

Section 4

FISCAL SECTOR

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Table (10): Summary of Government Fiscal Operations

(LE Millions)

	2021/22 5/ Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 ^{8/} Budget	2026/27 ^{9/} Budget
	^{1/} Budget Sector	^{1/} Budget Sector	^{1/} Budget Sector	^{1/} Budget Sector	^{1/} Budget Sector	^{1/} Budget Sector
Total Revenues ^{7/}	1,347,178	1,563,921	2,543,690	2,644,113	3,119,610	4,056,375
Tax Revenues	991,403	1,258,582	1,628,998	2,202,281	2,654,710	3,529,294
Grants	4,081	5,432	11,909	16,903	9,486	19,761
Other Revenues	351,694	299,907	^{6/} 902,783	424,929	455,414	507,320
Total Expenditures	1,831,022	2,184,594	3,055,194	3,904,865	4,573,963	5,187,975
Wages and Salaries	358,735	412,463	512,695	588,055	679,111	822,781
Purchases of Goods and Services	99,580	127,780	146,402	186,200	217,570	293,719
Interest Payments	584,826	774,203	1,364,089	1,919,098	2,298,030	2,419,823
Subsidies, Grants and Social benefits	343,405	454,101	573,008	645,499	742,554	836,826
Other Expenditures	114,746	127,060	147,263	179,113	201,805	261,132
Purchases of Non-Financial assets	329,730	288,987	311,738	386,900	434,894	553,693
Cash Balance ^{2/}	-483,844	-620,672	-511,505	-1,260,752	-1,454,353	-1,131,599
Net Acquisition of Financial asset	570	10,772	7,008	-29,340	36,617	71,042
Overall Fiscal Balance	-484,414	-609,901	-504,496	-1,290,092	-1,490,970	-1,202,641
Memorandum items:						
Overall Balance/ GDP (%)	-6.1	-6.04	-3.60 ^{3/}	-7.22	-7.3	-4.9
Primary Balance/ GDP (%) ^{4/}	1.3	1.63	6.14 ^{3/}	3.52	4.0	5.0
Revenues/ GDP (%)	17.0	15.5	18.2	14.8	15.3	16.6
Expenditure/ GDP (%)	23.1	21.6	21.8	21.9	22.4	21.2

FISCAL SECTOR

Source: Ministry of Finance.

1/ Covers Central Government and Local Governments, and Services Authorities.

2/ Overall deficit excluding net acquisition of financial assets.

3/ Including Receipts from Ras Hekma Project.

5/ Ministry of finance has published for the first time the general government's performance data of the fiscal year 14/15, and that is after auditing the data with the concerned entities that are included within the general government scope.

4/ Overall deficit excluding interest payments.

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

6/ The notable increase in Other Revenues in FY23/24 is mainly due to receipts from Ras Elhekma project worth LE 510 billion.

7/ Total Revenues includes, tax revenues, grants, and other revenues.

8/ Data reflects budget figures in light of Decree Number 91 for the year 2025.

9/ Data reflects budget figures in light of Decree Number 77 for the year 2026.

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

(LE Millions)

	Budget	Actuals					
	2026/27 ^{3/}	2021/22	2022/23 ^{6/}	2023/24	2024/25	2025/26 Jul-Aug	2026/27 Jul-Aug
Total Revenues ^{8/}	4,056,375	1,347,178	1,563,921	2,543,690	2,644,113	397,768	533,240
Tax Revenues	3,529,294	991,403	1,258,582	1,628,998	2,202,281	352,940	436,771 ^{9/}
Income Tax	1,347,200	386,393	516,286	682,795	836,804	87,062	130,061
Property Taxes	473,998	90,221	125,157	179,304	320,920	79,470	97,749
Value added Taxes	1,399,938	454,211	555,556	681,503	916,157	146,883	179,346
Taxes on International Trade	150,693	42,956	59,390	75,478	110,727	25,895	24,747
Other Taxes	157,465	17,621	2,193	9,918	17,673	13,630 ^{12/}	4,868
Non-Tax Revenue	527,081	355,775	305,339	914,691 ^{7/}	441,832	44,828	96,469
Grants	19,761	4,081	5,432	11,909 ^{11/}	16,903	1,344	1,046
From Foreign Governments	4,824	348	363	1,679	536	--	--
From International Organizations	1,766	2,205	2,365	3,350	6,009	54	25
Other	13,171	1,528	2,704	6,880	10,357	1,290	1,022
Other Revenues	507,320	351,694	299,907	902,783 ^{7/}	424,929	43,484	95,422
Property Income	129,936	93,120	86,939	105,014	94,978	12,226	23,411
Proceeds from Sales of Goods and Services	203,307	77,814	94,706	125,119	154,527	13,401	15,682 ^{13/}
Fines, Penalties and Forfeits	3,475	2,008	2,634	2,536	2,690	342	1,287
Voluntary Transfers	789	7,882	10,299	6,985	3,696	32	12
Miscellaneous Revenues	169,814 ^{10/}	170,870	105,329	663,130 ^{7/}	169,038	17,483	55,032 ^{14/}
Total Expenditures	5,187,975	1,831,022	2,184,594	3,055,194	3,904,865	754,946	849,087
Compensation of Employees	822,781	358,735	412,463	512,695	588,055	106,368	116,761
Purchases of Goods and Services	293,719	99,580	127,780	146,402	186,200	19,744	26,772
Interest Payments	2,419,823	584,826	774,203	1,364,089	1,919,098	478,829	512,226
Subsidies, Grants and Social benefits	836,826	343,405	454,101	573,008	645,499	103,467	118,731
Other Expenditures	261,132	114,746	127,060	147,263	179,113	27,065	38,609
Purchases of Non-Financial assets	553,693	329,730	288,987	311,738	386,900	19,473	35,988 ^{15/}
Total Cash Balance ^{4/}	-1,131,599	-483,844	-620,672	-511,505	-1,260,752	-357,179	-315,848
Net Acquisition of Financial assets	71,042	570	10,772	7,008	-29,340	7,914	8,480
Overall Fiscal Balance	-1,202,641	-484,414	-609,901	-504,496	-1,290,092	-365,093	-324,328
Memorandum items:							
Overall Balance GDP (%)	-4.9	-6.1	-6.04	-3.60 ^{5/}	-7.22	-1.7	-1.3 ^{16/}
Primary Balance / GDP (%)	5.0	1.3	1.63	6.14 ^{5/}	3.52	0.5	0.8 ^{16/}

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 77 for the year 2026.

4 Overall deficit excluding net acquisition of financial assets.

5/ Including Receipts from Ras Hekma Project.

6/ Data reflects the approved Final Accounts by parliament for FY 22/23 in May 2024.

7/ This increase represents receipts from Ras Elhekma transfers to the Egyptian government worth LE 510 billion in FY23/24.

8/ Total Revenues includes, tax revenues, grants, and other revenues.

9/ The notable increase in tax revenues is mainly in light of improved confidence with business community, while reaping the benefits of the previously introduced "first bunch of tax incentives" (which is a permanent and ongoing reform), especially concerning income tax and commercial and industrial activity taxes, driven by the facilities granted to small and medium-sized enterprises (SMEs).In addition to the amendments adopted to the Value Added Tax (VAT) law, which led to an increase in the collection of VAT on domestic goods and services.

10/ Enhancing the efficiency of public spending during the period of study mainly through efforts to enhance debt management via allocating interest payments burdens along the fiscal year, and diversifying sources of finances, while enhancing ceiling on the unified treasury accounts. In addition, public investment spending has been reduced to align with the government decision of enacting identified ceiling on public investments.

11/ From other General Government Units.

12/ The increase in Other Taxes is mainly due to the increase in receipts from Tax on movable capital revenues from C.B.E during the period of study.

13/

The notable increase in Proceeds from Sales of Goods and Services is mainly due to the increase in receipts from Current revenues from special accounts and funds during the period of study.

14/ The notable increase in Miscellaneous Revenues is mainly due to the increase in receipts from other current revenues from the exceptional receipts from Alam Elroum Project.

15/ The increase in Purchases of Non-Financial assets during the period of study mainly reflects the return of levels of investment financed by treasury to normal historical levels before the FY24/25 which was an exceptional year at which public spending had witnessed dramatic reduction. It is worthy to note that MOF is committed according to the enacted budget law of FY26/27 to maintain ceiling on public investments worth LE 1.56 trillion for the FY26/27.

16/ Includes receipts from Alam El Roum Project.

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

	2021/22	2022/23 ^{3/}	2023/24	2024/25	2026/27 ^{7/}	2025/26	2026/27
	Actuals				Budget	Jul-Aug	Jul-Aug
Total Revenues ^{4/}	1,347,178	1,563,921	2,543,690	2,644,113	4,056,375	397,768	533,240
Tax Revenues	991,403	1,258,582	1,628,998	2,202,281	3,529,294	352,940	436,771
Taxes on Income, Capital Gains and Profits, of which	386,393	516,286	682,795	836,804	1,347,200	87,062	130,061
Taxes on income from employment	91,925	116,541	154,574	209,990	332,617	24,256	34,823
Taxes on income from activity other than employment	58,048	74,733	126,178	167,855	277,640	11,456	16,623
Capital Gains Tax	1,945	2,845	3,909	5,119	6,416	222	511
Taxes on Corporate Profits, of which	234,475	322,167	398,135	453,841	730,528	51,128	78,104
From EGPC	30,552	50,538	59,229	54,454	97,742	--	--
From CBE	--	--	--	--	--	--	--
From Suez Canal	38,952	97,013	101,258	91,916	137,521	19,129	23,678
From other companies	164,971	174,616	237,648	307,470	495,264	31,999	54,426
Taxes on Property	90,221	125,157	179,304	320,920	473,998	79,470	97,749
Recurrent Tax on Immovable Property of which	4,599	6,122	6,154	6,337	17,326	1,381	1,257
Lands	93	202	82	42	76	4	1
Buildings	4,507	5,919	6,072	6,295	17,250	1,377	1,256
Taxes on Financial and Capital transactions, of which	76,968	109,945	161,028	298,263	433,139	74,934 ^{2/}	93,101 ^{2/}
Tax on T-bills and bonds' payable interest	75,081	107,778	157,286	291,977	426,854	74,282	92,335
Taxes and Fees on Cars	8,654	9,090	12,122	16,319	23,534	3,155	3,391 ^{5/}
Value added Taxes, of which	454,211	555,556	681,503	916,157	1,399,938	146,883	179,346
General Sales Tax on Goods	197,060	265,650	357,786	512,990	751,932	90,439	104,430
Domestic	74,408	106,681	141,070	164,825	262,718	31,262	37,752
Imported	122,652	158,969	216,716	348,164	489,214	59,177	66,677
General Sales Tax on Services	57,716	71,184	85,223	110,953	172,140	15,039	18,457
Excises on Domestic Commodities (Table I)	142,805	141,787	143,539	169,785	283,618	25,883	35,213
Excises on Imports (Table I)	--	--	--	--	--	--	--
Taxes on Specific Services	2,650	3,067	5,552	6,995	9,648	965	1,053
Stamp tax (excludes stamp tax on salaries)	24,558	31,500	41,800	56,848	89,651	5,077	8,646
Taxes on International Trade	42,956	59,390	75,478	110,727	150,693	25,895	24,747
Tax on Valued Customs	41,979	57,349	73,180	108,430	148,231	25,582	24,278
Other Taxes	17,621	2,193	9,918	17,673	157,465	13,630 ^{6/}	4,868

Source: Ministry of Finance

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

1/ Data reflects End of year actual data.

2/ The noticeable increase in Tax on T-bills and bonds' payable interest is mainly due to the adoption of new law number 3 of 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 of FY 22/23 in May 2024.

4/ Total Revenues includes, tax revenues, grants, and other revenues.

5/ The notable increase in receipts reflects flourishing economic activity during the period of study.

6/ The notable increase in other taxes is mainly due to the increase in receipts from Tax on movable capital revenues from C.B.E during the period of study.

7/ Data reflects budget figures in light of Decree Number 77 for the year 2026.

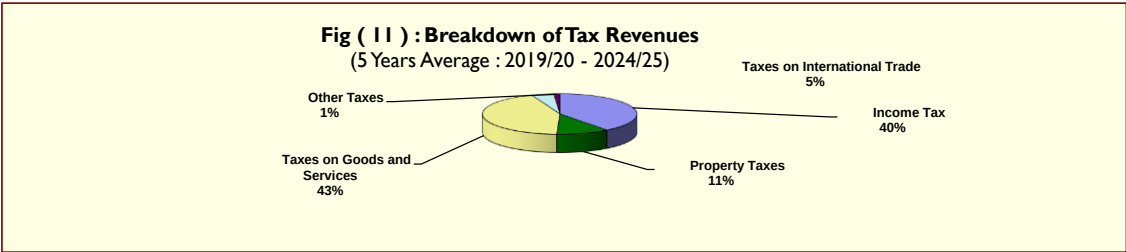


Table (12-b): Revenues Breakdown
(Non-Tax Revenues)

	2021/22	2022/23	2023/24	2024/25	2026/27 ^{6/} Budget	2025/26 Jul-Aug	2026/27 Jul-Aug
(LE Millions)							
Total Non-Tax revenues ^{5/}	355,775	305,339	914,691 ^{4/}	441,832	527,081	44,828	96,469 ^{8/}
Grants	4,081	5,432	11,909	16,903	19,761	1,344	1,046
From Foreign Governments	348	363	1,679	536	4,824	--	--
From International Organizations	2,205	2,365	3,350	6,009	1,766	54	25
From other general government units ^{1/}	1,528	2,704	6,880	10,357	13,171	1,290	1,022
Other Revenues	351,694	299,907	902,783 ^{4/}	424,929	507,320	43,484	95,422
Property Income	93,120	86,939	105,014	94,978	129,936	12,226	23,411
Interest Income, of which	8,110	15,554	28,697	30,659	40,830	4,298	15,331
Onlent Loans (included interests on foreign loans re-lent by the treasury)	6,575	14,467	19,381	26,579	36,474	3,695	13,760
Dividends, of which	62,710	36,578	63,882	36,076	66,406	5,943	6,929
EGPC	--	--	--	--	--	--	--
CBE	--	--	--	--	--	--	--
Suez Canal	27,734	14,722	32,873	5,503	17,579	11	1,000
Economic Authorities	11,108	11,168	14,586	15,383	32,517	2,512	3,055
Public Enterprise Sector Companies	6,198	5,360	4,429	5,347	6,154	2,302	829
Rent, of which	22,300	36,331	12,435	13,848	22,700	1,985	1,151
Royalties on Petroleum	20,714	34,155	9,552	9,150	14,521	--	--
Other Property Income	--	---	--	--	--	--	--
Sales of Goods and Services	77,814	94,706	125,119	154,527	203,307	13,401	15,682
Service fees, of which	77,746	94,606	124,970	154,330	203,102	13,384	15,665
Current revenue from special accounts and funds ^{2/3/}	58,037	70,894	97,653	116,053	142,016	9,304	10,557
Sales of Goods, of which	68	100	149	198	204	17	17
Fines, Penalties and Forfeits	2,008	2,634	2,536	2,690	3,475	342	1,287
Voluntary Transfers other than grants	7,882	10,299	6,985	3,696	789	32	12
Current	6,092	8,614	4,870	3,126	574	32	12
Capital	1,790	1,685	2,115	570	215	--	--
Miscellaneous Revenues	170,870	105,329	663,130	169,038	169,814	17,483	55,032
Current	40,965	54,613	574,735 ^{4/}	62,635	68,511	11,793	48,176 ^{7/}
Capital	129,905	50,717	88,395	106,403	101,302	5,690	6,856

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/ This increase represents receipts from Ras Elhekma transfers to the Egyptian government worth LE 510 billion in FY23/24.

5/ Non-tax revenues includes, grants, and other revenues.

6/ Data reflects budget figures in light of Decree Number 77 for the year 2026.

7/ Includes receipts from Alam El Roum Project.

Table (13) Consolidated Fiscal Operations of General Government Budget Sector, NIB, and SIF (Actuals)

(LE Millions)

	2019/2020				2020/2021				2021/2022				2022/2023			
	Budget of Central Government *	NIB	SIF	Consolidated GG	Budget of Central Government *	NIB	SIF	Consolidated GG	Budget of Central Government *	NIB	SIF	Consolidated GG	Budget of Central Government *	NIB	SIF	Consolidated GG
Revenues	975,430	13,647	132,344	1,121,422	1,108,626	7,485	122,420	1,238,532	1,325,571	10,826	147,581	1,483,977	1,564,115	15,050	144,551	1,723,717
Taxes	739,633	0	0	739,633	833,993	0	0	833,993	990,138	0	0	990,138	1,258,582	0	0	1,258,582
Grants	5,263	0	0	5,263	2,955	0	0	2,955	2,889	0	0	2,889	5,432	0	0	5,432
Other Revenues	230,535	13,647	132,344	376,526	271,679	7,485	122,420	401,584	332,544	10,826	147,581	490,951	300,102	15,050	144,551	459,703
Expenditures	1,287,338	66,777	226,819	1,580,934	1,389,685	52,989	259,295	1,701,969	1,606,316	27,462	303,388	1,937,165	1,946,569	25,330	337,596	2,309,495
Compensation of employees	288,773	390	2,071	291,234	291,311	447	2,751	294,509	327,175	420	3,204	330,799	375,973	578	3,818	380,369
Purchases of Goods And Services	69,872	89	666	70,627	81,462	109	6,827	88,398	95,578	157	5,928	101,662	127,772	159	460	128,391
Interests	476,036	66,220	0	542,255	503,053	51,485	0	554,537	530,069	25,217	0	555,286	699,590	24,193	0	723,784
Subsidies, Grants, and Social Benefits	174,213	0	224,022	398,234	164,737	0	249,717	414,454	221,855	0	294,256	516,111	327,023	0	333,318	660,340
Other Expenditures	86,803	78	59	86,939	99,751	948	0	100,699	113,417	1,668	0	115,085	127,060	399	0	127,459
Purchase of Non Financial Assets	191,642	0	1	191,643	249,372	0	0	249,372	318,223	0	0	318,223	289,152	0	0	289,152
Cash Deficit / (Surplus)	-311,908	-53,130	-94,475	-459,512	-281,058	-45,504	-136,875	-463,437	-280,745	-16,636	-155,807	-453,188	-382,454	-10,279	-193,045	-585,778
Net Acquisition of Financial Assets	3,481	-2,300	-52,184	-51,003	2,196	-6,184	0	-3,988	-1,705	3,696	22,307	24,298	-10,772	817	4,359	-5,596
Overall fiscal balance	-315,389	-50,830	-42,291	-408,509	-283,254	-39,320	-136,875	-459,449	-279,040	-20,333	-178,114	-477,486	-371,682	-11,096	-197,404	-580,182
Revenues in percent of G.D.P.	16.7	0.2	2.3	19.2	17.3	0.1	1.9	19.4	16.7	0.1	1.9	18.7	15.5	0.1	1.4	17.1
Expenditures in percent of G.D.P.	22.0	1.1	3.9	27.1	21.7	0.8	4.1	26.6	20.3	0.3	3.8	24.4	19.3	0.3	3.3	22.9
Cash Deficit / (Surplus) in percent of G.D.P.	-5.3	-0.9	-1.6	-7.9	-4.4	-0.7	-2.1	-7.2	-3.5	-0.2	-2.0	-5.7	-3.8	-0.1	-1.9	-5.8
Overall fiscal balance in percent of G.D.P.	-5.4	-0.9	-0.7	-7.0	-4.4	-0.6	-2.1	-7.2	-3.5	-0.3	-2.2	-6.0	-3.7	-0.1	-2.0	-5.7

Source: Ministry of Finance.
* Presents Central Government, doesn't include Local Authorities, and Services Authorities.

For the detailed Information of the General Government Fiscal Out Run Kindly Check the following Link at Mof Website:
(<https://mof.gov.eg/en/posts/stateGeneralBudget/66c5c64afb2430008f3fe6f/General%20Government%20Fiscal%20Outturns>)

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

(LE Millions)

	2021/22	2022/23 ^{4/}	2023/24	2024/25	2026/27 ^{6/}	2025/26	2026/27
	Actuals ^{3/}			Budget		Jul-Aug	Jul-Aug
Total Expenditures	1,831,022	2,184,594	3,055,194	3,904,865	5,187,975	754,946	849,087
Compensation of Employees, of which	358,735	412,463	512,695	588,055	822,781	106,368	116,761
Salaries and wages in cash and in-kind	294,358	338,233	423,196	487,183	622,791	92,380	100,477
Permanent staff	92,935	100,227	107,125	108,637	136,202	20,113	22,381
Temporary staff	8,075	10,164	12,936	15,440	18,067	2,764	3,170
Rewards	139,970	157,799	194,101	234,624	338,248	49,041	55,361
Specific Allowances	32,972	35,534	45,179	55,648	51,842	7,808	7,954
Cash Benefit/Allowance	12,310	25,057	52,978	58,658	60,871	9,650	9,305
In-kind Benefit/Allowance	8,096	9,452	10,878	14,178	17,561	3,005	2,306
Insurance Benefits	40,360	47,796	58,488	66,195	82,241	12,720	13,955
Government share in government insurance fund	31,034	36,504	44,745	50,537	62,677	9,722	10,641
Other Insurance benefits	9,326	11,292	13,742	15,659	19,565	2,998	3,314
Purchases of Goods and Services, of which ^{5/}	99,580	127,780	146,402	186,200	293,719	19,744	26,772
Goods, of which	61,055	74,733	79,701	104,346	132,987	7,888	15,021
Raw materials	37,178	45,192	50,377	64,425	82,033	3,708	3,463
Operating Fuels, oil, and moving parts	7,007	7,989	6,699	9,962	14,500	1,700	835
Water and Lighting	11,639	14,851	14,874	15,607	20,967	897	8,862
Services, of which	37,630	52,021	64,835	80,547	125,307	13,066	11,667
Maintenance	10,260	12,142	15,644	22,151	37,487	2,871	3,026
Copy expenditures, periodicals, and writing rights	4,068	7,107	9,611	11,801	14,363	2,349	808
Public transportation	4,449	4,681	6,929	8,866	9,971	1,481	1,765
Various Services ^{2/}	14,606	18,009	20,879	25,502	42,781	5,334	5,200
Other	895	1,025	1,866	1,397	35,425	735	286

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 End of year actual data.

4/ Data reflects the approved Final Accounts by parliament for FY 22/23 in May 2024.

5/ Of which, presents some selected, not all sub-items.

6/ Data reflects budget figures in light of Decree Number 77 for the year 2026.

Table (14): Expenditures Breakdown (Continued)

(LE Millions)

	2021/22	2022/23 ^{7/}	2023/24	2024/25	2026/27 ^{13/}	2025/26	2026/27
	Actuals ^{6/}				Budget	Jul-Aug	Jul-Aug
Interest, of which ^{5/}	584,826	774,203	1,364,089	1,919,098	2,419,823	478,829	512,226
Foreign	56,449	108,046	187,495	231,435	215,702	44,421	40,155
Domestic (to Non-Government Individuals)	526,635	661,337	1,167,895	1,670,533	2,182,753	433,351	471,286
Domestic (to Government units)	1,741	4,820	8,699	17,130	21,367	1,058	785
Other	--	--	--	--	--	--	--
Subsidies, Grants and Social Benefits, of which	343,405	454,101	573,008	645,499	836,826	103,467	118,731
Subsidies	182,773	275,847	356,843	409,091	468,276	51,101	61,677
To Non-financial public corporations, of which	174,539	266,941	345,454	397,570	450,156	49,693	60,527
GASC ^{9/}	96,805	121,810	133,278	165,401	178,300	12,764	25,574
EGPC ^{8/}	59,829 ^{13/}	125,632	165,133 ^{4/}	155,573	15,840	--	--
To Financial public corporations ^{10/}	8,234	8,906	11,389	11,521	18,120	1,408	1,150
Grants	9,036	12,852	25,784	22,921	29,313	2,699	3,185
To foreign governments	245	280	357	653	1,209	52	39
To international organizations	7.4	0.2	0.3	1.2	0.4	--	--
To general government units	8,784	12,573	25,426	22,266	28,103	2,647	3,146
Social Benefits, of which	150,515	164,335	189,274	212,343	273,277	49,536	53,718
Social security benefits	19,219	23,981	35,703	43,615	58,387	7,123	6,857
Social assistance benefits ^{11/}	120,295	127,334	135,258	143,170	169,647	37,859	42,502
Voluntary Transfers	10,726	12,772	18,039	25,238	44,887 ^{11/}	4,499	4,312
Social benefits for employees	275	248	274	320	356	55	47
Other Expenditures, of which	114,746	127,060	147,263	179,113	261,132	27,065	38,609
Current Miscellaneous Expenditures	20,193	20,604	29,417	44,913	69,708	2,353	11,403
Taxes and fees	1,223	1,263	1,313	4,085	5,257	124	57
Contributions	753	573	2,347	2,905	4,023	1	1
Other	18,217	18,768	25,757	37,922	60,427	2,229	11,345
Contingency Reserves ^{2/}	94,553	106,455	117,846	134,201	191,424	24,712	27,206
Purchases of Non-Financial Assets (Investments), of which	329,730	288,987	311,738	386,900	553,693	19,473	35,988 ^{14/}
Fixed Assets	208,332	214,950	249,239	320,520	480,993	18,207	33,754
Direct investment (including customs fees)	208,004	214,524	248,939	320,119	478,824	18,186	33,714
Postponed (operational) expenses	328	426	300	401	2,170	21	41
Non-Productive Assets	8,416	12,394 ^{12/}	11,370 ^{12/}	10,713	3,712	585	38
Other non-financial assets	112,982	61,643	51,129	55,667	48,988	681	2,195

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 End of year actual data.

7/ Data reflects the approved Final Accounts by parliament for FY 22/23 in May 2024.

8/ Egyptian General Petroleum Corporation.

9/ Refers to the General Authority for Supply Commodities.

10/ Subsidies to Housing for Low-Income Groups.

11/ Reflects public spending for treatment of egyptian citizens, and rewards for services rendered by non-workers.

12/ The increase in spending during the period of study is mainly due to the increase in purchase of lands.

13/ Data reflects budget figures in light of Decree Number 77 for the year 2026.

14/ The increase in Purchases of Non-Financial assets during the period of study mainly reflects the return of levels of investment financed by treasury to normal historical levels before the FY24/25, which is an exceptional year, at which public spending had witnessed dramatic reduction. It is worthy to note that MOF is committed according to the enacted budget law of FY26/27 to maintain ceiling on public investments worth LE 1.56 trillion for the FY26/27.

Functional Classification (Four Years Average) (FY20/21-FY24/25)



Source: Ministry of Finance.