* Capital	866
x Domestic aid and donations for financing investments	835
x Foreign aid and donations for financing investments	31
x Other	0
=Miscellaneous revenues	45,371
*Current	18,080
x Uncollected dues	2,073
x Previous year's revenues	1,218
x Workers subscription in Transportation Vehicles	9
x Market Revenues	103
x Revenues from fines on Properties	4

Budget Sector Performance: Revenues Medium-Term Projections

LE Million

	2017/2016
x Other	14,673
* Capital	27,291
x Decrease In advance payments	8,487
x Other capital revenues	17,929
x Proceeds of sale of non- productive assets (lands)	357
x Proceeds of sale of productive assets (cars, dwellings, other)	11
x Other capital revenues	507

Budget Sector Performance: Expenditures Medium-Term Projections

LE Million

	2017/2016
# Expenditures	1,031,941
- Wages and compensation of employees	225,513
= Salaries and wages in cash and in kind	181,245
* Permanent staff (basic pay)	56,929
x Basic Salaries	56,700
x Costs for expatriate beared by Budget	230
x Costs for school holidays	0
x Costs for scholarships	0
* Temporary staff	4,332
x Rewards (including for national experts)	36
x Rewards (including for Foreign experts)	14
x Seasonal employments wages	1,622
x Juvenile bonus	1
x New graduated doctors and physical therapy specialists remuneration	50
x Rewards for full-time professors	2,608
x Rewards for part-time professors	1
* Rewards :	75,622
x Rewards For employees' extra ordinary efforts	11,035
x Countervailing rewards	4,534
x Employees incentives costs	5,573
x Incentives for workers (Public Cadre)	7,183
x Incentives for workers (Private Cadre)	15,106
x Additional incentives	1,912
x incentives for scientists	2
x Incentive to attract workers	1,574
x Incentive Excellence (MS - Ph.D)	61
x Teaching rewards	940

# Expenditures	1,031,941
x Scientific and social leading rewards	499
x Academic and applied researches rewards	564
x Advisory dissertations rewards	580
x Exams rewards	13,277
x Exams correction rewards	308
x Attending session and committees rewards	253
x Emergency rewards for militaries	0
x Training rewards	60
x Illiteracy eradication rewards	0
x Overtime rewards	32
x Other rewards	12,129
* Specific allowances	27,174
x Representation allowances for senior posts	4
x Representation allowances for employees abroad	16
x Representation allowances for technicians	0
x Nature of business allowances for doctors	65
x Registration allowance for resident doctors (practioners allowance)	0
x Allowance for pharmacist physician, midwives, nurses, stationary visitors and inspectors	49
x Infection and rays protection allowance	169
x Assignment allowance for engineers	7
x Assignment allowance for lawyers	2
x Assignment allowance for technical employees	0
x Assignment allowance for agronomists	38
x Assignment allowance for veterinarians	4
x Assignment allowance for commercial professionals	2

# Expenditures	1,031,941
x Military allowances	140
x Nature of business allowance	438
x Inspection allowance	0
x Preference allowance	1
x Deans , sub dean and chief of sector salaries	1
x Cashier and collection salary , cashier deficit allowance	2
x Shorthand allowance	0
x Risk allowance	1,277
x Anti- narcotic allowance	0
x Receiver allowance for telephone and wireless	0
x Diving allowance	0
x Driving allowance	2
x Manufacturing (industry) allowance	0
x Other professional & technical allowance	4
x Residence allowance _ remote areas	359
x Village allowance for specialist , doctors, and social researches	0
x Sudan allowance	45
x Non-Resident allowance	2
x Climate allowance	0
x Residential allowance at home and abroad	27
x Master and doctorate allowance	2
x Research allowance	0
x Reception and Hosting allowance	0
x Correspondence allowance	1
x Food allowance	231

# Expenditures	1,031,941
x Clothes allowance	6
x Standard money transport allowance (for not using governmental cars)	11
x Judicial allowance	0
x University allowance	2,682
x Allowance for culture relationship and foreign cooperation	192
x Allowance for fine artists	0
x Teachers Allowances	4,031
x Allowances to accredit Teachers	11,107
x Other allowances	6,256
* Cash Benefit / allowance	12,816
x Cost of living allowance .	0
x Social bonus .	112
x Additional social bonus .	115
x Workwomen compensation costs equivalent to 25% of monthly salary .	4
x Special bonus .	12,238
x Monthly grant .	329
x Other	18
* In-kind benefit / allowance	4,373
x Employees food costs	2,088
x Employees clothing costs	962
x Employees medical treatment costs	1,240
x Employees social and sport services costs	41
x Other	42
= Insurance benefits	23,184

# Expenditures	1,031,941
* Government share in government insurance fund	19,719
x Insurance against old age, invalidity and death	18,727
x Government share in Rewards system contributions	675
x Contributions of previous period	0
x Cost of Government insurance contributions to workwomen during maternity leaves	318
* Other insurance benefits	3,465
x Insurance against sickness	2,101
x Insurance against occupational injury	1,364
= Wages and Contingency Reserves	21,083
* Contingency reserve	21,083
x Wages recorded at entities budget	18,077
x Wages allocated to Special Funds	3,006
* General contingencies	0
x Wages Contingency Reserves	0
x Wages Additional Requirements	0
= Excluded Wages	0
* Excluded _ to be received from purchase of non financial assets	0
x Wages excluded from other sources	0
- Purchases of goods and services	42,450
= Goods	21,678
* Raw materials	12,623
x Medicines	4,314
x Food	2,077
x Other Raw Materials	6,232
* Operating fuels, oil, and moving parts	1,512
x Coals	0

# Expenditures	1,031,941
x Petrol materials & natural gas	715
x Lubricating and greasing materials	109
x Electricity	689
* Fuels and oil for cars	158
x Oil materials & natural Gas	126
x Lubricating and greasing materials	32
* Spare parts and fitting	1,003
x Spare parts and materials for maintenance	457
x Miscellaneous Materials& Supplies	546
* Packaging and packing materials	7
x Consumed materials	7
x Materials in use	0
* Stationary and books	502
x Stationaries	175
x Books ,magazines and documents for libraries	38
x Notebooks & books	34
x Other printings	255
* Water and lighting	4,502
x Water	779
x Lighting	3,723
* Various materials	1,367
x Educational equipment and visual and hearing assistances	48
x Garden organizing tools requirements	2
x Copier machines requirements	8
x Musical instrument requirements	0
x Sporting apparatus requirements	3

# Expenditures	1,031,941
x Other	1,306
* Goods Purchased with the aim of re-sale	4
x Domestic	4
x Foreign	0
= Services	16,719
* Maintenance	5,785
x Maintenance and purification to irrigation and drainage systems expenses	517
x Maintenance and restoration expenses for buildings, constructions and minor works for buildings.	1,325
x Utilities and networks maintenance expenses.	151
x Roads and bridges maintenance expenses.	2,013
x Equipment and machines maintenance expenses.	1,138
x Transportation maintenance expenses.	543
x Furniture, machines and offices maintenance expenses.	25
x Maintenance for computers.	38
x Other	36
*Publishing, advertising, media and reception	677
x Publishing and advertising expenses	63
x Advertising expenses	552
x Parties & receptions expenses	14
x International visits expenses and costs of participation in international conferences	40
x Costs of participation in local conferences	1
x Public affairs and relationships expenses	7

# Expenditures	1,031,941
x Other	0
* Copy expenditures, periodicals and writing rights	1,578
x Printing expenses	1,547
x Subscription to magazines and newspapers	17
x Expenses of buying writers rights	3
x Expenses to promote writings and writers	1
x Expenses to issue books , magazines and culture publications	10
x Other	0
* Public transportations	3,026
xSupplies transportation via railways	2
x Public transportation for railway authority's staff and others	57
x Domestic transportations by other means	351
x Foreign transportations by other means	156
x Transportations and travel allowance for expatriates	8
x Domestic travel allowance	242
x Foreign Travel allowance	84
x Cash allowance for workers in rural areas	2,119
x Other	8
* Post and communication services	267
x Post	88
x Telephone	132

# Expenditures	1,031,941
x Telegraph	0
x Ticker subscription	2
x Telex and fax	1
x Internet	44
x Other	1
* Rent	570
x Rent of lands buildings , stores and garage	442
x Rent of statistic & calculator machines	23
x Rent of machines & equipment	9
x Rent of tents & chairs	10
x Rent of transportation means	87
* Subscription and fees	47
x Subscription at local organizations	34
x Subscription at international organizations	14
* Costs of cultural relations and foreign cooperation	217
x Costs of exchanging missions and delegations with foreign governments and executing the culture agreement	61
x Costs of offices , culture centers and mission offices	155
x Other	1
* Costs of research, development & training programs	156
x Research and Experiment Services	106

# Expenditures	1,031,941
x Costs for Training Programs	51
* Various service expenditures	4,396
x Insurance and commission expenditures	93
x Feasts and seasons expenses	22
x Judicial judgment execution expenses	172
x Subscription Fees at Lawyer Syndicates	2
x Committee of arbitration expenses	33
x Operating expenses of the third party contractors and subcontractors	32
x Specified and confidential expenditures	82
x Other	3,961
= Purchases of goods and services and Contingency Reserves	4,054
* Contingency reserve	4,054
x Purchase of goods and services recorded at entities budget	834
x Contingency reserves to purchase goods and services allocated to special funds	3,220
* General contingencies	0
x Contingency Reserves to purchase of goods and services	0
x Additional Requirements to purchase goods and services	0
= ExcludedPurchase of goods and services	0
* Purchase of goods and services excluded from the purchase of non-financial assets	0
x Purchase of goods and services excluded from other sources	0
-Interests	316,602
=.Foreign Interests	9,599
* Foreign interests (to non residents)	9,599

# Expenditures	1,031,941
x Foreign interests	0
x Foreign interests repaid by the entities	0
= Domestic interests (To residents other than general government)	307,003
* Other than general government units	0
x Banking system	0
x Other authorities	0
* To general government	0
x To NIB	0
x To Public treasury (include interests of foreign loans re-lent to treasury)	0
x Others (include the local administration)	0
= Interest and contingency reserve	0
* Contingency reserve	0
x Interest recorded at entities budget	0
x Interest allocated to Special Funds	0
* General contingencies	0
x Interest Additional Requirements	0
= Excluded to be received from purchasing of non financial assets	0
* Interest excluded from the purchase of non-financial assets	0
x Interest excluded from other sources	0
- Subsidies, grants, and social benefits	276,719
= Subsidies	202,559
* To non - financial public corporations	201,491
x To G.A.S.C	47,535
x To petrol materials	115,000
x To promote exports	3,301

# Expenditures	1,031,941
x To Farmers	41
x To Electricity	27,590
x Transport Allowance	1,752
x Health Insurance and Medicine	1,145
x Support for Industrial Production	640
x Support for the development of Seed Governorate	0
x To other	4,488
* To financial public Corporations	1,068
x Subsidies to interests on Soft loans	85
x Housing of Low Income groups	0
x Others	983
= Grants	8,919
* Grants to foreign government	279
x Current	279
x Capital	0
* Grants to international organization	0
x Current	0
* Grants to general government units	8,640
x Current	4,702
x Capital	3,938
= Social benefits	64,194
* Social security benefits	13,092
x Social insurance pension	7,454
x Child pension	70
x In- Kind	13
x Other	5,555

# Expenditures	1,031,941
* Social assistances benefits	45,236
x Contributions in Pension Funds	45,235
x In- kind	1
* Service expenditures for non employees	5,687
x Expenses for treatment of Egyptian Citizens	4,627
x Expenses for social and sport activities for Non- Workers	237
x Expenses for health services for Non- workers	56
x Rewards for services rendered by non-workers	705
x Rewards and Honors	62
* Social benefits for employees	180
x Burial expenses	113
x Illiteracy education expenses	0
x In- kind	0
x Other	67
= Subsidies, Grants and Social Benefits: total reserves	1,046
* Contingency reserve	1,046
x Included in entities' budgets	797
x Allocated for special accounts and funds	249
* General contingencies	0
x general reserves for subsidies and grants	0
x other additional requirements	0
= Excluded subsidies, grants and soc. Benefits	0
* Excluded to be received from purchasing of non financial assets	0
x Excluded from other sources	0
- Other expenditures	61,517

# Expenditures	1,031,941
= Other current miscellaneous expenditures	8,484
* Taxes & fees	136
x Customs	17
x General sales tax	76
x Development Fees On revenues	0
x Car License Fees	23
x Sample examination fees	2
x Real estate tax	1
x Registration Fees	0
x Property transferring commissions	0
x Other	16
* Contributions	692
x Local agencies	1
x International agencies	690
*Other / miscellaneous	7,656
x Compensation and Fines	908
x Other Capital Expenses	0
x Transferred Surplus	983
x Current Transfers and Others	5,765
.= Other Expenditures and Contingency Reserves	53,033
* Contingency reserve	53033
x Defense	48934
x To other entities	3970
x Other Expenditures allocated to Special Funds	129
* General contingencies	0

# Expenditures	1,031,941
x Contingency reserves for Other Expenditures	0
x other additional requirements	0
.= Excluded Other Expenditure	0
* Excluded to be received from purchases of non financial Assets	0
x Other Expenditures excluded from other sources	0
-Purchase of non financial assets	109,141
= Fixed assets	88327
* Direct Investment (Including Customs Fees)	87912
x Dwellings	21793
x Nonresidential buildings	16619
x Construction	33987
x Conveyance means	2446
x Transport equipments	157
x Machinery and equipments	10371
x Tools	182
x Equipments	2338
x Cultivated assets	22
* Deffered Expenditures (Operating)	415
x Dwellings	0
x Nonresidential buildings	94
x Construction	64
x Conveyance means	1
x Transport equipments	0
x Machinery and equipments	181
x Tools	2
x Equipments	53

# Expenditures	1,031,941
x Cultivated assets	21
= Non-produced assets	1152
* Natural Assets	1152
x purchase of lands	1052
x land reclamation	100
x Other non-produced assets	0
= Other Non Financial Assets	18950
* Other	18950
x Interests before operations	30
x Scholarships	829
x Feasibility studies for investment projects	2381
x Advanced payments	15698
x Compensation for Price Differences for Contractors	14
.= Purchase of Non Financial Assets and Contingency Reserves	712
* Purchase of Non Financial Assets	712
x Included in Entitys' budgets	712
* General contingencies	0
x General Contingency to Purchase Non Financial Assets	0