

Arab Republic of Egypt



State's General budget Classification Manual In Arab Republic of Egypt

According to Government Finance statistics 2001

Cairo 2016



**Manual of Classification of
State's General budget
In Arab Republic Of Egypt
According to Government Finance
Statistics 2001**

Prepared at Ministry Of finance towers- Ramses Extension building- Nasr City- Cairo

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First chapter

Brief on Government Financial Statistics Manual 2001

Purpose of the manual

Describes a specialized macroeconomic statistical system (the GFS system) designed to support fiscal analysis. The manual provides the economic and accounting principles to be used in compiling the statistics and guidelines for the presentation of fiscal statistics within an analytic framework that includes appropriate balancing items. The manual does not treat systematically the practical aspects of compiling the statistics. These aspects of the GFS system will be addressed in a compilation guide.

The primary purpose of the GFS Manual is to provide a comprehensive conceptual and accounting framework suitable for analyzing and evaluating fiscal policy, especially the performance of the general government sector and the broader public sector of any country. In short, the general government sector consists of entities that implement public policy through the provision of primarily non-market services and the redistribution of income and wealth, with both activities supported mainly by compulsory levies on other sectors. The public sector consists of the general government sector plus government-controlled entities, known as public corporations, whose primary activity is to engage in commercial activities .

Public finance analysts have traditionally used fiscal statistics to analyze the size of the public sector; its contribution to aggregate demand, investment and saving; the impact of fiscal policy on the economy, including resource use, monetary conditions and national indebtedness; the tax burden; tariff

protection; and the social safety net. In addition, analysts have become increasingly interested in assessing the effectiveness of spending on poverty alleviation, the sustainability of fiscal policies, net debt, net wealth, and contingent claims against government, including the obligations for social security pensions.

Uses of the GFS system

The GFS system is designed to provide statistics that enable policymakers and analysts to study developments in the financial operations, financial position, and liquidity situation of the general government sector or the public sector in a consistent and systematic manner. The GFS analytic framework can be used to analyze the operations of a specific level of government and transactions between levels of government as well as the entire general government or public sector.

One method used in the GFS system to produce summary information on the overall performance and financial position of the general government or public sector is through the use of a set of balancing items, such as the net operating balance, net lending/borrowing, and the change in net worth. Such balancing items are most effectively defined and measured within an integrated and comprehensive accounting framework such as the GFS system.

In contrast to summary measures, the detailed data of the GFS system can be used to examine specific areas of government operations. For example, one might want information about particular forms of taxation, the level of expense incurred on a type of social service, or the amount of government borrowing from the banking system.

The harmonization of the GFS system with other macroeconomic statistical systems means that data from the GFS system can be combined with data from other systems to

assess general government or public sector developments in relation to the rest of the economy. Similarly, the establishment of internationally recognized standards permits government finance statistics to be used in cross-country analyses of government operations, such as comparisons of ratios of taxes or expense to gross domestic product.

Structure and features of the GFS system

The GFS system pertains to the general government and public sectors. These sectors are defined in terms of institutional units, which are economic entities that are capable of owning assets, incurring liabilities, and engaging in economic activities and transactions with other entities in their own right. These characteristics render institutional units a subject of economic and statistical interest that can be satisfied by compilation of a full set of accounts for them, including balance sheets.

Two types of flows are recorded in the GFS system: transactions and other economic flows. For the most part, transactions are interactions between two institutional units that take place by mutual agreement. The Statement of Government Operations records the results of all transactions during an accounting period. They are classified as revenue, expense, net acquisitions of non-financial Government Finance Statistics Manual 2001

Other economic flows include price changes and a variety of other economic events that affect the holdings of assets and liabilities, such as debt write-offs and catastrophic losses.

The Balance Sheet for the general government or public sector is a statement of the stocks of financial and non financial assets owned, the stock of claims of other units against the owners of those assets in the form of liabilities, and the sector's net worth, equal to the total value of all assets less the total value of all liabilities.

Coverage

The focus of the coverage of the revised GFS system is the general government sector, flows are recorded on an accrual basis, which means that flows are recorded at the time economic value is created, trans-formed, exchanged, transferred, or extinguished. Using the accrual basis also means that non-monetary transactions are fully integrated in the revised GFS system.

The government of a country consists of the public authorities and their agencies, which are entities established through political processes that exercise legislative, judicial, and executive authority within a territorial area. The principal economic functions of a government are (1) to assume responsibility for the provision of goods and services to the community on a non-market basis, either for collective or individual consumption, and (2) to redistribute income and wealth by means of transfer payments. An additional characteristic of government is that these activities must be financed primarily by taxation or other compulsory transfers. (3) government may, of course, also finance a portion of its activities in a specific period by borrowing or by acquiring funds from sources other than compulsory transfers, such as interest revenue, incidental sales of goods and services, or the rent of subsoil assets.

The goods and services provided to the community for collective consumption normally consist of services such as public administration, defense, and law enforcement. By definition, collective services are always provided free. Typical goods and services provided for individual consumption are education, health, housing, recreation, and cultural services. These services may be provided for free or the government may charge a fee. The government itself may

produce the goods and services provided to the community as a whole or to individuals or the government may purchase them from a third party.

The GFS system covers all entities that materially affect fiscal policies. Normally, fiscal policies are implemented by entities wholly devoted to the economic functions of government, such as a government ministry. In addition to those entities, however, fiscal policy may be carried out by government-owned or controlled enterprises that engage primarily in commercial activities. These enterprises, such as the central bank or national railroad, which are referred to as public corporations, are not considered part of government, but statistics should be collected on them.

Regarding the first question, the statistical unit employed in the GFS system, this type of unit can, in its own right, own assets, incur liabilities, and engage in economic activities and transactions with other entities. There are several reasons for choosing this unit, Statistics can be based on information from entities for which complete sets of accounts can be compiled. The term “government” is used here as a collective of all entities in a country that satisfy this definition. More often, reference will be made to the various individual governments of a country. For example, a country may have one central government; several state, provincial, or regional governments; and many local governments.

Sectors and institutional units.

Definition of a sector

The total economy of a country can be divided into sectors, with each sector consisting of a number of institutional units defined in the following section that are resident in the economy. The five sectors are as follows:

•**The non-financial corporations sector**, which consists of entities created for the purpose of producing goods and non-financial services for the market

•**The financial corporations sector**, which consists of entities engaged in providing financial services for the market

•**The general government sector**, which consists of entities that fulfill the functions of government as their primary activity

•**The nonprofit institutions serving households sector**, which consists of all resident nonprofit institutions, except those controlled and mainly financed by government, that provide non-market goods or services to households

•**The households sector**, which consists of small groups of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.

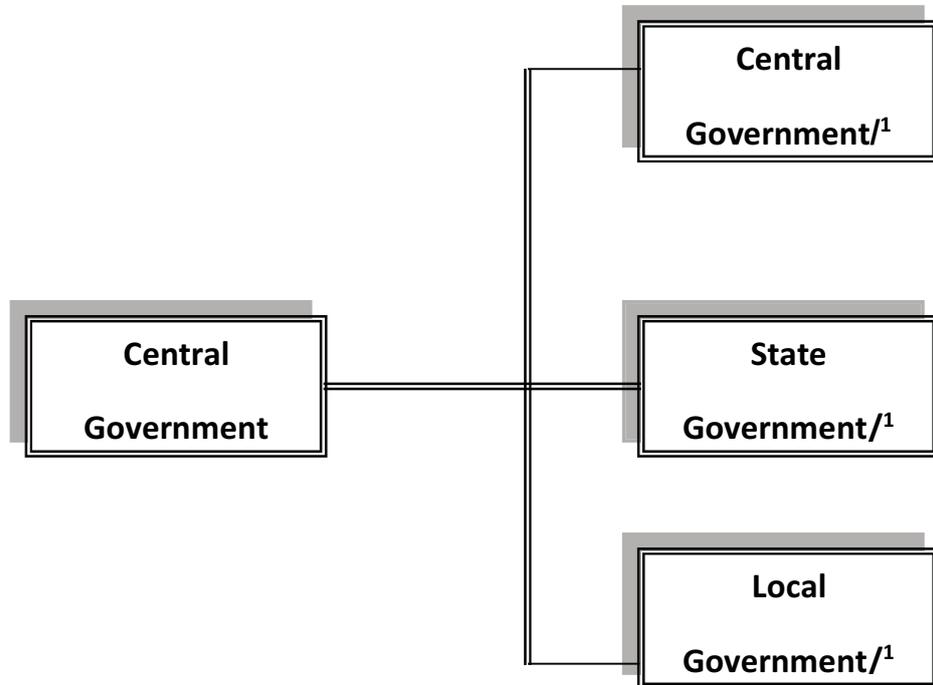
Definition of an institutional unit

An institutional unit is an economic entity that is capable, in its own right, of owning assets, incurring liabilities, and engaging in economic activities and in transactions with other entities.

3. The General government sector and its sub sectors

3.1 The General Government Sector

The general government sector consists of all government units and all non-market NPIs that are controlled and mainly financed by government units.



¹/includes social security funds. Alternatively social security funds can be combined into a separate subsector.

3/2. Sub sectors of the general government sector

A. Central government

The political authority of a country's central government extends over the entire territory of the country. The central government can impose taxes on all resident institutional units and on nonresident units engaged in economic activities within the country. The central government typically is responsible for providing collective services for the benefit of the community as a whole, such as national defense, relations with other countries, public order and safety, and the efficient operation of the social and economic system of the country. In addition, it may incur expenses on the provision of services, such as education or health, primarily for the benefit of individual households, and it may make transfers to other institutional units, including other levels of government.

The compilation of statistics for the central government is particularly important because of the special role it plays in monetary and economic analysis. It is mainly through central government finances that fiscal policy operates on inflationary or deflationary pressures within the economy. It is generally at the central government level alone that a decision-making body can formulate and carry out policies directed toward nationwide economic objectives. Other levels of government have neither national economic policies as their objective nor the central government's access to central bank credit.

B. State, provincial, or regional government

A state, province, or region is the largest geo-graphical area into which the country as a whole may be divided for political or administrative purposes. These areas may be described by other terms, such as provinces, cantons, republics, prefectures, or administrative regions. For ease of expression and consistency with the 1993 SNA, this level of government will

be referred to hereafter as the state government. The legislative, judicial, and executive authority of a state government extends over the entire area of an individual state, which usually includes numerous localities, but does not extend over other states. In some countries, individual states and state governments may not exist. In other countries, especially those with federal constitutions, considerable powers and responsibilities may be assigned to state governments.

A state government usually has the fiscal authority to levy taxes on institutional units that are resident in or engage in economic activities in its area coverage of the GFS System. To be recognized as a government unit. The entity must be able to own assets, raise funds, and incur liabilities on its own account, and it must be entitled to spend or allocate at least some of the taxes or other income that it receives according to its own policies. The entity may, however, receive transfers from the central government that are tied to certain specified purposes. A state government should also be able to appoint its own officers independently of external administrative control. If a government entity operating in a state is entirely dependent on funds from the central government, and if the central government also dictates the ways in which those funds are to be spent, then the entity should be treated as an agency of the central government.

C. Local government

The legislative, judicial, and executive authority of local government units is restricted to the smallest geographic areas distinguished for administrative and political purposes. The scope of a local government's authority is generally much less than that of the central or state governments, and such governments may or may not be entitled to levy taxes on institutional units or economic activities taking place in their

areas. They are often heavily dependent on grants from higher levels of government, and they may also act as agents of central or state governments to some extent. To be treated as institutional units, however, they must be entitled to own assets, raise funds, and incur liabilities by borrowing on their own account. They must also have some discretion over how such funds are spent, and they should be able to appoint their own officers independently of external administrative control.

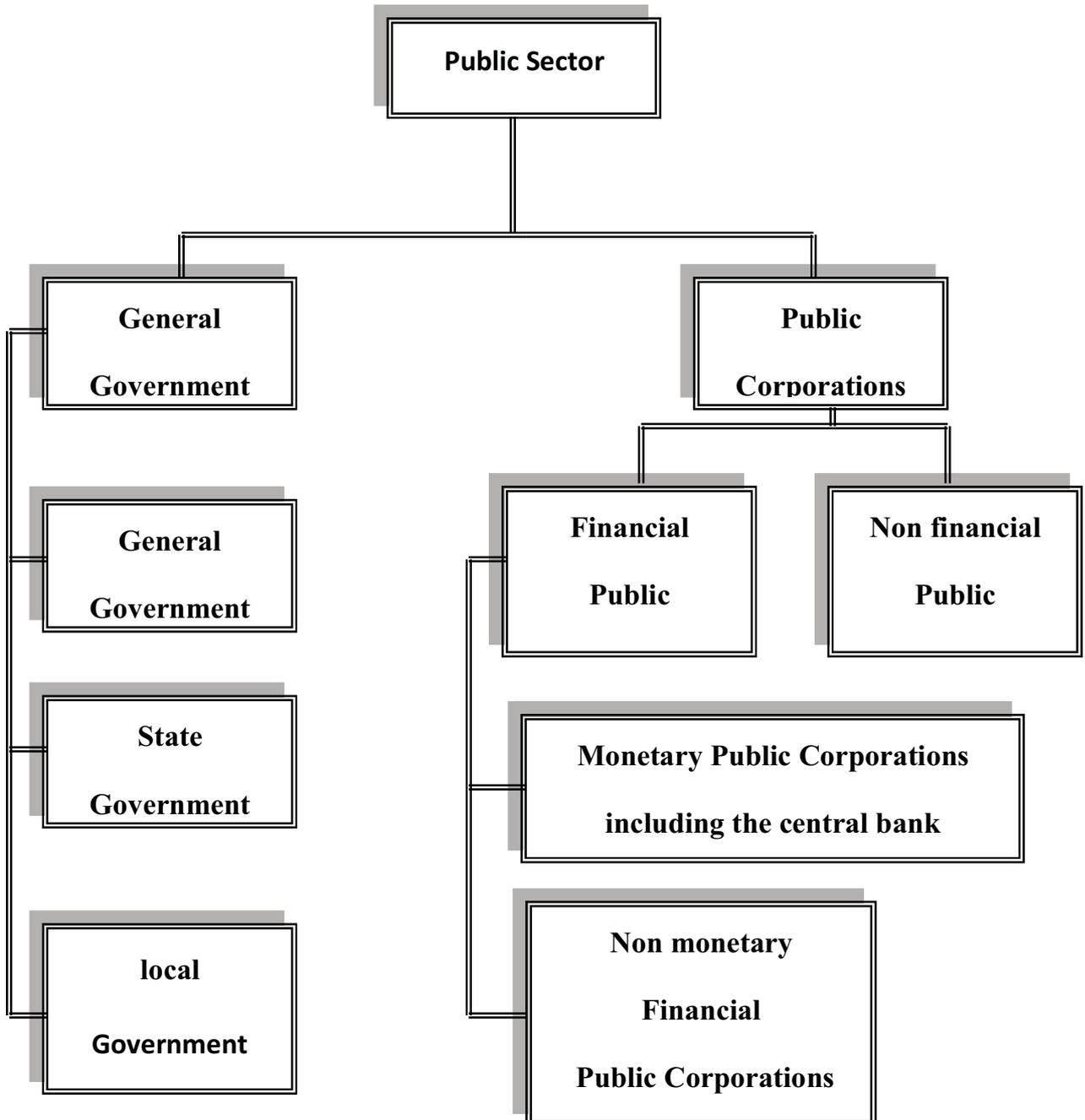
Local governments typically provide a wide range of services to local residents, some of which may be financed out of grants from higher levels of government. Statistics for local government may cover a wide variety of governmental units, such as counties, municipalities, cities, towns, townships, boroughs, school districts, and water or sanitation districts. Often local government units with different functional responsibilities have authority over the same geographic areas.

For example, separate government units representing a town, a county, and a school district may have authority over the same area. In addition, two or more contiguous local governments may organize a government unit with regional authority that is accountable to the local governments. Such units should also be included in the local government sub sector.

D-The public sector

Statistics should be compiled for the public sector as well as for the general government sector. For example, public corporations may carry out government operations at the behest of the government units that own them. Such activity can take place in a variety of forms. Most directly, a public corporation can engage in specific transactions to carry out a government operation, such as lending to particular parties at a lower-than-market interest rate or selling electric power to selected customers at reduced rates. More generally, however,

a public corporation can carry out fiscal policy by employing more staff than required, purchasing extra inputs, paying above-market prices for inputs, or selling a large share of its output for prices that are less than what the market price would be if only private producers were involved.



Sectors other than the general government and public sectors

- The financial corporations sector.
- The other depository corporations sub sector.
- The financial corporations not elsewhere classified sub sector.
- The other nonresidents.
- The international organizations sector

Flows, Stocks, and Accounting Rules

All of the data recorded in the GFS system are either flows or stocks. Flows are monetary expressions of economic actions engaged in by units and other events affecting the economic status of units that occur within an accounting period. Stocks refer to a unit's holdings of assets and liabilities at a specific time and the unit's resulting net worth, equal to total assets less total liabilities.

The flows and stocks recorded in the GFS system are integrated, which means that all changes in stocks can be fully explained by the flows. more generally, the value of any stock held by a unit at a given time is the cumulative value of all flows affecting that stock that have occurred since the unit first acquired the stock.

Types of flows

Flows reflect the creation, transformation, ex-change, transfer, or extinction of economic value. They involve changes in the volume, composition, or value of a unit's assets, liabilities, and net worth. A flow can be a single event, such as a cash payment for the purchase of goods, or the cumulative value of a set of events occurring during an accounting period, such as the continuous accrual of interest expense on a government bond. All flows are classified as transactions or as other economic flows.

Transactions

All transactions can also be classified as monetary or non-monetary. A monetary transaction is **monetary transaction**. A monetary transaction is one in which one unit makes a payment or incurs a liability stated in units of currency and the second unit receives the payment or another asset, also stated in units of currency. For example, goods are usually purchased at a given number of units of currency per unit of the good, and social security benefits are often paid in fixed amounts of cash.

- All other transactions are **non-monetary**, but they must be assigned a monetary value as the GFS system Government Finance Statistics Manual 2001.
- In a **barter transaction**, two units exchange goods, services, or assets other than cash of equal value. For example, a government unit may agree to trade a parcel of land in an industrial area to a private corporation for a different parcel that the government will use as a national park.
- **Remuneration in kind** occurs when a government employee is compensated with goods, services, or assets other than money. Types of compensation that employers commonly provide without charge or at reduced prices to their employees include meals and drinks, uniforms, housing services, transportation services, and child care services.
- **Other payments in kind** occur when a payment to settle a liability is made in the form of goods, services, or non-cash assets rather than money. For example, a government unit may agree to settle a claim for past-due taxes if the taxpayer transfers ownership of land or fixed assets to the government.

- **Transfers in kind** may be used rather than cash for efficiency or to insure that the intended goods and services are consumed. For example, aid after a natural disaster may be more effective and be delivered faster if it is provided in the form of medicine, food, and shelter instead of money. Also, a general government unit might provide medical and educational services in kind to make sure that the need for the services is met .
- **Rerouting** is required when a unit that is in fact a party to a transaction does not appear in the actual accounting records because of administrative arrangements. For example, if government employees are enrolled in a retirement scheme, accounting records may show the government unit making payments directly to the retirement scheme on behalf of its employees. In such a case it is necessary to reroute the payments so that the government is seen as paying the employees, who then are deemed to make payments of the same amount to the retirement scheme.

B-Other economic flows

An other economic flow is a change in the volume or value of an asset or liability that does not result from a transaction. Volume changes are described as other changes in the volume of assets or, more simply, other volume changes, and value changes are described as holding gains and losses. In all cases, a reference to a change in the volume or value of an asset refers also to changes in liabilities as appropriate.

Type of accounting system

Accounting rules for recording flows and stocks in the GFS system are designed to ensure that the data generated by the system conform with accepted standards for the compilation of economic statistics.

Double-entry accounting is used for recording flows. In a double-entry system each flow gives rise to two equal-value entries, traditionally referred to as a credit entry and a debit entry. A debit is an increase in an asset, a decrease in a liability, or a decrease in net worth. A credit is a decrease in an asset, an increase in a liability, or an increase in net worth. Revenue entries, which represent an increase in net worth, are recorded Flows, Stocks, and Accounting Rules. There is not a similar comparison with financial accounting standards in this manual, but it is recommended that, where possible, the financial statements of government entities compiled in accordance with international accounting standards for governments be reconciled with the equivalent GFS statements. as credits. Conversely, an expense refers to a decrease in net worth and is recorded as a debit.

Alternative recording bases

Broadly, the time of recording could be determined on four bases: **the accrual basis**, the due-for-payment basis, the commitments basis, and the cash basis. With the accrual basis, flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished. In other words, the effects of economic events are recorded in the period in which they occur, irrespective of whether cash was received or paid or was due to be received or paid.

With **the due-for-payment basis**, flows that give rise to cash payments are recorded at the latest times they can be paid without incurring additional charges or penalties or, if sooner, when the cash payment is made. If a payment is made after it is due to be paid, then the gap is bridged by recording a receivable, just as with the accrual basis. If a payment is made before it is due, then no receivable is necessary. Depending on the goals of the accounting system.

With **the commitments basis**, flows are recorded when a general government unit has committed itself to Government Finance Statistics Manual 2001 Flows, Stocks, and Accounting Rules a transaction. Normally, this basis applies only to purchases of assets, goods, and services, including compensation of employees. The time of recording generally is when a purchase order is issued by the general government unit. Flows for which the commitments basis is not applicable must be recorded on one of the other three bases. In-kind transactions may or may not be recorded.

With **the cash basis**, flows are recorded when cash is received or disbursed. Although non-monetary flows can be recorded, most accounting systems using the cash basis do not record non-monetary flows because the focus is on cash management rather than resource flows.

Valuation

All flows and stocks should be valued at the amounts for which goods, assets other than cash, services, labor, or the provision of capital are in fact exchanged or could be exchanged for cash. These values are referred to as current market prices. Some financial assets and liabilities, such as bonds, have a nominal value as well as a current market value, and for some purposes supplemental data on the nominal values of stocks may be helpful. Transactions in these assets and liabilities, however, should be valued at the prices actually paid and not at their nominal value. Similarly, the stocks of such assets and liabilities should be valued at their current market value when recorded on the balance sheet⁸.

Derived measures

Derived measures consist of aggregates and balancing items. They are important analytic tools that summarize the values of selected flows or stocks that have been individually recorded in the GFS system

Aggregates are summations of elements in a class of flows or stocks. For example, tax revenue is the sum of all flows that are classified as taxes. Aggregates and classifications are closely linked in that classifications are designed to produce the aggregates thought to be most useful.

Balancing items are economic constructs obtained by subtracting one aggregate from a second aggregate. For example, the net operating balance is obtained by subtracting the total expense aggregate from the total revenue aggregate. Net worth is equal to total assets less total liabilities.

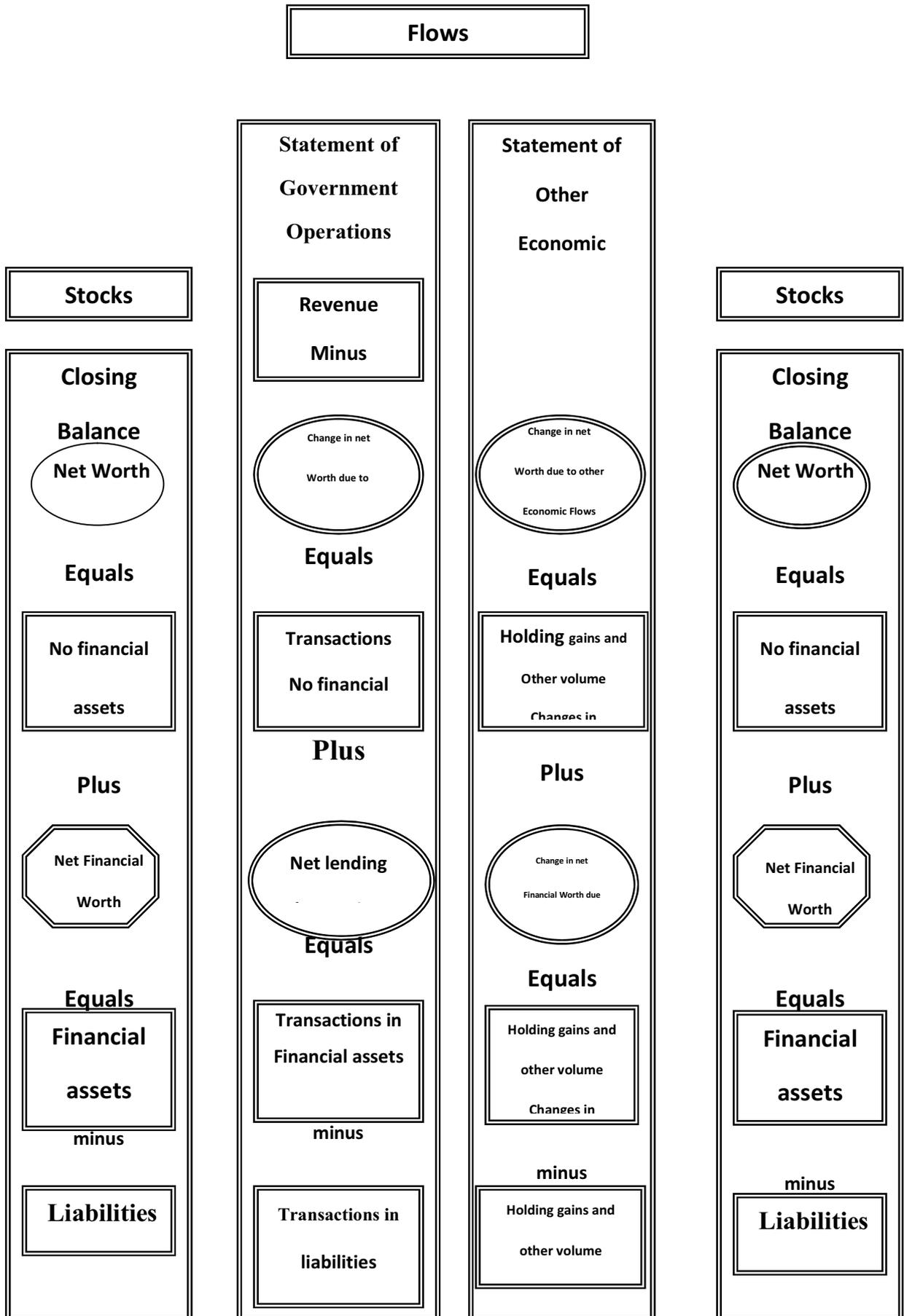
⁸The nominal value is the amount that the debtor owes to the creditor at any amount. It reflects the value of the instrument at creation and subsequent economic flows, such as transactions, valuation changes (excluding market price changes), and other changes, such as debt forgiveness. Consequently, the nominal value is equal to the required future payments of principle and interest discounted at the existing contractual interest rate. Nominal value is not necessarily face value, which is the undiscounted amount of principle to be repaid.

The Analytic Framework

A government and its public enterprises carry out a multitude of transactions. To manage the internal operations of government and assess the government's impact on the economy, these transactions must be organized into a framework within which they can be summarized and analyzed. For accountability purposes, transactions may be organized according to the government unit that carries them out. For detailed purchasing or planning purposes, transactions may be organized by the kind of item purchased or service provided. For billing or control purposes, transactions may be organized by the particular transactions with whom the government deals.

Traditionally, governments have kept their accounts on a cash basis; this is reflected in the analytic framework of the 1986 GFS Manual. Including only cash revenues and expenditures has the advantage of focusing the government's attention on its financing constraint, which has traditionally been viewed as its most binding priority. However, governments have become less liquidity constrained in carrying out fiscal policy and have become more adept at separating the time of a fiscal action from the time it is paid for, so that cash transactions do not adequately capture either the timing of the action or its impact on the economy.

The analytic framework in this manual reflects these developments and is presented in the form of a set of interrelated statements derived from the 1993 SNA that integrate flows and stocks. This framework differs considerably from the cash-based framework of the 1986 GFS Manual, which focused on selected stocks and flows and did not integrate them. The new framework facilitates a more comprehensive assessment of the economic impact of government activity and the sustainability of fiscal policy.



The statement of government operations

The Statement of Government Operations presents details of transactions in revenue, expense, the net acquisition of non financial assets, the net acquisition of financial assets and the net incurrence of liabilities.

Revenue is defined as the increase in net worth resulting from transactions, and expense as the decrease in net worth resulting from transactions. The net acquisition of non-financial assets equals gross fixed capital formation less consumption of fixed capital plus changes in inventories and transactions in other non-financial assets.

Two important analytic balances are derived in the Statement of Government Operations. Revenue less expense equals the net operating balance. The subsequent deduction of the net acquisition of non-financial assets results in net lending (+)/borrowing which is also equal to the net result of transactions in financial assets and liabilities. In addition,describes a number of other important variables used in fiscal analysis.

Statement of government operations

Transactions affecting net worth

Revenue

- Tax
- Social contributions (GFS)
- Grants
- Other revenue

Expense

- Compensation of employees (GFS)
- Use of goods and services
- Consumption of fixed capital (GFS)
- Interest (GFS)
- Subsidies
- Grants
- Social benefits
- Other expense

Net/Gross operating balance^{1/}

Transactions in non-financial assets

Net acquisition of non-financial assets^{2/}

- Fixed assets
- Change in inventories
- Valuables
- Non-produced assets

Net lending/borrowing (GFS)^{3/}

Transaction in financial assets and liabilities (financing)

Net Acquisition of financial assets

- Domestic
- Foreign

Net Incurrence of liabilities

- Domestic
- Foreign

¹the net operating balance equals revenue minus expense. The gross operating balance equals revenue minus expense other than consumption of fixed capital.

²Acquisitions minus disposals and consumption of fixed capital

³net lending/borrowing equals the net operating balance minus the net acquisition of no financial assets. It is also equal to the net acquisition of financial assets minus the net incurrence of liabilities

Revenue

All transactions that increase the net worth of the general government sector are classified as revenue. Governments receive three major types of revenue from their fiscal operations: taxes, social contributions, and other revenue. For many governments, the revenue from these sources is supplemented by grants. It should be noted that the sale of a non-financial asset is not revenue because it has no effect on net worth. Rather, it changes the composition of the balance sheet by exchanging one asset (the non-financial asset) for another (the proceeds of the sale).

Taxes are compulsory transfers received by the general government sector. They include fees that are clearly out of all proportion to the costs of providing services, but exclude compulsory social contributions, fines, and penalties .

Social contributions [GFS] include receipts of social security schemes and employer social insurance schemes that provide benefits other than retirement benefits

Grants are noncompulsory transfers received from other governments or from international organizations. They supplement the revenue from a government's own resources. They may be received in cash or in kind.

Other revenue includes all revenue transactions not classified as taxes, social contributions, or grants. The major items are sales of goods and services.

Expense

All transactions that decrease the net worth of the general government sector are classified as expense. The purchase of a non-financial asset is not an expense because it has no effect on net worth. Rather, it changes the composition of the balance sheet by exchanging one asset (the non-financial asset) for another or a liability (the payment for the asset).

Compensation of employees [GFS] is the remuneration, in cash or in kind, payable to an employee in return for work done. In addition to wages and salaries, compensation of employees includes social insurance contributions made by a general government unit on behalf of its employees. Excluded is any compensation of employees related to own-account capital formation.

Use of goods and services is the total value of goods and services purchased by the general government sector for use in a production process or acquired for resale less the net change in inventories of those goods and services.

Consumption of fixed capital [GFS] is the decline in the value of the stock of fixed assets during the accounting period as a result of physical deterioration, normal obsolescence, and normal accidental damage. It is always a non-cash expense.

Interest [GFS] is an expense incurred by a debtor for the use of another unit's funds. An interest bearing financial instrument can be classified as deposits, securities other than shares, loans, or accounts receivable/payable.

Subsidies are current transfers that government units pay to enterprises either on the basis of the levels of their production activities or on the basis of the quantities or values of the goods or services that they produce, sell, or import. Included are transfers to public corporations and other enterprises that are intended to compensate for operating losses.

Grants are noncompulsory transfers, in cash or in kind, paid to another general government unit or an international organization.

Social benefits [GFS] are current transfers to households to provide for needs arising from events such as sickness, unemployment, retirement, housing, or family circumstances. The benefits may be paid in cash or in kind. The costs of social benefits in kind produced by a general government unit are recorded against the relevant expenses that were incurred to produce the goods and services rather than included in this category

Other expense includes all expense transactions not elsewhere classified. Transactions recorded here include property expense other than interest; taxes, fines, and penalties imposed by one government on another; current transfers to nonprofit institutions serving households; capital transfers other than capital grants, and non-life insurance premiums and claims.

Analytical Measures for fiscal Policy

For macroeconomic analysis, fiscal policy measures include the three core balances in the GFS system, other balances used by various institution (including the IMF). And other important macroeconomic measures of flows and stocks, these variables could apply to the different levels of government, the general government sector or to the public sector.

Core GFS Balances

The net operating balance equals revenue minus expense. The gross operating balance equals revenue minus expense other than consumption of fixed capital.

Net/gross operating balance

Net operating balance minus the net acquisition of no-financial assets (or the gross operating balance minus the net acquisition of non-financial assets that also excludes consumption of fixed capital). Net lending/borrowing is also equal to the net acquisition of financial assets minus the net incurrence of liabilities.

Net lending/borrowing

Net cash inflow from operating activities minus the net cash outflow from investments in non-financial assets.

Cash surplus/deficit

Other Balances

Net lending/borrowing adjusted through the rearrangement of transactions in assets and liabilities that are deemed to be for public policy purposes. Notably, all proceeds under privatization (including fixed asset sales) would be included as financial items, and subsidies given in the form of loans would be recognized as an expense.

Overall fiscal balance

Overall fiscal balance(or net lending/borrowing) adjusted to exclude some or all revenue grants, certain enclave activities such as the oil sector, and/or large and infrequent transactions that could distort the fiscal analysis.

Adjusted overall fiscal balance

Overall fiscal balance plus net interest expense

Overall primary balance

Net operating balance plus net interest expense

Primary operating balance

Gross operating balance minus net capital transfers receivable, including net capital grants and capital taxes (GFS codes 1133 and 1135)

Gross saving

Other macroeconomic variables

Tax revenue plus compulsory social security contributions (as a percent of GDP)

Fiscal burden

Expense plus the net acquisition of non-financial assets(excluding valuables, if possible)	Total expenditure
Disaggregating of total expenditure through the functional classification (COFOG, see chapter6)	Total expenditure composition
Approximated by compensation of employees, plus the use of goods and services, plus purchases for direct transfer to households (mainly social benefits in kind)	Government final consumption expenditure
Acquisition less disposal of non-financial assets(excluding valuables, if possible)	Gross Investment
Wealth and Debt	
Net worth, which equals the total stock of Assets minus liabilities.	Net wealth position
Total stock of financial assets minus liabilities	Net financial wealth position
Stock of all liabilities except shares and other equity and financial derivates	Gross debt position
Stock of explicit government (public sector) guarantees plus the net present value of the value obligations of social security schemes	Contingent liabilities

Second Section

State's General Budget in Arab Republic of Egypt

Introduction

First chapter :

Bases and Principles and phases on preparing state's general budget

Second chapter :

The functional classification of state's general budget

Third chapter :

The administrative classification of state's general budget

Fourth chapter :

The economic classification of state's general budget

Introduction

Budget is a financial document include all government revenues and expenditures during the next fiscal year and reflects the main guidance of the public policy for the government . As defined by the General Budget Law No. 53 for the year 1973 and amended by Law No. 87 For the year 2005, it is the annual financial program of the economic and social development plan set by the state in order to achieve multiple economic and social objectives.

And the budget in general, known also as an estimate of future revenues and expenses during a coming period of time usually a year. In light of the government's efforts to strike a balance between revenues and expenditures without asking for loans, both lenders whether internal (inside Egypt), known as loans or internal debt, or from lenders outside of Egypt (foreign) which are known as debt or foreign loans, preparation of the state's general budget is at top of the development priority reform agenda, where it was decided to update the classification, in accordance with law no. 53 of 1973, in order to bring more transparency and simplicity and clarity on the state's budget, according to the applicable concepts and definitions and internationally agreed upon, according to a GFS 2001 which issued by the International Monetary Fund, instead of the traditional applicable classification, according to the provisions of Law no. 53 of 1973 on the state's budget before the modification.

The introduction of the new classification of the general budget of the state require a limited amendments to the State Budget law no. 53 for the year 1973, where was issued in this regard, law no. 87 of 2005 on the amendment of the classification of the state's budget in line with the international classification in terms of economic, functional and

administrative classification, and according to this classification, it has classified the uses of the state's general budget into eight chapters instead of four chapters that was in the past, with increasing details until the kind level, which helps to accurately estimate the budget allocations down to the lowest details of the expense and would help to further tighten control of legislative power to the various activities of the state, and to ensure simplicity of the financial analysis for the terms, paving the way to apply program based performance budgeting .

And the state's general budget is divided into two sides the first side known as "uses", which includes all aspects of the expenses of the State during the fiscal year, whether expenses are current (i.e. consumer) or capital expenditure (i.e. investment), in addition to states expenses for acquisition of financial assets and repay the loans that have already been received by installments. The second side of the general budget, known as "resources", which includes all the revenues from which the state receive to finance its activities and various expenses. this side includes all taxes, fees and grants from various entities and other achieved revenues as a result of the state's activity undertaken, in addition to the funds collected from the sales of assets and borrowing.

- **Deficit concepts**

The new law enter new concepts for a deficit budget : -

1. **Cash deficit:**

is the difference between expenses (The initial six chapters on the side of uses) and revenues (initial three chapters on the side of the resources), and this index reflects the ability of the available revenues from taxes, grants and other revenues to cover various activities, including investment spending .

2. **Overall deficit:**

represents a cash deficit plus/minus the net acquisition of financial assets. And calculates the net acquisition of financial assets is as follows: Net acquisition of financial assets = (chapter seven in uses "acquisition of domestic and foreign financial assets" minus the contribution of the public treasury in the restructuring fund) - (chapter four in resources "lending proceeds and sales of financial assets" minus privatization proceeds.

The Overall deficit in the general budget financed through two sources which are:-

- **Net borrowing** : It is the difference between the fifth chapter on the side of the resources " borrowing and the issuance of securities other than shares," the eighth chapter on the side of uses "repay domestic and foreign loans."
- **Net proceeds of privatization** : It is the difference between privatization proceeds and the contribution of the treasury to finance the restructuring fund.

The following table shows the deficit concepts in light of new classification for state's general budget :-

Deficit	
Revenues	
Tax	First chapter
Grants	Second chapter
Other revenues	Third chapter
Expenditures	
Wages and compensation of employees	First chapter
Purchase of goods and services	Second chapter
Interest	Third chapter
Subsidy, grants and social benefits	Forth chapter
Other expenditures	Fifth chapter
Purchase of non-financial assets(Investments)	Sixth chapter
Cash deficit/surplus (difference between revenues and expenditures)	
Acquisition of financial assets	
Acquisition of domestic and foreign financial assets	Seventh chapter
Borrowing proceed and sales of financial assets	
Borrowing proceed and sales of financial assets	Forth chapter
Net Acquisition of financial assets	
Overall deficit (cash deficit plus/minus the net acquisition of financial assets)	
Financing sources	
Borrowing	Fifth chapter
Loans repayment	
Repay domestic and foreign loans	Eighth chapter
Net borrowing	
Proceed of non-financial assets' sales (net privatization proceed)	
Overall deficit finance (net borrowing + net privatization proceed)	

First Chapter : Bases and Principles and stages of preparing the state's general budget

- Accounting bases in recording transactions

While preparing the general budget ,a set of accounting bases is considered when classifying the financial transactions rather than the difference of the type of the applied budget, and the accounting base means set of accounting principles for the purpose of recording the financial transactions: these accounting bases is varieties between the following:-

How and when to record the transactions	Basis
Through which the transaction is recorded when paid or received in cash, that the registration of any transactions associated with exit or entry of fund (For example, employees salaries)	Cash Basis
Economic transactions and flows are recorded at the time of creating the economic value or converted or replaced or moved, not only recording cash flows. it depends on the registration of outstanding value during a certain period, whether a revenue and Expense (e.g. paid benefits - Accrued interest or debt repayments).	Accrual basis
Differs from the accrual basis in the record time of purchase of physical assets .	Revised accrual basis
Different from accounting according to the cash basis in recording revenues and expenses committed in the budget year and allow a specific period of time after the end of the year for recording the payments and contingencies receivable.	Revised Cash Basis

The general principles of the budget preparation

1. Annual budget:

One of the basic principles of the general budget is to be issued for fiscal year of independent resources and uses, but some of the states set a medium-term time frame for a period of time ranging between three and five years for the implementation of various programs .so, the fiscal year vary in accordance with each country, as mentioned above, according to the nature of the economic processes of the state and settled it according to its financial custom . It is known that the shorter the time period, the greater accuracy of the financial estimates of the amount of the general budget .

2. Inclusion budget:

Means the inclusion of the budget for all public revenues and expenditures of the state during the fiscal year with full transparency . This inclusion enable various regulatory entities under the supervision of various executive authorities that govern the operations of public spending and its revenue collection . i.e. no transactions in the budget are recorded as net (i.e. revenue minus expenditure) unlike some other recording transactions (for example, the net proceeds of production elements abroad or the concept of net exports ...)

3. Prevalence of the budget :

Accordance with the principle of the prevalence of the budget as one of the basic principles of the public budget is not to allocate certain revenues for specific expenses, the budget is a vehicle in which all public resources to cope with the different processes of public spending.

4. Unity of the budget :

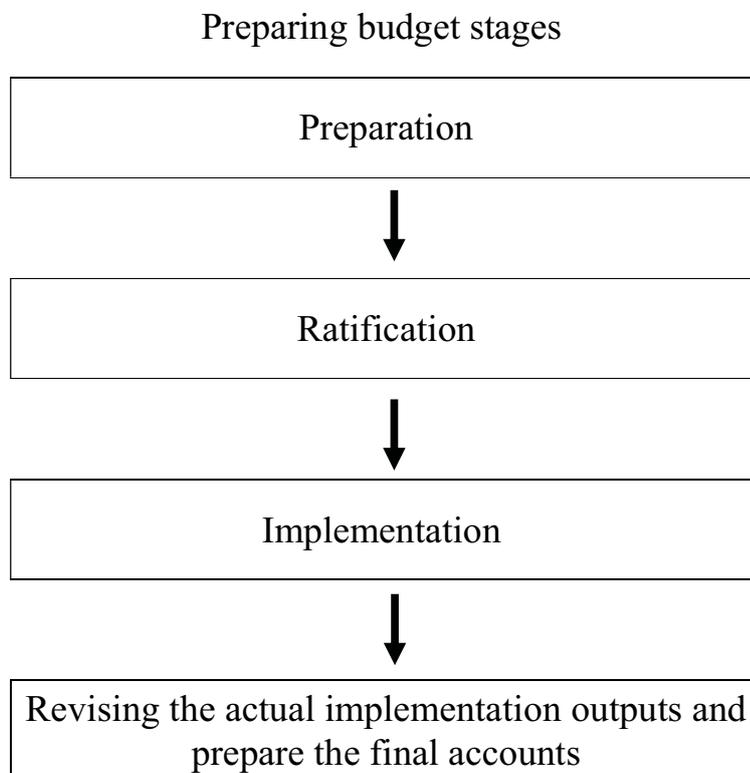
Refers to all revenues and expenses to be included in a single instrument or a single document, which not allow the existence of any forms for some of the revenues or expenditures outside the budget .

5. Balance of budget:

Refers to uses equal resources, although the safety of this rule, however, the economic changing and overlapping circumstances, for most countries of the world, led to the acceptance of the idea of a deficit or surplus In the general budget, with the deficit covered by loans, domestic and foreign, and forward the surplus to the next period.

Mechanism of preparing the state's general budget

1- Circle of Preparing the state's general budget



1. Preparing Stage

Generally, the process of preparing the budget have many stages that may divides according to the following steps:-

First: setting the general policies and objectives

The State's general budget sector at the Ministry of Finance prepare its proposal and recommendation, which should control the draft budget for the next fiscal year . the proposals and recommendations are presented after notifying of technical committees according to the current and projected economic conditions and potential developments that could affect the revenues and expenditure for the coming fiscal year. Such modifications which may arise on taxes, wages and items that may require large extraordinary expenses such as the payment of long-term loan . the trends or guidance, in which the state's budget should depend on:-

- Reduce deficit in the budget.
- Encourage local industries and the formation of the infrastructure of the economy.
- Increase the welfare of members of the community as a whole.
- Control and rationalize public spending.
- Reducing the effects of inflation.
- Development of state self-resources
- Renewing the priority programs and services .

After the completion of setting the final theme of the budget policy, the Minister of Finance present the results of this study to the Cabinet for approval, and then these proposals and recommendations becomes general indicators that must abide by the executive authority to prepare the draft budget.

Second : Issuance of budget Circular

In light of the general indicators approved by the Council of Ministers, the Ministry of Finance published each year a periodic circular informed to all ministries and public institutions early, accompanied by a set of necessary regulations for the implementation of the budget policy, including special instructions on how to complete the forms and worksheets that must be used when preparing the budget. As well as the dates of submission of budget proposals to the Ministry of Finance, abided by all the individuals responsible for the development of proposals and reviewing the various stages of the budget.

Third: the issuance of draft budgets

The ministries initiate the process of preparing their budgets before the start of the budget year period ranging between six and eight months. as remains in front of the Ministry of Finance enough time to study, discuss and make the necessary adjustments, before submitting to the cabinet, so that every minister or head of a public entity shall inform the circular of the state budget to government departments and units and the competent departments with a request to comply with its content. As The preparation of the concerned ministry budget have to be done within specified time limits. each entity form a specialized committee to prepare their draft budget, according to the outcome of the actual results of the implementation of the budget during the previous three years, taking into account the real growth and inflation rates, on the basis of standards and patterns of quantitative and technical and economic studies and research that lead to the achievement of planned objectives, and considering the exclusion of any extraordinary income realized during a given year.

After the Central Committee in the ministry or institution receive estimates of sub-committees, it study and evaluate and coordinate among them and then set up a budget according to the level of the ministry or institution and then submitted to the Ministry of Finance. It is worth mentioning that, the Ministry of Finance also prepare its own budget like any other executive ministry.

Fourth: Preparation of the draft budget at the state level

When the general budget sector receive draft budget from ministries and public entities, it study and evaluate and coordinate, in conjunction with the delegates and representatives of the ministries and entities, at the level of each chapter of the budget and then the Ministry of Finance prepare a table (a) the state's revenues estimates, and a table (b) the state's expenses estimates. then includes two tables in a single document to be represented the state's budget then submitted to the Cabinet.

Fifth: Ratification of State's general budget

Draft budget is presented to the Cabinet before the beginning of the fiscal year by at least three months to be studied and modified if necessary. Then submitted to the parliament, and the ministers of finance and planning, each in-relevant, delivered a statement within .

Parliament. represented in "the Plan and Budget Committee" discuss the general budget and hold listening sessions and meetings with officials of the authorities in the presence of representatives of the Ministry of Finance and prepare a report on the budget presented to Parliament to approve the new budget as to start use it by the first of July for each year .

Sixth: Report budget to ministries and public entities

The Ministry of Finance report to ministries and public entities, in relevant, through issuance periodic book includes rules to be adhered to when implementing the budget.

2-Ratification stage

Once parliament ratified the budget, law is issued known as the budget law. The legislator has authorized, under certain controls and does not prejudice accuracy of financial planning .

3-Implementation stage

After the ratification of the draft budget, it becomes a law, and start work with it at the beginning of the fiscal year, and after the implementation stage begin, and the Minister of Finance follow up spending on all chapters except sixth chapter which is the responsibility of the Minister of Planning and National Investment Bank as follow-up investment spending.

4. The final accounts stage (the actual implementation outcomes):

The Final account of the ministries and government departments :-

- After the closure of the last month of the fiscal year account on the date set by the Ministry of Finance, the ministries and government departments prepare its own reports and schedules and submit them to the Ministry of Finance.
- After that the ministries and government departments prepare their final accounts with an explanatory memorandum supported by the figures for these accounts
- After the completion of the final account of the Ministry (consisting of revenue and expenditure statements and

accounts settlement) all statements to be the signed from the President of the authority or on behalf of the Director of Finance Administration department.

- Then send a copy of the final account statements to the Ministry of Finance.

The final account for public entities

- Each public entity must make inventory for all its assets whether fixed or movable by end of every year .
- All the assets that devolves to the authority of the third party should be in the form of in-kind donations and assets recognized in the authority.
- By the end of the fiscal year, a list is prepared showing the financial position of all the assets and liabilities as well as revenues, expenses and current expenses at the special accounts of the Ministry .
- The external auditor should review the final account and the accompanying statements and the financial status list.

The final account of the state

- The general department of accounts of the Ministry of Finance. review the final accounts received from ministries and governmental entities and match them with monthly tables for the same ministries throughout the year.
- Based on that, the general department of accounts of the Ministry of Finance set up a final account of the state to monitor all revenues and expenses and the types of accounts settlement for all ministries and authorities.
- In accordance with the provisions of article no. 3 (1) of chapter four to the budget law, "the Ministry of Finance transmit the draft original budget of the final accounts and its detailed data, to the parliament and the CAA within nine months of the fiscal year end. With the new amendment of

the constitution, become six months instead of nine months. And the, after the completion of the summaries of the final accounts for all ministries and government departments and collected in a single summary. the Ministry of Finance raise the final account to the Cabinet and the parliament no later than the last of the fourth month of the following fiscal year for ratification, according to article no. (125) of the Constitution, which reads, "The final account of the state's general budget should be presented to parliament, during a period not exceeding six months of the fiscal year end, attached with the annual report of the Central Agency for Accounting and its observations on the final account."

On the other hand, in pursuit of the Ministry of Finance for the development of the financial system and in line with the Ministry's strategy to develop the processes of service delivery and increasing reliance on information technology and to raise the level of services provided to customers of the ministries and departments of the Ministry of Finance, and to ensure the realization of the vision of the Ministry of Finance as a global leader in public financial management, including achieving sustainable and balanced development witnessed by Egypt in recent years. Therefore, the Ministry of Finance launched a system development program in accordance with the best international practices since 2005, budget has been completely automated as a first stage and the departments in the Ministry of Finance contact one another via the network within the ministry, which is easy in procedures and provide vital information fast enough for decision-maker, through a network of computers by the Ministry Information at International Information Department at the ministry, Through the application program "Oracle E-Business" which is referred to as "the government financial management information system".

The so-called "automated financial system" is an integrated system of financial systems, which enable the Ministry of Finance practice its duties funding entities, management and governance of financial procedures and control releasing budgets given to the entities, present and develop governmental services through simplifying and streamlining processes within each ministry, which enhances the effectiveness and provide oversight of the financial operations within the system by the following applications distributed on the sectors and agencies each in relevant : -

General Ledger "GL"

This system is one of the most important financial Oracle systems, it includes all total accounts, which in turn constitute the financial statements. In addition to the steps within the budget of the preparation, ratifying , and disbursement of appropriations and transfers. This system cares to provide the accounting reports on both accrual and cash bases, and financial statements necessary for management to achieve control and freedom in decision-making.

Payments "AP" :

The role of this system confined mainly to payments and expenses and suppliers . where handles bills for purchases and maintenance column and government cutbacks, contractors and projects and advances and all current expenditures (excluding salaries) and capital loans according to the cash and accrual bases. On the other hand, all the ministries payments.

Procurement "PO"

Generally, this system interested in the procurement cycle system and the validity of purchasing according to supplies requirement from ordering until the issuance of the purchase order and the cycle of purchase orders and purchase orders cycle falls under this system.

Payroll "salaries"

This system includes the calculation of the monthly salaries of employees and management bonuses and deductions for employees. The employees follow-up subscriptions and prepare the necessary reports to take administrative decisions.

Cash management "CM" :

This System specializes in managing government public cash and the movement's future liquidity includes management government accounts with the Central Bank and commercial banks Bank. funding zero bank accounts for ministries and budgetary entities and convert available cash in the commercial banks to Treasury single account and monitored through a bank settlement on the system.

Government inventory 'INV"

This system means that monitors all private assets by controlling the government storage mechanism electronically from the moment received until the disbursement on the departments and divisions. And what may required for inventories. As these assets are classified according to the best approved international standards .

Order Management "OM"

And used with both systems of inventory and purchases to convert internal purchase orders to issuance and booking.

Fixed assets "FA"

This system calculates the depreciation of assets monthly and forwarded to the general ledger system with additions and exclusions in addition to the re-division of assets.

Efficient entities in the state's general budget

Ministry of Finance and responsible for the following:

- The preparation of the draft general budget and presented to parliament to issue the budget laws.
- The preparation of the final accounts laws.
- Issuing quarterly reports to follow up on the financial performance.

The Ministry of Planning. It prepares the investment draft budget for state entities in coordination with the Ministry of Finance in preparation for the issuance of original budget laws.

Parliament, Its role is mainly in:

- Ratification of the draft general budget, and make adjustments on the appropriations of some entities.
- The right to ratify the financial appropriations during the fiscal year.
- Follow-up results of the implementation of the budget and approve the final accounts.

CAA, and responsible for:

- Examination and auditing of the financial results of the implementation of the budgets of various entities.
- Preparation of accounting reports on the results of the implementation of the budgets.

Types of Budget

Is the initial estimates for each items and types of public expenditures and revenues.	Original
Represents the value of the initial estimates plus amendments thereto an increase or decrease during the year as a result of the use of regulations attached to the budget.	Revised
Is the value of the actual implementation of the terms of public spending and revenue at the end of the fiscal year, which may differ from the original budget and revised.	Actual (final)

It can increase the original budget of some budget items, if circumstances so required through the so-called public and private regulations. In the case of increasing some of the items it shows the so-called "Revised budget". While the actual or so-called final account it shows the results of the actual implementation of the budget.

Second Chapter

Explanation of functional classification of the general budget

Public expenditure are classified functionally or according to sectors, i.e. the distribution of spending on jobs or sectors and the goals that the government aimed to achieve, whether social or economic goals. It is worth mentioning that during the functional classification of the state budget data, it is necessary to identify the extent of the equitable distribution of financial analysis Expenditure on jobs or various government sectors. This classification helps analysts or those in charge of public finance in general performance assessment through the presence of appropriate indicators and standards, study the effectiveness of government spending. Consequently functional classification allows studying the general trends of government spending on certain functions or purposes over time. One example of this, when we talk about the education sector, we find that this sector, according to functional classification includes all devices based on the educational process, whether within the central government which is meant here "the Ministry of Education and Higher Education", as well as the local dimension, which includes the departments of Education governorates, and universities, in addition to the entities of service to the education sector, as this concept applies to the rest of the functional sectors.

It is also, according to this classification, public expenses are classified at the level of the chapters of government spending, without addressing other details contained in the economic classification. i.e. without addressing the details of the groups, items or kinds. In addition, the functional classification enable to make a comparison between the states each other to stand

on the extent to which governments in the economic and social functions, as well as the distinction between individual and collective services provided by these governments.

Public spending is divided according to the functions carried out by the government, such as health care, education or defense, security and justice ... This division helps in measuring the allocation of government available resources to carry out specific activities and to achieve a variety of goals . Any of which could see the relative importance of government jobs, which vary from period to period . According to another division of the government financial statistics (GFS 2001) the Government functions are divided into ten functional sectors, namely:

1. Public services.
2. Defense.
3. Public safety affairs.
4. Economic Affairs.
5. Environment Protection.
6. Housing and community facilities.
7. Health.
8. Youth, Culture and Religious Affairs.
9. Education.
10. Social Protection.

Public services

Executive and legislative organizations and Public Finance affairs and legal affairs

Executive and legislative organizations

- B.A Parliament
- B.A Supreme Committee for elections
- B.A Presidency of State
- B.A National Specialized Councils
- B.A Presidency of Cabinet
- B.A Consultative council
- B.A National committee for human rights
- B.A The Ministry of Legal Affairs and the Parliament
- B.A Central Department of Governorates

Financial affairs and Public financial affairs

- B.A Central Agency for Auditing
- B.A Central Department of Ministry of Finance
- B.A Sector of Ministry office
- B.A Public Treasury Authority
- B.A Egyptian Tax Authority
- B.A Real Estate Authority
- B.A Customs Authority
- B.A Sales Tax Authority
- B.A Coinage Authority

Foreign affairs

- B.A Central Department of Foreign Ministry
- B.A Central Department of International corporation Ministry
- B.A Public Organization for Fund of Financing Foreign Ministry Buildings Abroad

Economic and Foreign Aid

Economic Aid for developing and economic transformation countries

- B.A Technical funds for cooperation with Africa

B.A Egyptian Fund for Technical Cooperation with Commonwealth, Independent Islamic European Countries

B.A Egyptian Agency for Partnership for Development

General Services

General employees Services

B.A Central Agency of Administration and Organization

B.A Office of State Minister for Administrative Development

B.A Directorates Organizing and management at governorates

Planning and comprehensive statistical services

B.A Central Department of Ministry of Planning, monitoring and administrative reform

B.A The National Planning Institution

B.A Central agency for Public mobilization and statistics

B.A The Demographic Center

B.A Central Department of Ministry of Public Enterprises

Other General Services

B.A The Egyptian Cabinet Information and Decision Support Centre (IDSC)

B.A The Leadership Management Development Center

B.A Public Authority for Governmental Services

B.A National Center for State Lands Usage planning

Essential Researches

B.A State's Ministry for Scientific Research affairs office

B.A National Center for research

B.A National Institute for Standards

B.A Petrol Researches Institution

B.A National Institute of Geophysical & Astronomy Researches

B.A National Institute of Oceanography & Fisheries

B.A Central Metallurgical Research and Development Institute

B.A Electronic Research Institute

B.A Supreme Council of Scientific Research Centers

B.A Academy of Scientific Research and Technology

B.A Fund for Consultations, Studies, Technical Researches and Technology

B.A National Authority for remote sensing and Space Sciences

B.A Public Authority for Scientific Researches and Technology Applications

B.A Science and Technological Development Fund

General Public Services unclassified elsewhere

B.A Administrative control Authority

B.A Central Department of Ministry of Local Development

B.A General Secretaries of Local Administration

B.A Organization of Hand Crafts Industries and Productive Corporation

B.A Authority of Building & development the Egyptian Village

B.A Arabic Academy

B.A Fund of Productive and Service Activities in Presidency of State

B.A National Council for Woman

B.A National Population Council

Defense

Military Defense

B.A Central Department of Ministry of Defense and Military Production

B.A central department of the Council of the Egyptian national security

B.A Central Department of Ministry of Defense and Military Production

B.A Central Department of Ministry of Military Production

B.A Training Sector

B.A Central Squares Sector

Defense affairs unclassified elsewhere

B.A Fund of Financing Military Museums

Public safety and Discipline affairs

Police services

B.A Central Department of Interior Affairs

B.A Safety and police Department

Anti-fire protection

B.A National Centre for Studies of Vocational Safety and Health and ensuring labor environment Security

Courts

B.A Central Department of Ministry of justice

B.A Supreme Constitutional Court

B.A Judge and Public Prosecution

B.A Egyptian Dar El-Efta

B.A Council of State

B.A State's Lawsuits Authority

B.A The Administrative Prosecution Authority

B.A Public Authority for Fund for Building Court Edifices and Real Estate Registration

B.A In-kind Registration fund

Prison

B.A Prison Department

Research and Development in Public safety and Order affairs

B.A Fund of Civil System Development

Economic affairs

Economic and trading and General Labor- force affairs

General Economic and trading affairs

B.A General Secretaries of Foreign Trade

B.A Foreign Trade and Commercial Agreements Sectors

B.A Trade and Industry Point

B.A Commercial Service Sector

B.A Administration of Assy and weight

B.A Central Department of Ministry of Investment

B.A Central Department of Ministry of Public Enterprises

B.A Directorate of Supply and Internal Trade at governorates

B.A General Organization for Imports & Export Control

B.A General Authority for Developing Egyptian Exports Centre

B.A Fund of Developing Egyptian Exports

B.A Egyptian Competition and Monopoly Prevention Authority

B.A Consumer Protection Agency

B.A General Authority for Financial Control

B.A Financial Services Institution

Public Labor force Affairs

B.A Central Department Labor Force and Immigration Ministry

B.A Immigration and Egyptian abroad Affairs Sector

B.A Directorates of Labor Force at Governorates

Agriculture, Forest and Land and Marine Hunting

Agriculture

B.A Mubarak National Project For Developing Postgraduate lands

B.A Directorates of Agriculture at Governorates

B.A The Public Authority for Agrarian Reform

B.A Egyptian Improvement Cotton Fund

B.A Executive agency for improving Lands Projects

B.A Fund of Agricultural Budget

B.A Fund of Agricultural lands

Forest

B.A Central Department of Ministry of Water resources and irrigation

B.A Irrigation Department

B.A Mechanics and Electricity Department

B.A The Egyptian Public Authority for Drainage Projects-Maintenance

Land and Marine Hunting

B.A Directorates of Veterinary at governorates

B.A The Public Authority for Veterinary Services

B.A The Public Authority for Fisheries Development

B.A General Egyptian Authority for Shore Protection

Fuel and energy

Oil and Natural Gas

B.A Petrol Researches Institution

Nuclear Fuel

B.A Nuclear and radiological Regularity Authority

B.A Nuclear Researches Centre at Abo- Za3bal- El-Qalubia

B.A Nuclear energy Authority

Electricity

B.A Central Department of Ministry of electricity

Mining and Transformation Industry and Construction

Mining of mineral materials except mineral fuel

B.A Egyptian Mineral Resources Authority

Transformation Industries

B.A Central Department of Ministry of Manufacture, trade , SMEs- Manufacture affairs

B.A Chemistry Department

B.A Industrial Control Department

B.A Egyptian Organization for Standardization and Quality

B.A Egyptian Accreditation Council

B.A National Institution for Quality

Transportation

Land Transportation

B.A Central Department Minister of Transportation –Transportation Sector

B.A Directorate of Transportation and Roads at Governorates

B.A The Public Authority for Roads and Bridges and Land Transportation

Fund The purchase of some vehicles, rapid transit

Marine Transportation

B.A Central Department Minister of Transportation – Marine Transportation Sector

B.A The Egyptian Authority for Maritime Safety

B.A River Transport Authority

Railway Transport

B.A National Authority for Tunnels

Air Transport

B.A National Civil Aviation Training Organization

B.A Metrological Authority

B.A Fund of supporting and developing Aviation Services

Communication

Communication

B.A Central Department of Ministry of Communication and Information

Other Industries

Tourism

B.A Central Department of Ministry of tourism

B.A General Authority for Tourism Promotion

Multi-purposes Development Projects

B.A General Authority for High Dame Development

Research and Development in Economic Affairs

Agriculture, Forest and Land and Marine Hunting

B.A Desert Research Centre

B.A Agricultural Researches Centre

B.A National Centre for Water Researches

Research and Development in Mining and Transformation Industry and Construction

B.A Housing and Building National Research Center

B.A Research and studies Fund for Reconstructive

Research and Development in Transportation

B.A National Institute for Transportation

B.A General Authority for Transportation Projects Planning

Research and Development in Communication

B.A National Institute of Wire & Wireless Communication

Environment Protection Sector

Disposal of Solid Waste

B.A General Authority of Cairo Purgation & Beautification

B.A General Authority of Purgation & Beautification- Giza Governorate

B.A The organization of waste management.

Disposal of sanitation

B.A Organizing Agency for Potable Water , Sanitary Drainage and Consumer Protection

Protection of Biodiversity and Landscape

B.A Office of Environment Affairs Minister

B.A Egyptian Environment Affairs Agency

B.A The Ministry Of State for the Development Of Urban and Slums

Housing and Community Utilization

Housing Development

B.A Central Department Ministry of Housing and Utilities

B.A Directorates of Housing and Utilities at Governorates

Community Development

- B.A New Urban communities Authority
- B.A Central System of construction
- B.A General Authority for Contractual Planning
- B.A Fund of Development of Slums

Water Supply

- B.A The Organization for the Execution of Potable Water and Wastewater Projects
- B.A Ministry of Drinking Water and Sanitation Utility
- B.A National Organization for Potable Water and Sanitary Drainage.

Housing and Utilization unclassified elsewhere

- B.A The Organization for the Execution of Joint Projects
- B.A Fund of Insuring & Supporting Real estate Financing Activity

Health Sector

Hospital Services

- B.A Qena University Hospital - South Valley University
- B.A Qena University Hospital - fayoum University
- B.A Aswan Education University Hospital

Public Hospital Services

- B.A El-Hussein University Hospital
- B.A Bab El-Sha3ria University Hospital
- B.A El-Zaraa University Hospital
- B.A New Domitte University Hospital
- B.A Al-Azhar University Hospital - Nasr City
- B.A Education Hospital for Faculty of Medicine Males - AlAzhar University – Asuit
- B.A Psychotherapy Hospitals
- B.A Directorate of Health affairs at Governorates
- B.A University Hospital in Cairo

B.A New Kasr El-Aini Teaching Hospital
B.A University Hospital in Alexandria
B.A Education - Ain Shams University
B.A Ain Shams University Specialized Hospital
B.A University Hospital in Assuit
B.A Oncology Hospital - Asuit
B.A Woman Health Centre

B.A Pediatrics Hospital in Asuit
B.A Al-Raghy Hepatic University Hospital –Asuit University
B.A Tanta University Hospital
B.A New Global Education University Hospital -Tanta University
B.A University Hospitals - Mansoura
B.A Nephrology and Urology Center - Mansoura University
B.A Gastroenterology Surgery Center - Mansoura University
B.A Ophthalmic Medicine and Surgery-Mansoura University
B.A Emergency Hospital -Mansoura University
B.A Specialized Internal Medicine Hospital- Mansoura University
B.A Pediatrics Hospital - Mansoura University
B.A Oncology Center - Mansoura University
B.A University Hospitals at Zagazig
B.A University Banha Hospital
B.A University Badr Hospital- Helwan University
B.A Suez Canal University Hospitals
B.A University Hospitals at Monofya
B.A National Institute of endemic diseases and liver in Cairo- Monofya University
B.A University Hospitals at Menya
B.A Sohag University Hospitals

B.A Bani Swaif University Hospital

Specialized Hospitals Services

B.A Nasr Institute Hospital

B.A El-Haram Hospital

B.A Sharm el-Shaikh International Hospital

B.A East City Hospital at Alexandria

B.A Oncology Centre in governorates

B.A El-Salam Specialized Hospital at El-Salam City

B.A Luxor International Hospital

B.A One Day surgeries Hospitals in governorates

B.A Dar El Shefa' Hospital

B.A Red Crescent Hospital

B.A Centers of Blood Banks' Services

B.A National Center for Ophthalmology in Rod El Farag

B.A El- Agouza hospital

B.A Abu Simbel Hospital in Aswan

B.A Pediatrics Specialized Hospital In Banha

B.A Chest & Allergy Center in Embaba

B.A Cardio centre in Great El-Mahala

B.A Medical specialized Centre for Ophthalmology- El-Azhar

B.A Qbari Hospital in Alexandria

B.A Hoda Talat Harb specialized Centre in Helwan

B.A Cardio & Hepatic Researches Centre in Kafr El- shaikh, Qena, sohag, Domitte

B.A Ophthalmology Centre- Kafr El-Shaikh

B.A El-shaikh Zayed specialized Hospital

B.A National Bank of Egypt Hospital

B.A Zaitoon Specialized Hospital

The services of the medical centers and maternity centers

B.A Suzan Mubarak regional center for Health and Developing Woman

Other Health Services

B.A Central Department of Ministry of Health

B.A General Organization for teaching hospitals and Institutes

Research and development in Health

B.A Tudor Belhares For Researches

B.A Ophthalmic Diseases Researches Institute

B.A National Authority of Pharmaceutical Researches and Supervision

B.A National Authority of Researches and Supervision of Biotic Products

B.A Egyptian Ambulance Authority

Health affairs unclassified elsewhere

B.A Anti-drug and Treatment addiction National Council

B.A National Population Council

B.A Anti-drug and Treatment addiction Fund

Youth, Culture and Religious Affairs

Entertainment and sport services

B.A Ministry of Youth and sport

B.A Directorate of youth and sport at governorates

B.A National Council for youth

B.A Authority of Cairo Stadium

B.A National Council for Sport

Culture Services

B.A Ministry of Culture

B.A Central Department for Ministry of Culture

B.A Technical Department for Ministry of Culture

B.A National Centre for Child Culture

B.A Presidency of Culture Production Affairs Sector
B.A Egyptian Theater House
B.A Artistic House for Folklore Arts
B.A Egyptian Film Centre
B.A National Centre For Theater
B.A Sector of Fine Arts
B.A Central Department of Ministry of Media
B.A Office of State Minister For Antiques
B.A General Secretaries Sector of Supreme Council for Antiques
B.A Sector of Enterprises
B.A Fund of Financing Antiques and Museums Sector
B.A Sector of Museums
B.A Sector of Egyptian Antiques
B.A Sector of Islamic and Coptic Antiques
B.A Supreme Council for Antique
B.A Artistic House and Cairo Opera House
B.A Fund of Financing Opera House Enterprises
B.A Egyptian Public Authority for Books
B.A Arts Academy
B.A Public Authority for Culture Houses
B.A Cultural Development Fund
B.A Public Authority for Public Library and National Documents
B.A National Agency for Civilized Harmonization
B.A Alexandria Bibliotheca
B.A Nuba Monuments Reservation Fund
B.A National Centre for Translation
B.A Egypt Public Library

B.A Fund of Egypt Public Libraries

Broadcasting and Publishing

Broadcasting and Publishing

B.A Supreme Council of Press

B.A Media Sector

B.A Public Authority for Information

Religion and other community services

B.A El-Azhar Al-sharif

B.A Central Department of Ministry of Endowments and Regional Directorates

B.A Administration for the Propagation of Religion

B.A Supreme Council of Islamic Affairs

Education Sector

Pre-University Education and University Education

B.A Directorate of Education at governorates

High Education

First Stage of high Education

B.A Education- AlAzhar University

B.A El-Sadat Academy For administrative Science

B.A Central Department of Ministry of high Education

B.A Supreme Council of Universities

B.A Education- Cairo

B.A Education- Alkhartoum

B.A Education- Alexandria

B.A Education- South Sudan

B.A Education- Marsa Matrouh

B.A Education- Ain Shams University

B.A Education- Asuit

- B.A Education New Valley - Asuit University
- B.A Education- Tanta
- B.A Education- AlMansoura
- B.A Education Domitte – Mansoura University
- B.A Education- Zagazig
- B.A Education- Banha University
- B.A Education- Helwan University
- B.A Education- Suez Canal
- B.A Education Suez - Suez Canal University
- B.A Education Areesh - Suez Canal University
- B.A Education- Monofia
- B.A Education Sadat - Monofia University
- B.A Education- Menya
- B.A Education sohag University
- B.A Education- Qena
- B.A Education Fayoum University
- B.A Education Bani Swaif University
- B.A Education Kafr AL-shaikh University
- B.A Education Port-Said University
- B.A Education- Damanhour
- B.A Education Aswan - Aswan University
- B.A Education- Domitte
- B.A Education- Suez
- B.A Education Sadat University
- B.A Education – Egypt –Japan for Science and Technology

Undetermined level of Education

- B.A Productivity and vocational Training Department

B.A Regional Center for Adult Education

B.A Public Authority for Literacy Elimination and Adult Education

Assistance services for Education

B.A Central Department of Ministry of Education

B.A Productivity and vocational Training Department

B.A Public Authority of Educational Buildings

B.A Fund of support and finance the educational projects.

B.A National Centre For Exams

B.A Professional Academy for Teachers

Research and development in Education

B.A Education Development Fund

B.A National Centre for Social and Criminal Researches

Education Affairs unclassified elsewhere

B.A Fund of Proceeds of Additional Services Fees

Social Protection Sector

Social Protection

B.A The National Council for the care of the families of the martyrs and the injured in the revolution

B.A The National Council of Disability

Social Protection unclassified elsewhere

B.A The Ministry of Social Solidarity – (Insurance Sector)

B.A The Ministry of Social Solidarity – (Social Affairs Sector)

B.A Ministry of Supply and Internal Trading

B.A Directorate Social Affairs at governorates

B.A Higher Council for Maternity and Infancy

B.A National Centre for Social and Criminal Researches

Economic Authorities that not included in the state's general budget.

1. Egyptian Agriculture Organization.
2. General Authority for Rehabilitation project and agricultural development .
3. Principal Bank for Development & Agricultural Credit.
4. Egyptian survey Authority.
5. Industrial Development Authority .
6. Egyptian General Petroleum Corporation.
7. General authority for the implementation of industrial and mining projects.
8. The General Organization for Government Printing offices.
9. The national agency for the development of the Peninsula Sinai .
10. The Electricity Utility and Consumer Protection Agency.
11. Hydro Power Plants Executive Authority .
12. Authority of Nuclear Plants to generate electricity.
13. Authority for Development and usage of new and renewable energy.
14. Egyptian National Railways.
15. Public Transport Authority in Egypt .
16. Alexandria passenger transportation Authority.
17. Suez Canal Authority
18. Agency for organizing Greater Cairo transport.
19. General Authority for Alexandria port.
20. General Authority for Port said port.
21. General Authority for Red Sea port.
22. General Authority for Domitte port.
23. General Authority Land and Dry Ports.
24. Egypt Post.
25. National Telecommunication regulatory Authority.
26. Information Technology Industry Development Agency.

27. General Authority for Supply Commodities.
28. Cotton Arbitration and testing General organization.
29. Internal Trade Development Authority
30. Egypt Expo & Convention Authority (EECA)
31. General Authority for Investment (GAFI)
32. General Authority for Economic Zone north west of Suez Gulf
33. New Urban Communities Authorities
34. The General Authority for construction and housing cooperatives
35. Housing Fund.
36. Project fund for ministry of interior Lands.
37. Health Insurance Organization
38. Egyptian Endowments Authority
39. Therapy Institution for Cairo Governorate
40. Therapy Institution for Alexandria Governorate
41. Therapy Institution for Qalubya Governorate
42. National Authority for Radio and Television Union
43. National Management Institution
44. National Authority for quality assurance and accreditation of Education
45. Tourism Development Authority
46. Public Services Agency
47. Fund of Manufacturing and Production for Prisons
48. Public Authority for social insurance (PASI)
49. Nasser Social Bank Authority
50. State Insurance Fund guarantees employers' Covenant
51. State Fund to cover damage caused by the rapid transport accidents inside A.R.E

Public Enterprises Sector – Holding corporations

1. Holding Company for Food industries
2. Cotton and Textile industries Holding Company
3. Chemical industries holding company
4. Metallurgical Industries Co
5. Holding Company for Maritime and Land Transport
6. Holding company for construction and Development (HCCD)
7. Holding Company for Tourism, Hotels and cinema
8. Holdipharma
9. Egyptian Electricity Holding company
10. The Holding company or roads, bridges and land transportation
11. Egyptian holding company for airports and air navigation
12. Holding company for biological products and vaccines
13. Egypt Air Holding company
14. Holding company for Drinking water and sanitation
15. Egyptian Natural Gas Holding Company
16. Ganoub El-Wadi Petroleum Holding Company (Ganope)
17. Egyptian Holding Company for Silos and storage
18. The Egyptian Petrochemicals Holding Company (ECHEM)
19. Misr Holding Company.
20. Holding Company for Egyptian academy for aviation science.

Third Chapter: Administrative Classification for State's General Budget

Public Services entities

Entity	Code
B.A Cairo Education	30100100
B.A El-Khartoum Education	30100200
B.A University Hospital in Cairo	30100300
B.A New Kasr El-Aini Teaching Hospital	30100400
B.A Alexandria Education	30200100
B.A University Hospitals in Alexandria	30200300
B.A Education – North Sudan	30200400
B.A Education – Marsa Matrouh	30200500
B.A Education - Ain Shams University	30300100
B.A Ain Shams University Hospitals	30300200
B.A Ain Shams University Specialized Hospital	30300300
B.A Education - Asuit	30400100
B.A University Hospitals in Asuit	30400200
B.A Oncology Hospital - Asuit	30400300
B.A Woman Health Centre	30400400
B.A Pediatrics Hospital in Asuit	30400500
B.A Education New Valley- Asuit University	30400600
B.A ALRaghy Hepatic Hospital –Asuit University	30400700
B.A Education - Tanta	30500100
B.A Tanta University Hospital	30500200
B.A New Global Education Hospital – Tanta University	30500300
B.A Education Mansoura	30600100
B.A University Hospitals - Mansoura	30600300
B.A Nephrology and Urology Center - Mansoura University	30600400
B.A Gastroenterology Surgery Center - Mansoura University	30600500
B.A Ophthalmic Medicine and Surgery-Mansoura University	30600600
B.A Emergency Hospital -Mansoura University	30600700
B.A Specialized Internal Medicine Hospital- Mansoura University	30600800
B.A Pediatrics Hospital - Mansoura University	30600900
B.A Oncology Center - Mansoura University	30601000

B.A Education Zagazig	30700100
B.A University Hospitals at Zagazig	30700200
B.A Education Banha	30800100
B.A Helwan University	30800200
B.A Education Helwan University	30900100
B.A University Badr Hospital – Helwan university	30900200
B.A Education at Suez Canal	31000100
B.A Education at Port-Said	31000400
B.A Education – Aresh- Suez canal university	31000500
B.A Monofya Education	31100100
B.A University Hospitals at Monofya	31100300
B.A National Hepatic Institution Hospital- Monofya university	31100400
B.A Menya Education	31200100
B.A University Hospitals at Menya	31200200
B.A Sohag University Education	31300100
B.A Sohag University Hospitals	31300200
B.A Qena Education	31400100
B.A Qena University Hospital - South Valley University	31400300
B.A Fayoum University - Education	31500100
B.A Fayoum University Hospital at Fayoum Univeristy	31500200
B.A Bani Swaif University Education	31600100
B.A Bani Swaif University Hospital	31600200
B.A Kafr El-Shaikh University -Education	31700100
B.A The Egyptian Public Authority for Drainage Projects- Maintenance	31800100
B.A Supreme Council for Antiques	31900700
B.A Artistic House and Cairo Opera House	32000100
B.A Fund of Financing Opera House Enterprises	32000200
B.A Public Organization for Fund of Financing Foreign Ministry Buildings Abroad	32100100
B.A Public Authority for Governmental Services	32100400
B.A National Center for State Lands Usage planning	32100500
B.A Fund for Consultations, Studies, Technical Researches and Technology	32100600
B.A National Authority for remote sensing and Space Sciences	32100700

B.A Public Authority for Mubark City for Scientific Researches and Technology Applications	32100800
B.A Fund of Productive and Service Activities in Presidency of State	32100900
B.A National Council for Woman	32101000
B.A National Population Council	32101100
B.A Fund of Financing Military Museums	32101200
B.A Fund of Civil System Development	32101300
B.A National Centre for Studies of Vocational Safety and Health and ensuring labor environment Security	32101400
B.A Public Authority for Fund for Building Court Edifices and Real Estate Registration	32101500
B.A In-kind Registration fund	32101600
B.A General Organization for Imports & Export Control	32101700
B.A General Authority for Developing Egyptian Exports Centre	32101800
B.A Fund of Developing Egyptian Exports	32101900
B.A Egyptian Competition and Monopoly Prevention Authority	32102100
B.A Consumer Protection Agency	32102200
B.A The Public Authority for Agrarian Reform	32102300
B.A Egyptian Improvement Cotton Fund	32102400
B.A Executive agency for improving Lands Projects	32102500
B.A Fund of Agricultural Budget	32102600
B.A Fund of Agricultural lands	32102700
B.A The Public Authority for Veterinian Services	32102800
B.A The Public Authority for Fisheries Development	32102900
B.A General Egyptian Authority for Shore Protection	32103000
B.A Egyptian Mineral Resources Authority	32103100
B.A Egyptian Organization for Standardization and Quality	32103200
B.A Egyptian Accreditation Council	32103300
B.A The Public Authority for Roads and Bridges and Land Transportation	32103400
B.A The Egyptian Authority for Maritime Safety	32103500
B.A River Transport Authority	32103600
B.A National Civil Aviation Training Organization	32103700
B.A Metrological Authority	32103900

B.A Fund of supporting and developing Aviation Services	32104000
B.A General Authority for Tourism Promotion	32104100
B.A General Authority for High Dame Development	32104300
B.A Agricultural Researches Centre	32104400
B.A National Centre for Water Researches	32104500
B.A Housing and Building National Research Center	32104600
B.A Research and studies Fund for Reconstructive	32104700
B.A National Institute for Transportation	32104800
B.A General Authority for Transportation Projects Planning	32104900
B.A National Institute of Wire & Wireless Communication	32105000
B.A General Authority of Cairo Purgation & Beautification	32105100
B.A General Authority of Purgation & Beautification- Giza Governorate	32105200
B.A Organizing Agency for Potable Water , Sanitary Drainage and Consumer Protection	32105300
B.A General Authority for Contractual Planning	32105400
B.A National Organization for Potable Water and Sanitary Drainage.	32105500
B.A General Authority for Real estate Finance	32105700
B.A Fund of Insuring & Supporting Real estate Financing Activity	32105800
B.A General Organization for teaching hospitals and Institutes	32105900
B.A National Authority of Pharmaceutical Researches and Supervision	32106000
B.A Anti-drug and Treatment addiction Fund	32106100
B.A National Council for youth	32106200
B.A Authority of Cairo Stadium	32106300
B.A National Council for Sport	32106400
B.A Egyptian Public Authority for Books	32106500
B.A Arts Academy	32106600
B.A Public Authority for Culture Houses	32106700
B.A Cultural Development Fund	32106800
B.A Public Authority for Public Library and National Documents	32106900
B.A National Agency for Civilized Harmonization	32107000
B.A Alexandria Bibliotheca	32107100
B.A Nuba Monuments Reservation Fund	32107200

B.A National Centre for Translation	32107300
B.A Main Egypt Public Library	32107400
B.A Fund of Egypt Public Libraries	32107500
B.A Public Authority for Information	32107600
B.A Regional Center for Adult Education	32107700
B.A Public Authority for Literacy Elimination and Adult Education	32107800
B.A Public Authority of Educational Buildings	32107900
B.A Fund for Support and Finance of Educational Enterprises	32108000
B.A Fund of Developing Education	32108100
B.A Fund of Developing Education	32108200
B.A National Center for Educational research	32108300
B.A Higher Council for Maternity and Infancy	32108500
B.A National Centre for Social and Criminal Researches	32108600
B.A Science and Technological Development Fund	32108700
B.A Fund of Development of Slums	32109100
B.A Professional Academy for Teachers	32109200
B.A General Authority for Financial Control	32109300
Egyptian Ambulance Authority	32109400
Fund The purchase of some vehicles, rapid transit	32109500
Financial Services Institution	32109600
The National Council for the care of the families of the martyrs and the injured in the revolution	32109700
The National Council of Disability	32109800
B.A National Quality Institute	32109900
Egyptian Agency for Partnership for Development	32110000
Regulating waste management Authority	32110100
B.A Education at Port-Said University	32200100
B.A Damanhur Education	32300100
B.A Aswan Education- Aswan University	32400100
B.A Education Aswan Hospital	32400200
B.A Education Domitte	32500100
B.A Suez Canal	32600100
B.A Sadat University – Education	32700100
B.A Education - Egypt-Japan University of Science and Technology	32800100

Governorates entities

Central Department of Cairo Governorate	20100100
Directorate of Organization and Administration of Cairo	20100300
Directorate of ration and Internal trade - Cairo	20100400
Directorate of Manpower and Immigration - Cairo	20100500
Directorate of Agriculture- Cairo	20100600
Directorate of Veterinary science in Cairo	20100700
Directorate of Roads and Transportation - Cairo	20100800
Directorate of Construction and Housing - Cairo	20100900
Directorate of Sanitary Affairs - Cairo	20101000
Directorate of Youth and Sports	20101100
Directorate of Education - Cairo	20101200
Directorate of Social affairs- Cairo	20101300
Central Department of Giza Governorate	20200100
Directorate of Organization and Administration in Giza	20200300
Directorate of Agriculture in Giza	20200400
Directorate of Veterinary science in Giza	20200500
Directorate of Roads and Transportation in Giza	20200600
Directorate of Construction and Housing in Giza	20200700
Directorate of Sanitary Affairs-Giza	20200800
Directorate of youth and sports - Giza	20200900
Directorate of Education-Giza	20201000
Directorate of Agriculture in Giza	20201100
Directorate of Veterinary science in Giza	20201200
Directorate of Social affairs- Giza	20201300
Central Department of Governorate of Qalubia	20300100
Directorate of Organization and Administration in Qalubia	20300300
Directorate of ration and Internal trade - Qalubia	20300400
Directorate of Manpower and Immigration - Qalubia	20300500
Directorate of Agriculture in Qalubia	20300600
Directorate of Veterinary science in Qalubia	20300700
Directorate of Roads and Transportation in Qalubia	20300800

Directorate of Construction and Housing in Qalubia	20300900
Directorate of Sanitary Affairs-Qalubia	20301000
Directorate of youth and sports - Qalubia	20301100
Directorate of Education-Qalubia	20301200
Directorate of Social affairs- Qalubia	20301300
Central Department of Gharbya Governorate	20400100
Directorate of Organization and Administration of Gharbya	20400300
Directorate of ration and Internal trade - Gharbya	20400400
Directorate of Manpower and Imigration - Gharbya	20400500
Directorate of Agriculture - Gharbya	20400600
Directorate of veterinary science - Gharbya	20400700
Directorate of Roads and Transportation - Gharbya	20400800
Directorate of Constructing and Housing - Gharbya	20400900
Directorate of Sanitary Affairs - Gharbya	20401000
Directorate of youth and sports - Gharbya	20401100
Directorate of Education- Gharbya	20401200
Directorate of Social affairs- Gharbya	20401300
Central Department of Monofya Governorate	20500100
Directorate of Organization and Administration of Monofya	20500300
Directorate of ration and Internal trade- Monofya	20500400
Directorate of Manpower and Imigration - Monofya	20500500
Directorate of Agriculture - Monofya	20500600
Directorate of veterinary science - Monofya	20500700
Directorate of Roads and Transportation - Monofya	20500800
Directorate of Constructing and Housing - Monofya	20500900
Directorate of sanitary affairs -Monofya	20501000
Directorate of youth and sports - Monofya	20501100
Directorate of Education-Monofya	20501200
Directorate of Social affairs- Monofya	20501300
Central Department of Kafr ElShaikh Governorate	20600100
Directorate of Organization and Administration of Kafr ElShaikh	20600300
Directorate of ration and Internal trade- Kafr ElShaikh	20600400
Directorate of Manpower and Imigration - Kafr El-Shaikh	20600500
Directorate of Agriculture - Kafr El-Shaikh	20600600
Directorate of veterinary science - Kafr El-Shaikh	20600700

Directorate of Roads and Transportation -Kafr El-Shaikh	20600800
Directorate of Constructing and Housing - Kafr El-Shaikh	20600900
Directorate of sanitary affairs -Kafr El-Shaikh	20601000
Directorate of youth and sports - Kafr El-Shaikh	20601100
Directorate of Education-Kafr El-Shaikh	20601200
Directorate of Social affairs – Kafr ElShaikh	20601300
Central Department of Daqahlia Governorate	20700100
Directorate of Organization and Administration of Daqahlia	20700300
Directorate of ration and Internal trade- Daqahlia	20700400
Directorate of Manpower and Imigration -Daqahlia	20700500
Directorate of Agriculture - Daqahlia	20700600
Directorate of veterinary science - Daqahlia	20700700
Directorate of Roads and Transportation -Daqahlia	20700800
Directorate of Constructing and Housing - Daqahlia	20700900
Directorate of sanitary affairs -Daqahlia	20701000
Directorate of youth and sports - Daqahlia	20701100
Directorate of Education-Daqahlia	20701200
Directorate of Social affairs – Daqahlia	20701300
Central Department of Domitte Governorate	20800100
Directorate of Organization and Administration of Domitte	20800300
Directorate of ration and Internal trade- Domitte	20800400
Directorate of Manpower and Imigration -Domitte	20800500
Directorate of Agriculture - Domitte	20800600
Directorate of Veterinary science - Domitte	20800700
Directorate of Roads and Transportation -Domitte	20800800
Directorate of Construction and Housing - Domitte	20800900
Directorate of Sanitary Affairs - Domitte	20801000
Directorate of youth and sports - Domitte	20801100
Directorate of Education - Domitte	20801200
Directorate of Social affairs – Domitte	20801300
Central Department of Alexandria Governorate	20900100
Directorate of Organization and Administration of Alexandria	20900300
Directorate of ration and Internal trade- Alexandria	20900400
Directorate of Manpower and Imigration -Alexandria	20900500
Directorate of Agriculture - Alexandria	20900600

Directorate of Veterinary science - Alexandria	20900700
Directorate of Roads and Transportation -Alexandria	20900800
Directorate of Construction and Housing - Alexandria	20900900
Directorate of Sanitary Affairs - Alexandria	20901000
Directorate of youth and sports - Alexandria	20901100
Directorate of Education - Alexandria	20901200
Directorate of Social affairs – Alexandria	20901300
Central Department of Matrouh Governorate	21000100
Directorate of Organization and Administration of Matrouh	21000300
Directorate of ration and Internal trade- Matrouh	21000400
Directorate of Manpower and Imigration - Matrouh	21000500
Directorate of Agriculture - Matrouh	21000600
Directorate of Veterinary science - Matrouh	21000700
Directorate of Roads and Transportation - Matrouh	21000800
Directorate of Construction and Housing -Matrouh	21000900
Directorate of Sanitary Affairs - Matrouh	21001000
Directorate of youth and sports -Matrouh	21001100
Directorate of Education -Matrouh	21001200
Directorate of Social affairs- Matrouh	21001300
Central Department of Bahaira Governorate	21100100
Directorate of Organization and Administration of Bahaira	21100300
Directorate of ration and Internal trade- Bahaira	21100400
Directorate of Agriculture - Bahaira	21100500
Directorate of Veterinary science -Bahaira	21100600
Directorate of Roads and Transportation - Bahaira	21100700
Directorate of Construction and Housing - Bahaira	21100800
Directorate of Sanitary Affairs - Bahaira	21100900
Directorate of youth and sports - Bahaira	21101000
Directorate of Education - Bahaira	21101100
Directorate of Agriculture - Bahaira	21101200
Directorate of Social affairs – Bahaira	21101300
Central Department of Port-Said Governorate	21200100
Directorate of Organization and Administration of Port-Said	21200300
Directorate of ration and Internal trade- PortSaid	21200400
Directorate of Manpower and Imigration - Port-Said	21200500

Directorate of Agriculture - Port-Said	21200600
Directorate of Veterinary science - Port-Said	21200700
Directorate of Roads and Transportation - Port-Said	21200800
Directorate of Construction and Housing -Port-Said	21200900
Directorate of Sanitary Affairs - Port-Said	21201000
Directorate of youth and sports -Port-Said	21201100
Directorate of Education - Port-Said	21201200
Directorate of Social affairs – Port said	21201300
Central Department of Ismailia Governorate	21300100
Directorate of Organization and Administration of Ismailia	21300300
Directorate of ration and Internal trade- Ismailia	21300400
Directorate of Manpower and Imigration - Ismailia	21300500
Directorate of Agriculture - Ismailia	21300600
Directorate of Veterinary science -Ismailia	21300700
Directorate of Roads and Transportation - Ismailia	21300800
Directorate of Construction and Housing - Ismailia	21300900
Directorate of Sanitary Affairs - Ismailia	21301000
Directorate of youth and sports -Ismailia	21301100
Directorate of Education - Ismailia	21301200
Directorate of Social affairs – Ismailia	21301300
Central Department of suez Governorate	21400100
Directorate of Organization and Administration of suez	21400300
Directorate of ration and Internal trade- suez	21400400
Directorate of Manpower and Imigration - Suez	21400500
Directorate of Agriculture -Suez	21400600
Directorate of Veterinary science - Suez	21400700
Directorate of Roads and Transportation - Suez	21400800
Directorate of Construction and Housing - Suez	21400900
Directorate of Sanitary Affairs - Suez	21401000
Directorate of youth and sports - Suez	21401100
Directorate of Education - Suez	21401200
Directorate of Social affairs – Suez	21401300
Central Department of Red Sea Governorate	21500100
Directorate of Organization and Administration of Red Sea	21500300
Directorate of ration and Internal trade- Red Sea	21500400

Directorate of Manpower and Imigration - Red Sea	21500500
Directorate of Agriculture -Red Sea	21500600
Directorate of Veterinary science - Red Sea	21500700
Directorate of Roads and Transportation - Red Sea	21500900
Directorate of Construction and Housing - Red Sea	21501000
Directorate of Sanitary Affairs - Red Sea	21501100
Directorate of youth and sports - Red Sea	21501200
Directorate of Social affairs –Red Sea	21501300
Central Department of North Sinai Governorate	21600100
Directorate of Organization and Administration of North Sinai	21600300
Directorate of ration and Internal trade- North Sinai	21600400
Directorate of Manpower and Imigration - North Sinai	21600500
Directorate of Agriculture -North Sinai	21600600
Directorate of Veterinary science - North Sinai	21600700
Directorate of Roads and Transportation - North Sinai	21600800
Directorate of Construction and Housing - North Sinai	21600900
Directorate of Sanitary Affairs - North Sinai	21601000
Directorate of youth and sports - North Sinai	21601100
Directorate of Education - North Sinai	21601200
Directorate of Social affairs- North Sinai	21601300
Central Department of South Sinai Governorate	21700100
Directorate of Organization and Administration of South Sinai	21700300
Directorate of ration and Internal trade- South Sinai	21700400
Directorate of Manpower and Imigration - South Sinai	21700500
Directorate of Agriculture South Sinai	21700600
Directorate of Veterinary science - South Sinai	21700700
Directorate of Roads and Transportation - South Sinai	21700800
Directorate of Construction and Housing - South Sinai	21700900
Directorate of Sanitary Affairs - South Sinai	21701000
Directorate of youth and sports - South Sinai	21701100
Directorate of Education - South Sinai	21701200
Directorate of Social affairs – South Sinai	21701300
Central Department of sharqya Governorate	21800100
Directorate of Organization and Administration of sharqya	21800300
Directorate of ration and Internal trade- sharqya	21800400

Directorate of Manpower and Imigration -Sharqya	21800500
Directorate of Agriculture Sharqya	21800600
Directorate of Veterinary science -Sharqya	21800700
Directorate of Roads and Transportation -Sharqya	21800800
Directorate of Construction and Housing -Sharqya	21800900
Directorate of Sanitary Affairs -Sharqya	21801000
Directorate of youth and sports -Sharqya	21801100
Directorate of Education -Sharqya	21801200
Directorate of Social affairs-sharqya	21801300
Central Department of Fayoum Governorate	21900100
Directorate of Organization and Administration of Fayoum	21900300
Directorate of ration and Internal trade- Fayoum	21900400
Directorate of Manpower and Imigration -Fayoum	21900500
Directorate of Agriculture Fayoum	21900600
Directorate of Veterinary science -Fayoum	21900700
Directorate of Roads and Transportation -Fayoum	21900800
Directorate of Construction and Housing - Fayoum	21900900
Directorate of Sanitary Affairs -Fayoum	21901000
Directorate of youth and sports -Fayoum	21901100
Directorate of Education - Fayoum	21901200
Directorate of Social affairs-Fayoum	21901300
Central Department of Bani Swaif Governorate	22000100
Directorate of Organization and Administration of Bani Swaif	22000300
Directorate of ration and Internal trade- Bani Swaif	22000400
Directorate of Manpower and Imigration -Bani Swaif	22000500
Directorate of Agriculture -Bani Swaif	22000600
Directorate of Veterinary science -Bani Swaif	22000700
Directorate of Roads and Transportation - Bani Swaif	22000800
Directorate of Construction and Housing -Bani Swaif	22000900
Directorate of Sanitary Affairs -Bani Swaif	22001000
Directorate of youth and sports -Bani Swaif	22001100
Directorate of Education -Bani Swaif	22001200
Directorate of Social affairs-Bani Swaif	22001300
Central Department of Menya Governorate	22100100
Directorate of Organization and Administration of Menya	22100300

Directorate of ration and Internal trade- Menya	22100400
Directorate of Manpower and Imigration -Menya	22100500
Directorate of Agriculture -Menya	22100600
Directorate of Veterinary science -Menya	22100700
Directorate of Roads and Transportation - Menya	22100800
Directorate of Construction and Housing -Menya	22100900
Directorate of Sanitary Affairs -Menya	22101000
Directorate of youth and sports -Menya	22101100
Directorate of Education -Menya	22101200
Directorate of Social affairs-Menya	22101300
Central Department of Asuit Governorate	22200100
Directorate of Organization and Administration of Asuit	22200300
Directorate of ration and Internal trade- Asuit	22200400
Directorate of Manpower and Imigration -Asuit	22200500
Directorate of Agriculture -Asuit	22200600
Directorate of Veterinary science -Asuit	22200700
Directorate of Roads and Transportation - Asuit	22200800
Directorate of Construction and Housing -Asuit	22200900
Directorate of Sanitary Affairs -Asuit	22201000
Directorate of youth and sports -Asuit	22201100
Directorate of Education - Asuit	22201200
Directorate of Social affairs-Asuit	22201300
Central Department of New Valley Governorate	22300100
Directorate of Organization and Administration of New Valley	22300300
Directorate of ration and Internal trade- New Valley	22300400
Directorate of Manpower and Imigration - New Valley	22300500
Directorate of Agriculture -New Valley	22300600
Directorate of Veterinary science -New Valley	22300700
Directorate of Roads and Transportation - New Valley	22300800
Directorate of Construction and Housing -New Valley	22300900
Directorate of Sanitary Affairs -New Valley	22301000
Directorate of youth and sports - New Valley	22301100
Directorate of Education -New Valley	22301200
Directorate of Social affairs-New Valley	22301300
Central Department of sohag Governorate	22400100

Directorate of Organization and Administration of sohag	22400300
Directorate of ration and Internal trade- sohag	22400400
Directorate of Manpower and Imigration - Sohag	22400500
Directorate of Agriculture -Sohag	22400600
Directorate of Veterinary science -Sohag	22400700
Directorate of Roads and Transportation - Sohag	22400800
Directorate of Construction and Housing - Sohag	22400900
Directorate of Sanitary Affairs -Sohag	22401000
Directorate of youth and sports -Sohag	22401100
Directorate of Education -Sohag	22401200
Directorate of Social affairs- sohag	22401300
Central Department of Qena Governorate	22500100
Directorate of Organization and Administration of Qena	22500300
Directorate of ration and Internal trade- Qena	22500400
Directorate of Manpower and Imigration - Qena	22500500
Directorate of Agriculture -Qena	22500600
Directorate of Veterinary science -Qena	22500700
Directorate of Roads and Transportation - Qena	22500800
Directorate of Construction and Housing - Qena	22500900
Directorate of Sanitary Affairs -Qena	22501000
Directorate of youth and sports -Qena	22501100
Directorate of Education -Qena	22501200
Directorate of Social affairs- Qena	22501300
Central Department of Aswan Governorate	22600100
Directorate of Organization and Administration of Aswan	22600300
Directorate of ration and Internal trade- Aswan	22600400
Directorate of Manpower and Imigration - Aswan	22600500
Directorate of Agriculture -Aswan	22600600
Directorate of Veterinary science -Aswan	22600700
Directorate of Roads and Transportation - Aswan	22600800
Directorate of Construction and Housing - Aswan	22600900
Directorate of Sanitary Affairs - Aswan	22601000
Directorate of youth and sports - Aswan	22601100
Directorate of Education -Aswan	22601200
Directorate of Social affairs-Aswan	22601300

Central Department of Luxor Governorate	22700100
Directorate of Organization and Administration of Luxor	22700300
Directorate of ration and Internal trade- Luxor	22700400
Directorate of Manpower - Luxor	22700500
Directorate of Agriculture -Luxor	22700600
Directorate of Veterinary science -Luxor	22700700
Directorate of Roads and Transportation - Luxor	22700800
Directorate of Construction and Housing - Luxor	22700900
Directorate of Sanitary Affairs - Luxor	22701000
Directorate of youth and sports - Luxor	22701100
Directorate of Education - Luxor	22701200
Directorate of Social affairs- Luxor	22701300

Central administration entities

B.A Parliament	10100100
B.A Administrative control Authority	10100200
B.A Supreme Committee for elections	10100300
B.A Central Agency for Auditing	10100400
B.A Presidency of State	10200100
B.A National Specialized Councils	10200200
B.A The General Secretariat of the Council of National Defense	10200300
B.A General Secretariat of the Council of the Egyptian national security	10200400
B.A Presidency of Cabinet	10300100
B.A Central Agency of Administration and Organization	10300200
B.A The Egyptian Cabinet Information and Decision Support Centre (IDSC)	10300300
B.A The Ministry of Legal Affairs and the Parliament	10700399
B.A Authority of Integration with Sudan	10300400
B.A Office of State Minister for Al-Azhar Affairs	10300500
B.A Nuclear and radiological Regularity Authority	10300600
B.A Consultative council	10400100
B.A Supreme Council of Press	10400200
B.A National committee for human rights	10400300
B.A El-Azhar Al-sharif	10500100
B.A Nasr City for Scholarship Residency	10500200
B.A El-Hussein University Hospital	10500300
B.A Bab El-Sha3ria University Hospital	10500400
B.A El-Zaraa University Hospital	10500500
B.A El-Azhar University - Education	10500600
B.A New Domitte University Hospital	10500700
B.A Al-Azhar University Hospital - Nasr City	10500800
B.A Education Hospital for Faculty of Medicine Males - AlAzhar University – Asuit	10500900
B.A Central Department of Ministry of Finance	10600100
B.A Sector of Ministry office	10600200
B.A Public Treasury Authority	10600300
B.A Egyptian Tax Authority	10600400
B.A Real Estate Authority	10600500
B.A Customs Authority	10600600

B.A Sales Tax Authority	10600700
B.A Coinage Authority	10600800
B.A Senior Taxpayers Center	10600900
B.A Insurance Sector	10601000
B.A Public Debt Section	10601100
B.A General contingencies	10601200
B.A Lending and Contributions Section	10601300
B.A Net Pensions Burdens Section	10601400
B.A Section of Subsidy and decrease cost of living	10601500
B.A Central Department of Foreign Ministry	10700100
B.A Diplomatic Studies Institute	10700200
B.A Central Department of International corporation Ministry	10800100
B.A Office of State Minister for Administrative Development	10900100
B.A El-Sadat Academy For administrative Science	10900200
B.A Central Department of Ministry of Planning, monitoring and administrative reform	11000100
B.A The National Planning Institution	11000200
B.A Central agency for Public mobilization and statistics	11000300
B.A The Demographic Center	11000400
B.A State's Ministry for Scientific Research affairs office	11100100
B.A Tudor Belhares For Researches	11100200
B.A Ophthalmic Diseases Researches Institute	11100300
B.A National Center for Researches	11100400
B.A National Institute For Measurement and Standardization	11100500
B.A Petrol Researches Institution	11100600
B.A National Institute of Geophysical & Astronomy Researches	11100700
B.A National Institute of Oceanography & Fisheries	11100800
B.A Central Metallurgical Research and Development Institute	11100900
B.A Electronic Research Institute	11101000
B.A Supreme Council of Scientific Research Centers	11101100
B.A Academy of Scientific Research and Technology	11101200
B.A Central Department of Ministry of Local Development	11200100
B.A General Secretaries of Local Administration	11200200
B.A Organization of Hand Crafts Industries and Productive Corporation	11200300
B.A Authority of Building & development the Egyptian Village	11200400
B.A Central Department of Ministry of Defense and Military	11300100

Production	
A.U Central Department of Ministry of Military Production	11400100
B.A Training Sector	11400200
B.A Central Squares Sector	11400300
B.A Central Department of Interior Affairs	11500100
B.A Safety and police Department	11500200
B.A Prison Department	11500300
B.A Central Department of Ministry of justice	11600100
B.A Supreme Constitutional Court	11600200
B.A Judge and Public Prosecution	11600300
B.A Egyptian Dar El-Efta	11600400
B.A Council of State	11600500
B.A State's Lawsuits Authority	11600600
B.A The Administrative Prosecution Authority	11600700
B.A Central Department of Ministry of Manufacture	11700100
B.A Chemistry Department	11700200
B.A Industrial Control Department	11700300
B.A General Secretaries of Foreign Trade	11700400
B.A Foreign Trade and Commercial Agreements Sectors	11700500
B.A Trade and Industry Point	11700600
B.A Commercial Service Sector	11700700
B.A Productivity and vocational Training Department	11700800
B.A Administration of Commercial Register	11700900
B.A The domestic trade sector	11701000
B.A Administration of Assy and weight	11701100
B.A Ministry of Social solidarity- Section 1 " Social solidarity "	11800100
Ministry of supply and Internal Trade	11800200
B.A Anti-drug and Treatment addiction National Council	11800300
B.A Central Department of Ministry of Investment	11900100
B.A The Leadership Management Development Center	11900200
B.A Public Enterprise information Centre	11900300
B.A Central Department Labor Force and Immigration Ministry	12000100
B.A Immigration and Egyptian abroad Affairs Sector	12000200
B.A Mubarak National Project For Developing Postgraduate lands	12100100
B.A Desert Research Centre	12100200

B.A Central Department of Ministry of Water resources and irrigation	12200100
B.A Irrigation Department	12200200
B.A Mechanics and Electricity Department	12200300
B.A Central Department of Ministry of Petrol	12300100
B.A Central Department of Ministry of electricity	12400100
B.A Nuclear Researches Centre at Abo- Za3bal- El-Qalubia	12400200
B.A Nuclear energy Authority	12400300
B.A Central Department of Ministry of Transportation- Transportation Sector	12500100
B.A Central Department of Ministry of Transportation- Marine Sector	12500200
B.A Central Department of Civil Aviation Ministry	12600100
B.A Central Department of Ministry of Communication and Information	12700100
B.A Central Department of Ministry of tourism	12800100
B.A Office of Environment Affairs Minister	12900100
B.A Egyptian Environment Affairs Agency	12900200
B.A Central Department Ministry of Housing and Utilities	13000100
B.A New Urban communities Authority	13000200
B.A Central Authority of construction	13000300
B.A The Organization for the Execution of Potable Water and Wastewater Projects	13000400
B.A The Organization for the Execution of Joint Projects	13000500
B.A Central Department of Ministry of Housing and Population	13100100
B.A Psychotherapy Hospitals	13100200
B.A Nasr Institute Hospital	13100300
B.A El-Haram Hospital	13100400
B.A Sharm el-Shaikh International Hospital	13100500
B.A East City Hospital at Alexandria	13100600
B.A Oncology Centre in governorates	13100700
B.A Mansoura International Hospital	13100800
B.A El-Salam Specialized Hospital at El-Salam City	13100900
B.A Luxor International Hospital	13101000
B.A One Day surgeries Hospitals in governorates	13101100
B.A Specialized Centre for Air Ambulance	13101200
B.A Dar El Shefa' Hospital	13101300
B.A Red Crescent Hospital	13101400

B.A Al Mowasah Hospital in Alexandria	13101500
B.A Centers of Blood Banks' Services	13101600
B.A National Center for Ophthalmology in Rod El Farag	13101700
B.A El- Agouza hospital	13101800
B.A Abu Simbel Hospital in Aswan	13101900
B.A Pediatrics Specialized Hospital In Banha	13102000
B.A Chest & Allergy Center in Embaba	13102100
B.A Cardio centre in Great El-Mahala	13102200
B.A Medical specialized Centre for Ophthalmology- El-Azhar	13102300
B.A Qbari Hospital in Alexandria	13102400
B.A Hoda Talat Harb specialized Centre in Helwan	13102500
B.A Cardio & Hepatic Researches Centre in Kafr El- shaikh, Qena, sohag, Domitte	13102600
B.A Ophthalmology Centre- Kafr El-Shaikh	13102700
B.A Kafr El-Dawar specialized Hospital	13102800
B.A El-shaikh Zayed specialized Hospital	13102900
B.A El-Ahrar Hospital- El-Zagazig	13103000
B.A Ras El-Hekma Hospital in Marsa Motroh	13103100
B.A Suzan Mubarak regional centre for Health and Developing Woman	13103200
B.A National Bank of Egypt Hospital	13103300
B.A Zaitoon Specialized Hospital	13103400
B.A Ministry of culture	13200100
B.A Central Department of Higher Council for Culture	13200200
B.A Technical Secretariats for Higher Council of Culture	13200300
B.A National Centre for Child Culture	13200400
B.A Presidency of Culture Production Affairs Sector	13200500
B.A Egyptian Theater House	13200600
B.A Artistic House for Folklore Arts	13200700
B.A Egyptian Film Centre	13200800
B.A National Centre For Theater	13200900
B.A Sector of Fine Arts	13201000
B.A Central Department of Ministry of Media	13300100
B.A Central Department of Ministry of Endowments and Regional Directorates	13400100
B.A Administration for the Propagation of Religion	13400200
B.A Supreme Council of Islamic Affairs	13400300

B.A Central Department of Ministry of Education	13500100
B.A Central Department of Ministry of high Education	13600100
B.A Supreme Council of Universities	13600200
B.A Arabic Academy	13600300
B.A Parliament affairs	13700100
B.A Consultative council affairs	13700200
B.A legal affairs and Parliamentary councils	13700300
B.A Popular Development Agency	13800100
B.A Corporate' Department	13800200
B.A Energy Planning System	13800300
B.A Ministry of Youth	13800400
B.A Ministry of State for Family and Population	13900100
B.A The National Authority for Drinking Water and Sanitation	14000100
B.A Ministry of State for Youth Affairs	14100100
B.A Central Department for Ministry of youth and Sports	14200100
B.A Ministry of Antiquities office	14300100
B.A The Ministry Of State for the Development Of Urban and Slums	14400100
B.A Ministry of Technical Education and Vocational Training	14500100
B.A Central Department of Ministry of Public Enterprises	14700100

Fourth Chapter

Economic classification of the state's general budget

The economic classification of the state's general budget means classifying of government expenses and resources according to the type of expenditure or revenue and their objective, namely the division of public expenditure according to the objective of this expenditure (pay wages, purchase items, pay off loans, ..., etc.), and the division of public resources, according to sources (taxes, grants, other revenues, etc.). According to the economic classification, each chapter of the main chapters consists (in both sides of the uses and resources) of different groups, and each group include a number of items, which falls under each of several kinds. The goal of this detail is tracking government spending to the lowest possible levels in order to activate the supervisory role of the government spending.

First : Total Budget:

The uses side include eight chapters, which in turn represent different areas of spending, while the resources side includes five main chapters as illustrated in the following table: -

Resources	Uses
(1)Tax	(1) Wages and compensation of employees
(2)Grants	(2) purchase of goods and services
(3)Other revenue	(3) Interest
	(4) Subsidies, grants and social benefits
	(5) Other expenses
Revenues(3) = (1) + (2)	Expenditures =(1) + +(4)+(5) + (6) (2) +(3)
(4) Borrowing proceeds and financial assets sales	(6) Purchase on no-financial assets (investments)
(5) Borrowing and issuance of financial securities rather than shares.	(7) Acquisition of domestic and foreign assets
	(8) Domestic and foreign loans repayment
Resources = revenues +(4)+(5)	Uses = expenditures +(7)+(8)

The total six chapters on the side uses known by the term "public expenditure", and given that spending on these chapters is primarily associated with the activity carried out by the state. If you add Chapters 'seven' and "eight" to the first six chapters became our side "uses" is complete. It also called the first three chapters on the side of the resources known by the term "public revenue", so to refer to the sources of the funds obtained by the state, which are related to the government activity, and if Chapters "four" and "five" was added to the first three chapters, the resources of the state become complete.

In order to easily deal with the economic classification, and automating the preparation and implementation of the state budget processes, it has been coding all of the public uses and resources, according to the economic classification, where given to each chapter and underneath of the sub-groups, and the terms and types of specific code. This coding of the main chapters on both sides of resources and uses are shown in the following table:-

Resources	
<u>Description</u>	<u>code</u>
resources	1
revenues	11
First chapter "tax"	111
Second chapter " Grants"	112
Third chapter " Other revenues"	113
Fourth chapter " Borrowing proceeds and financial assets sales"	114
Fifth chapter " Borrowing and issuance of financial securities rather than shares	115

= :Group, * : Item , x : Kind

Second : Analysis for major revenues' chapters in the state's general budget according to the economic classification

The government revenues divided economically into five main chapter"

- First chapter "tax"
- Second chapter " Grants"
- Third chapter " Other revenues"
- Fourth chapter " Borrowing proceeds and financial assets sales"
- Fifth chapter " Borrowing and issuance of financial securities rather than shares

The first three chapters known as "general revenue" that distinguish it from the total resources, which includes all five chapters. Public revenues are revenues realized from the operations and performance of direct and indirect activity through the units and entities involved in the state's budget, and mainly include tax revenues of all kinds different from taxes on income and sales taxes and customs tax, also includes grants received from internal and external, as well as other revenues from surplus revenues, profits and services performed.

Chapter one : Taxes:

The importance of the chapter and its contents

This chapter includes various taxes and fees collected by the state, both from individuals or corporate profits, or on the property of the land and buildings and cars, or on goods and services and international trade. It should be noted that the estimates of this chapter, especially the first group, "taxes on income and profits and Capital gains," relies heavily on the macro-economic indicators such as GDP and rates of consumption and investment, and the circumstances of the global economic conditions affecting the global price of oil and the volume of international trade and transit through the Suez Canal, due to the effects of these conditions on the tax revenue from these sources, in addition to other taxes.

Also, it is important to note the important role played by the "tax on international trade", as it should not stand on all of these taxes on the state's resources or the budget deficit and the financial impact, but consideration should be given to those tax as one of the most important instruments of fiscal policy, which used in the management of the national economy as an important tool contributing to increase the production and support national industries and achieve competitive protection fair, also considered the customs tax is one of the

main tools to expand the horizons of investment and create new jobs and promote exports as well as to be used to reduce the cost of domestic production, in an attempt to control the market and reduce inflationary pressures taking place in some important sectors and commodities.

Taxes are divided into:-

1. General tax include: Petroleum Authority and a foreign partner, the Suez Canal, the Central Bank and other banks, tax returns bills and bonds, taxes on local salaries, stamp taxes, commercial and industrial activity taxes, taxes on non-commercial professions, capital gains taxes, etc.

2. Sales Tax and imposed on domestic goods, imported goods, services provided to hotels and tourist restaurants, operating services to other, international telecommunications services, taxes on goods, etc.

3. Customs taxes imposed on imports, petroleum products, smoke, and fines and seizures revenues and others.

Main Groups. Items, types of the first chapter : Taxes

First Chapter "Taxes"		
Remarks	Description	code
	=Tax on income, profits and capital gains	11110000
	*Tax on income generated from employment	11110100
	xTax on domestic salaries	11110101
	xTax on salaries of workers abroad	11110102
	xStamp duty on salaries	11110103
	xDevelopment fees on salaries and the equivalent	11110104
	*Income tax on activity other than Employment	11110200
	xTax on non-commercial professionals income	11110201
	xDevelopment fees on non-commercial professional income	11110202
	xTaxes on industrial & commercial profits payable by Individuals	11110203
	xDevelopment fees on net industrial & commercial profits payable by individuals	11110204
	xShare of governorates in taxes on industrial & commercial profits	11110205
	xTax on interest income from Bonds (movable capitals)	11110206
	xGeneral tax on income	11110207

	xDevelopment fees on the amounts granted to managing directors and board directors which included in movable capital revenues	11110208
	xOther	11110209
	xCapital gains tax	11110300
	*Real estate tax	11110301
	xOther	11110302
	xTaxes on corporate profits	11110400
	xEGPC & foreign partner	11110401
	xSCA	11110402
	xCBE	11110403
	xOther	11110404
	xDevelopment Fees on net profits stipulated in Law No. 157/1981 Article No. 111	11110405
	xShare of governorates in Suez canal tax	11110406
	xShare of governorates in corporate tax	11110407
	xShare of governorates in the mutual fund	11110408
	xmiscellaneous	11110500
	xother (active proceeds)	11110501
	xTaxes on property	11120000
	xRecurrent Taxes on property	11120100
	xLand tax	11120101
	xBuildings tax	11120102
	xRecurrent taxes on net wealth	11120103
	xEstate, inheritance and gift tax	11120104

	xOther	11120105
	xTaxes on financial and capital transactions	11120200
	xProperty transferring fees	11120201
	xTaxes on revenues of t-bills and t-bonds	11120202
	xTaxes and fees on cars	11120300
	xDevelopment fees on cars and driving license	11120301
	xDevelopment fees on new cars produced locally and all imported cars	11120302
	xLocal taxes and fees on cars	11120303
	xTaxes on private cars (social solidarity)	11120304
	=Taxes on goods and services	11130000
	*Sales tax goods	11130100
	xLocal commodities	11130101
	xImported goods	11130102
	*Sales tax services	11130200
	xHotel and restaurant services for tourists	11130201
	xOperating services for others	11130202
	xInternational& local communication services	11130203
	xOther	11130204
It worth noting the imposed tax on domestic commodities is an in-kind tax not valued as tobacco or cigarette, as its is a certain cut tax on cigarette not a percentage.	*Excises on domestic items (Table 1 Goods)	11130300

	xTea	11130301
	xSugar	11130302
	xFizz water	11130303
	xBeer	11130304
	xTobacco & cigarettes	11130305
	xPetroleum products	11130306
	xAlcohol	11130307
	xMedicine	11130308
	xEdible vegetable oil	11130309
	xFats & oil	11130310
	xCement	11130311
	*Excises on imported Goods (Table 1 Goods)	11130400
	xTea	11130401
	xSugar	11130402
	xFizz water	11130403
	xBeer	11130404
	xTobacco & cigarettes	11130405
	xPetroleum products	11130406
	xAlcohol	11130407
	xMedicine	11130408
	xEdible vegetable oil	11130409
	xFats & oil	11130410
	xCement	11130411
	*Taxes on Specific Services	11130500
	xTax on tickets for traveling abroad (social solidarity)	11130501
	xDevelopment Fees on traveling tickets issued in Egypt in local currency	11130502
	xEntertainment tax	11130503
	xRoyalties on gambling	11130504
	xRevenues from penalties of Income Tax Law	11130505

	xFees for Tax delays	11130506
	xOther	11130507
	*stamp tax (exclude stamp tax on salaries)	11130600
	xStamp on stamped figures and tax stamps	11130601
	xStamp on insurance	11130602
	xStamp on bettering and lottery	11130603
	xStamp on stock-exchange	11130604
	xStamp on water, electricity, gas, telephone Subscription contracts	11130605
	xStamp on gas, electricity and but gas Consumption	11130606
	xStamp on advertisements	11130607
	xStamp on Ministry of Justice Documents	11130608
	xStamp on and Permits and Administrative Licenses	11130609
	xStamp on ration cards	11130610
	xStamp on certifications and declarations	11130611
	xStamp on contracts and the Equivalent	11130612
	xStamp on personal identification documents	11130613
	xStamp on trade navigation documents	11130614
	xStamp on companies minutes	11130615
	xStamp on commercial papers	11130616
	xStamp on receipts, quitclaim and invoices	11130617

	xStamp on banking edits and the equivalent	11130618
	xStamp on transportation services	11130619
	xStamp on establishing companies	11130620
	xStamp on weight reports and certificates	11130621
	xStamp on scales and calculators	11130622
	xMiscellaneous stamp	11130623
Fees imposed by law 147/1984	xDevelopment fees (except revenues exceeding L.E 18000, Taxes on cars)	11130700
	*Development fees on passports	11130701
	xDevelopment fees on foreigners residents and related Issues	11130702
	xDevelopment fees on requesting Egyptian nationality	11130703
	xDevelopment fees on leaving the country	11130704
	xDevelopment fees on weapon licenses	11130705
	xDevelopment fees on documents and the other tax base that subject to specified stamp tax	11130706
	xDevelopment fees on obtaining documents' copy from Real-Estate Authority	11130707
	xDevelopment fees on Military Service exemption certificates	11130708

	xDevelopment fees on free zones purchases	11130709
	xDevelopment fees on parties and the entertaining services that provides in hotels and touristy public shops	11130710
	xDevelopment fees on Beaches and Cabins, stalls in summer and winter resorts whatever its type	11130711
	xDevelopment fees on other revenues	11130712
	xDevelopment fees on quarries	11130713
	*Taxes on use of goods and on permission to use goods or perform activities	11130800
	xRoyalties on Suez canal	11130801
	xRoyalties for using part of the Nile pass	11130802
	xFees on work permits for foreigners	11130803
	xLocal fees	11130804
	xYield of the administrative expenses for the importation transactions	11130805
	xCrossing fees	11130806
	xFees on ports	11130807
	xFees on consular procedures	11130808
	xCotton ginning fees	11130809
	xFees on passports	11130810
	xFees on work permits	11130811
	xFees on personal identification	11130812

	=Taxes on international trade and transactions	11140000
	*Customs and other import duties	11140100
	xValue Customs duties	11140101
	xCustoms taxes on imported cigarettes and tobacco	11140102
	xOther Taxes on international trade and transactions	11140200
	xProfits of export or import monopolies	11140201
	xShare of governorates in taxes on exports & imports	11140202
	xcustoms taxes for subsidizing the navigation Transportation	11140204
	xPenalties Revenues	11140205
	xForfeits Revenues	11140206
	xOther	11140207
	=Other taxes	11150000
	*Paid solely by business	11150100
	xTax on movable capital revenues from C.B.E	11150101
	xTax on movable capital revenues other entities	11150102
	xShare of governorates in tax on movable capital revenues	11150103
	xTax on revenues of T - bills	11150104

Second Chapter : Grants

The importance of the chapter in the budget and its components

This chapter includes the total grants received by the government entities either foreign governments or international organization , part of this grants allocated against current expenses or against investment expenses.

Groups. Items, types of the second chapter : grants

Second Chapter "Grants"		
Remarks	Description	code
	=Grants from foreign governments	11210000
	*Current	11210100
	xOther	11210101
	xCapital	11210200
	xFor financing investments	11210201
	xOther	11210202
	=Grants from international organizations	11220000
	*Current	11220100
	xOther	11220101
	xCapital	11220200
	xFor financing investments	11220201
	xOther	11220202
	=Grants from other general government units	11230000
	*Current	11230100
	*Capital	11230200
	xFor financing investments	11230201
	xOther	11230202

Third Chapter : Other tax

The importance of the chapter in the budget and its components

General expenses required general revenue to cover in order to enable the state to do its job in meeting public needs, and the state is working on providing required general revenue to cover its public expenditures by following certain financial policy that takes into account the reality of the economic, social and political conditions that dominated at the time of the of its development stages. And thus public revenues become a the state's way to play its role in the intervention to achieve the overall satisfaction.

Revenue is divided into two types

Optional revenue : Paid by individuals without forcing from the state as state's revenues from private property , including the sales tax, a tax borne by each of the consumed goods or services imposed on them, as the general taxes and payroll tax and equivalents and tax on free lances and taxes on the profits of the General Authority for Petroleum and taxes on in-kind stamp, tax on bonds and treasury bills.

Compulsory Revenue It is the most important kind such as fees and taxes and compulsory loans as well as revenues received by the state free of charge for its part, such as received subsidies and grants.

And described the divisions of general revenues either "economic "or sovereign."

Economic revenue

The increase and diversity in public spending was the main factors that led to the increase and diversity of public revenues and evolution of its size and type through First : State Property Revenues , Second: General value.

▪ **State Property Revenues**

This include all the property of the state, whatever its nature, real estate or movable. whatever the state ownership either public or private, and it is divided into two parts: public or private property .

1- **Public property** : means what the state-owned and prepared for public use, and to serve the public facilities such as roads, airports, ports and buildings of ministries and public interests, museums, parks, playgrounds, rivers, and is characterized by several advantages such as the General ownership subject to the provisions of the administrative law. And therefore may not be sold or disposed of as it is dedicated to the public interest, and may not be owned by the statute of passing years, and the purpose of it is to provide public services and do not get money for the public treasury, does not preclude the possibility of achieving some revenue from public property, as if imposed some fees to enter the public or entering the airport or general gardens or public museums. and that this offset is not mean mostly only regulate the use of these utilities. as well as its small size in most cases, it may be a cause in exceptional cases is the desire to cover the expenses of the establishment of these utilities, however, the general rule remain is to use of public ownership in-free.

- **Special Property** It means the money that state-owned as special property, which is subject generally to the rules of private law, it can be disposed of, sold or otherwise, as individuals may be owned by obsolescence . the private property unlike general property may generate revenues to the public treasury, which is the only topic the financial scientists discussed when describing State's revenue from its private property as a source of public revenue, which take one of three forms: real estate, industrial, commercial and financial .

Real estate : It includes state property from agricultural lands, forests, mines and quarries and residential buildings, and it was agricultural activity on the exploitation of agricultural lands of the most important private property types and the generated revenues from this kind comes from price for the sale of agricultural products and the rent paid by the renters. In general, the revenue resulting from agricultural land is not heavy . As for mines and quarries is related to natural resources, which can be extracted from mines and quarries located in the state. The different countries among them for the exploitation of these resources depending on the different prevailing ideology. Sometimes, the state reserves the direct exploitation of mineral wealth because of their vital role in various aspects of industrial activity and sometimes the state leave it to individuals as believing in the advantage of economic exploitation of the individual than the government, especially in such a field which requires the use of the latest technical production methods and preferably more often retain ownership of mines and quarries, leaving using these mines to individuals with oversight of this exploitation in order to protect the mineral wealth of early depletion. this supervision takes the form of the State's participation with individuals in exploitation of mines and quarries. Also the state relies on owning residential buildings to achieve part of its general revenues There is no doubt that the direct intervention of the state to work on providing housing services has contributed in solving the housing crisis remote from the tendency to concentration in cities and industrial centers on one hand and to increase the number of citizens on the other hand.

- **Industrial and commercial** this type comprises of various industrial and commercial projects carried out by the state like that of individuals, and generate the majority of these projects, public financial revenues are considered a source of public revenue. This is because the breadth of state intervention compared to the advantages of individual exploitation with the imposition of taxes on profits and the advantages of government exploitation and get all the profits, taking into account other circumstances. The establishment of

the state industrial and commercial projects may be in order to achieve financial purposes, as to get revenue to the public treasury, or may target to achieve a social purpose and provide general services to citizens, as health and education services, especially for certain categories in addition to the supply of water and electricity service. Finally, the State may target some industrial projects to achieve the objectives related to national security as serving the war effort and guarantee the production of certain types of weapons and military equipment.

The success of public projects is not measured by the achievement of profit, because the goal of these projects is the establishment of production and the provision of certain goods and services, regardless of the exploitation of these projects in terms of profit and loss account.

Financial :-It is the latest revealed kind, and it means to the state's portfolio of securities such as owned stocks and bonds that got from its profits and benefits represent financial revenue falls within the state's property' income. Recently, the importance of this source has been increased as well as the development of its own content, that is no longer a minor on the revenues generated by the state's right to issue money, but became mainly includes shares that represent the contribution of the state in the multi-economy projects (which combines public ownership and private property), as the state-controlled to some public welfare projects so that they can be directed to achieve the public good. the state itself may driven to practice such financial activity to achieve a political goal or economic interest that would reassure individuals to buy stocks and bonds for projects involving as resulting the success of economic development, the movement of which the country needs, this as well as the benefits of loans granted by state and local public entities and institutions and public projects.

Public Value

This term is called on the price of produced goods and services and sold by public and industrial and commercial projects, and thus the general value represents a result of industrial or commercial activity of the state, as one of the means to achieve revenue as the amount of profits from the practice of selling goods and services for individuals, both in the full light of competition laws or under the monopoly by the state for certain types of goods in purpose of independence in determining the price so that they can get the most amount of revenue to the public treasury.

Second : Sovereign revenues

Are those revenues received by state of individuals by force, include taxes, fees and royalty fines, compensation and compulsory loan, the most important are duties and taxes.

Fees : fees are considered from general revenues, which enters the public treasury in almost periodic and regular manner, which the proceeds is used to finance the financial activity and achieving public benefits and the state get its revenues from fees as against the services performed by the public utilities for individuals through public activity which create a public utility was originally established for . and fees knows as amount of money paid by the individual to the state in exchange for benefiting performed certain service and consequently have a special benefit beside the public benefit.

Taxes: is a duty of the individual cash paid to the State , first to one of the local public entities permanently in affording the costs and public burdens without the benefit of a special return against the payment of the tax.

The difference between tax and fee

- Without paying the tax in exchange for certain special service, while fee pay in exchange for an individual for a particular service.
- Impose a tax to achieve various economic and social goals along with financial purpose. The basic goal for fees is generating financial revenues to the public treasury.
- Imposing a tax and determining its price, by a special law but imposing fees is set by law and leaves the executive authority to determine its price.
- Tax imposed on the basis of the financial power of the individual and the extent of its ability to withstand public burdens, while imposing fees on the basis of cover the expense of private utility that provides special benefit to the fees payer.
- Tax has Growing importance as a supplier of public revenues and diminishing the importance of fees as a financial revenue.

Main Groups. Items, types of the third chapter : "Other revenues"

Third chapter " Other revenues"		
Remarks	Description	code
	=Property income	11310000
	*Interests	11310100
	xOn Bonds	11310101
	xOn Lending	11310102
	xOn- lending (included interests of foreign loans re-lent by the treasury)	11310103
	xOn Credit interest	11310104
	xOther	11310105
	*Dividends	11310200
	xPrivate sector companies	11310201
	xEconomic authorities	11310202
	xC.B.E.	11310203
	xPublic sector companies	11310204
	xPublic enterprise sector companies	11310205
	xEGPC	11310206
	xSCA	11310207
	xProfits of securities	11310208
	*Rent	11310300
	xRoyalties on petroleum	11310301
	xRent of Governmental land	11310302
	xRevenue from mines	11310303
	xRent of public utility administrated by governorates	11310304
	xTourist regions revenues	11310305
	xOther from EGPC	11310306
	xGold royalty	11310307
	*Other Property income	11310400

	xThe Third Mobile License	11310401
	xThe Third Generation of Mobile	11310402
	xCement & steal license	11310403
	xOffset of line telephone license	11310404
	xOffset of right of exploration of oil fields	11310405
	=Sales of goods and services	11320000
	*Administrative fees	11320100
	xLegal Fees and Penalties (Justice services Except transferring fees)	11320101
	xFees for registering, observation and control	11320102
	xCustoms Services	11320103
	xAgricultural services	11320104
	xEducational services	11320105
	xHealth services	11320106
	xCultural services	11320107
	xHousing and construction services	11320108
	xSocial services	11320109
	xSupply services	11320110
	xWork power services	11320111
	xRoad & transportation services	11320112
	xYouth & sports services	11320113
	xVeterinary services	11320114
	xOrganization and management services	11320115
	xRegional planning services	11320116

	xTourism services	11320117
	xReal estate taxes services	11320118
	xSales of goods	11320119
	xRevenues from productive projects	11320120
	xRent of public utility	11320121
	xRent of government building	11320122
	xFee for management and supervision of companies	11320123
	xProfits from commemorative coins issuance	11320124
	xCurrent revenues from special accounts and funds	11320125
	xFees on performed Services	11320126
	xFees on Services Rendered to other Authorities	11320127
	xrevenues of training programs	11320128
	xcommissions	11320129
	xOther	11320130
	xMOF10% from total special accounts and funds	11320131
	*revenue of sold Goods	11320200
	xSale of inventories	11320201
	xReceipts from Gas Price differences	11320202
	xCompensations and penalties	11330000
	xFines, penalties, and forfeits	11330100
	xRevenue from seized cash	11330101

	xYield of the collected - back money	11330102
	xCompensations received from importation violation	11330103
	xCompensations received from Harmful Practices in International Trade	11330104
	xYield of Penalties & Fines Fund	11330105
	xpenalties receipt	11330106
	xOther	11330107
	=Voluntary transfers other than grants	11340000
	*Current	11340100
	xSurpluses of the general committee for charity	11340101
	xOther	11340102
	*Capital	11340200
	xDomestic aid and donations for financing investments	11340201
	xForeign aid and donations for financing investments	11340202
	xOther	11340203
	=Miscellaneous and unidentified revenue	11350000
	*Current	11350100
	xUncollected dues	11350101
	xPrevious year's revenues	11350102
	xFees on Utilizing Government Buses	11350103
	xMarkets revenue	11350104
	xRevenue of Building's Penalties	11350105
	xOther	11350106

	*Capital	11350200
	xDecrease In advance payments to finance investments	11350201
	xOther capital revenues to finance investments	11350202
	xProceeds of sale of produced assets(Lands)	11350203
	xProceeds of sale of produced assets(cars, dwellings and other)	11350204
	xOther capital revenues	11350205

Fourth chapter : Receipts of lending and sales of financial assets

The importance of the chapter in the budget and its components

This chapter includes what the states receive from its acquisition of assets from pre- granted loans from treasury and its acquisition from dealing some financial assets to offer shares of property rights for sale.

Groups. Items and types of fourth chapter " Receipts of lending and sales of financial assets

Forth Chapter Receipts of lending and sales of financial assets		
Remarks	Description	code
	=Receipts of lending and sales of domestic financial assets	12410000
	*Sales of securities other than shares	12410100
	xBonds	12410101
	xBills	12410102
	xOther	12410103
	*Repayment to government of loans	12410200
	xN.I.B	12410201
	xEconomic authorities	12410202
	xHolding companies	12410203
	xPublic enterprise sector companies	12410204
	xPublic sector companies	12410205
	xFrom the budgets (Included installments of Foreign loans re-lent by the treasury)	12410206

	xFrom other entities	12410207
	*Sales of shares and other equity excluding privatization receipts	12410300
	xFrom N.I.B	12410301
	xFrom economic authorities	12410302
	xFrom holding companies	12410303
	xFrom Public enterprise sector companies	12410304
	xFrom public sector companies	12410305
	xFrom Other entities	12410306
	*Privatization	12410400
This item includes all privatization proceed which presented to the general treasury against treasury contribution in re-structure fund	xPrivatization receipts	12410401
	=Foreign receipts	12420000
	*Sales of securities other than shares	12420100
	*Repayment to government of loans	12420200
	xFrom Other Entities	12420201
	*Sales of shares and other equity	12420300
	xFrom Other Entities	12420301
	=Borrowing Proceeds and Financial Assets Sales from special accounts and funds	12430000

Fifth chapter : Borrowing and issuance of financial assets rather than shares.

The importance of the chapter in the budget and its components

This chapter represented in the value of overall borrowing that the budget needed to face each of :

- Cover the overall deficit in the state's general budget.
- Domestic and Foreign loans installments repayment (Eight chapter in uses)

Hence, part of the value of this chapter directed to local and foreign loan repayments, which appears in chapter eight in side of uses, and the other part contributes to finance the total deficit in the state's budget (along with privatization proceeds). Thus, the increase in the value of this chapter "borrowing" is not necessarily a reason to be concerned, as long as that part of will be directed to repay local loans and foreign installments during the fiscal year, according to the dates of maturity, in other words, the increase in funding offset by the depreciation of the side of the public debt of the state and detracting from its obligations as a result of the payment of these installments , so the real impact on the debt is what is called (net borrowing), a difference between the borrowing and repayment of loans. (i.e. that part of the borrowing, which is not directed to repay the loans, is to meet the overall budget deficit).

**Main Groups. Items and types of fifth chapter
"Borrowing& issuance of securities other than shares".**

Fifth chapter Borrowing & issuance of securities other than shares		
Remarks	Description	code
	=Domestic borrowing & issuance of securities other than shares	13510000
	*Issuance of securities other than shares	13510100
The bonds differ from bills, that are long-term financial securities and therefore the benefit from the generated finance is longer	xT.Bonds	13510101
Short-term financial securities which the government used to finance the short term financing needs during implementing budget, these bonds would be in favor of the banking sector or individuals.	xT.Bills	13510102
	xOther	13510103
	*Borrowing	13510200
	xForeign borrowing re-lent by the treasury	13510203

	xBorrowing to finance investment	13510204
	xBorrowing From other sources	13510205
	=Foreign borrowing & issuance of securities other than shares	13520000
	*Issuance of securities other than shares	13520100
	xT.Bonds	13520101
	xT.Bills	13520102
	xOther	13520103
	*Borrowing	13520200
	xFor financing investments	13520201
	xFor financing capital liabilities	13520202
	=Borrowing from special accounts and funds	13530000
	*Borrowing from special accounts and funds	13530100

**Codes of Uses' chapters according to economic
classification of State's General budget**

Uses	
<u>Description</u>	<u>Code</u>
Uses	2
Expenditures	21
First chapter "wages and compensation of employees"	211
Second chapter " Purchase of goods and services"	212
Third chapter " interest"	213
Fourth chapter " subsidies, grants and social benefits"	214
Fifth chapter "other expenditures"	215
Sixth chapter "purchase of non-financial assets – investment"	216
Seventh chapter " Acquisition of domestic and foreign assets"	227
Eighth chapter " Domestic and foreign loans repayment"	238

Notes from the previous coding system that each chapter of the budget takes three main numbers, starting from left to right, the first number refers to whether the chapter is located in terms of resources (where takes no. 1) or on the side of uses (where he takes no. 2). The second digit in the code section refers to whether the chapter in question regard to revenue or expense side (where takes the no. 1) or next to regard the acquisition or sale of financial assets (which takes figure 2) or beside regards borrowing or repayment of loans (which takes figure 3). Finally, the third digit in the chapter code reflects the order of the chapter itself, which takes no. 1 if the chapter meaning is the first chapter, and no. 2, if the chapter the second, and no. 3 in the case of chapter three, and so on. The that follow the first three digits in the code refers to the order of groups inside the chapter, then arrange the items within the group, then arrange the components of the item types.

Guidance to read economic classification of the state's budget codes (from left to right)

For example

- Code (2111) : refers to first group in the first chapter in expenditures - uses .
- Code (211101) : refers to first item in the first group in expenditures - uses .
- Code (21110103) : refers to third item in the first item in the first group in the first chapter in resources – revenues

Fourth: Analysis for major uses chapters in state's general budget according to economic classification

The government spending in the financial amounts afforded by the public treasury for the sake of the government's performance of its responsibilities, and achieve national objectives towards society in all fields, whether social, economic or security, in other words, government spending in reality is that the transactions carried out by the government, either through government units dealings with each other, or between government units and the other parties in order to provide goods and services on one hand, and revenue redistribution through transfers in both current and capital on the other hand.

would provide below a simplified analysis of the uses of the chapters in the state budget, according to the economic classification, as to explain all the chapter and the most important groups contained therein and its terms, with reference to the most important kinds listed under each item.

First chapter : Wages and compensation of employees

The importance of the chapter in the budget and its components

The first chapter on the side of uses in the state's budget is represented in the "wages and compensation of employees. The state has staff working in the ministries and departments of the respective and pay them monthly salaries and compensation in the event of illness or disability, which is one of the aspects of the important public budget, and is determined by the law bases on the number of existing staff has a total salary and expected compensation during the full financial year. This amount increases each year with the increase in the number of employees and annual salary increases. Thus, all what government employees received from basic salaries, allowances, bonuses, subsidies, social and special allowances, bonuses, and other are calculated in the state's budget within the wages chapter. and not necessarily that these wages are in the form of money may be in the form of goods or in-kind services, such as food and clothing, which granted to some state employees, medical treatment, social services and services sports, all are part of the chapter of wages paid by the state to its employees.

We note that previous wages earned by the employee on a monthly basis while the employee in the service, but as we know, the government employee also gets service rewards and pension after the end of his service. These funds are not paid directly by the state's general budget, but social insurance fund. In order to receive this pension or end of service rewards the employee must be contributed in these private funds instead.

According to the Insurance law the government should contribute, as the employer, with the employee to pay part of this subscription and therefore notes that there is a part deducted every month from the salary of each employee forwarded to the Fund, while the government pays the remaining part of the subscription to the fund. This part that The government pays for each employee to the fund is part of the wages and compensation (under the "social insurance" in the second group in the first chapter, "wages and compensation of employees").

Hence, this chapter represents the cost of wages paid and the compensation of different kinds, whether in cash (bonuses - Allowances - Extraordinary efforts - ... Bonuses, etc.) or in-kind (food - Clothes - Treatment) that are offered to employees in the government system of the state, and not included in this chapter of wages that you may include in chapter six "purchase of non-financial assets" that arise either due to the need for non-existent expertise or the need for more effort for a specific not long period, as these appointments become unnecessary on an ongoing basis. In this case the value of these wages added to the cost of the chapter six and should not be included in the first chapter (which those who are considered recruited or contractors, but are seen as wages against specific tasks) and therefore are included within the cost investment .

It is worth noting, that the estimates of this chapter are mainly established in the light of a series of indicators governed by laws and decisions associated with employees in the administrative system and local administration and service authorities entities, from which:

- The number of employees from occupants jobs .
- Law No. 61 of 1963 regulations of public entities and its establishment of rules and system if its employees. Included in its previous article on that the board is the supreme authority dominant on the conduct of its affairs.

Article "13" of the same law that "applies to employees of public entities the provisions of the laws relating to public functions not provided for it a special provision in the resolution of the establishment of the authority or the regulations set by the board of directors."

Leadership law no. 5 for the year 1991 except some entities and some functions, namely:

- Governors and their deputies.
 - Members of the judiciary.
 - members of teachers in universities and academies and scientific research centers
 - members of Police Authority, administrative control and general intelligence entity.
 - CAA and General Attorney .
 - Employees of the Secretariat of both parliament and the consulting assembly
- The impact of the application of various laws, including the law no. 116 of 2008 to raise the proportion of scientific leadership bonuses for members at universities and research centers, and other requirements to improve their income.

And employees in private cadres, and public sector employees, and employees within unified labor law, as the labor force and efficiency of practicing of the administrative system.

When determining the features of the special cadres as " a legal framework that includes the functions of nature requires a special qualified, occupy only those who are enjoy them, as the nature of the career confer the legal governing it, as it forces its nature and characterized by this nature this organizing by the required features" and merge the financial grade in the career as to disappear this grade and become career allocated a financial original for it, whether compile with the public law' grades or contrary with it.

The project has identified specific cadres in law no. 32/1983 for disclosure of the specific nature and distinctive frame for this special cadres, including :-

- The Central Accounting Authority employees.
- The diplomatic and consular corps by law 45 for the year 1982
- Subject to the law regulating universities No. 49 for the year 1972 and the scientific institutions employees issued by law No. 69 for the year 1973.
- Members of the administrative prosecution .
- State Litigation Authority members .
- Administrative Control Authority members .
- Egyptian General Intelligence, according to law no. 100 /1971 , as amended .
- Judicial authority in accordance with law no. 46 /1972.

▪ The main objective of the Public Enterprises Sector law no. 203 / 1991 is the property separated from the administration, so that the state's role as ownership of the public sector, is limited in results accountable, at the same time manage the operates in the sector by the same method which is managed by private investment away from the control of government administrative complexities .

Based on this, law no. 203/ 1991 depends on main axes of which :

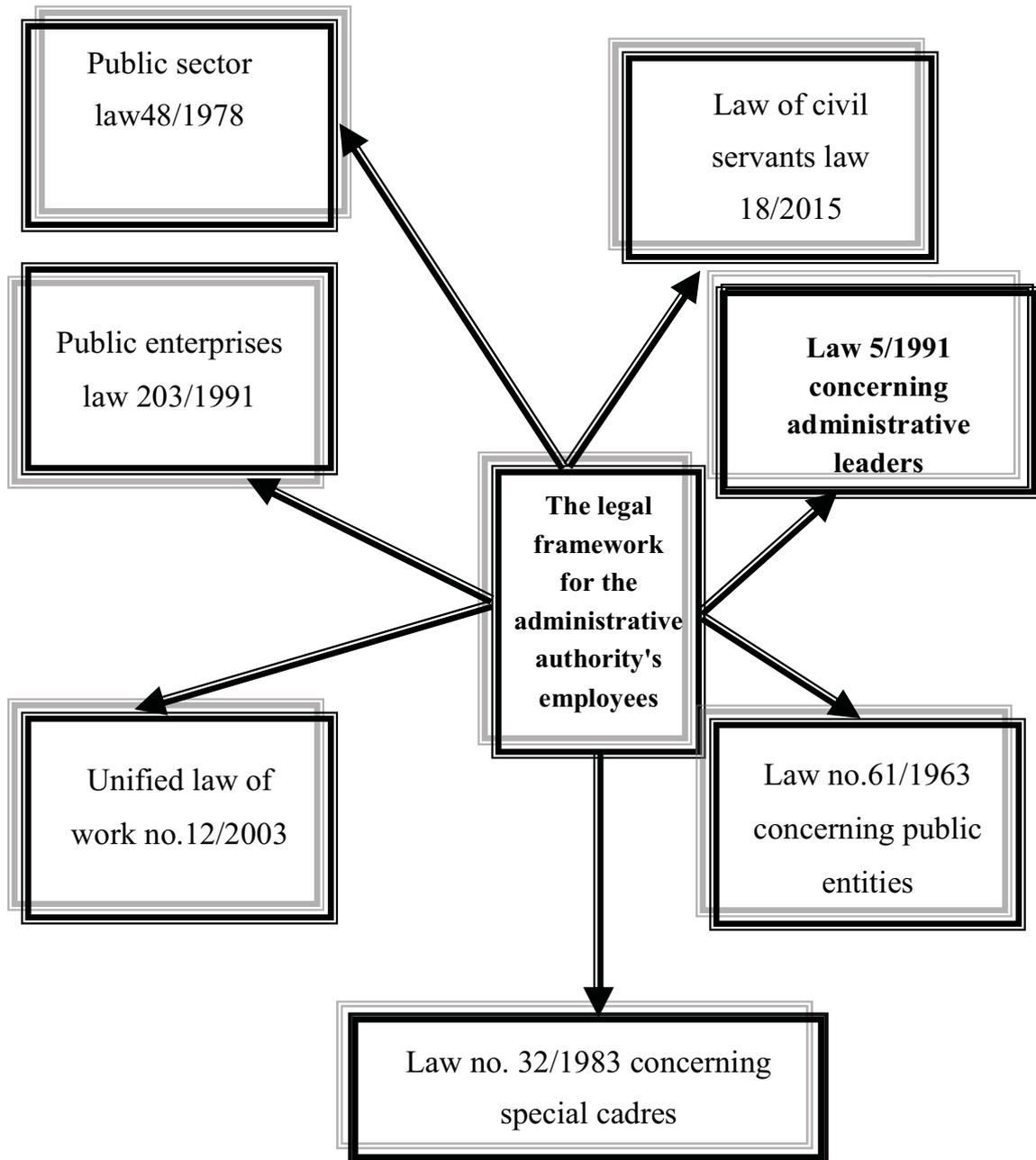
- The establishment of holding companies, is fully owned by the state and other public legal personalities, and take the form of joint-stock companies, representing as the capital owners in the ownership of its subsidiaries. As to invest its funds through these companies, also follow-up the activity by their own and do all the work, including the establishment of joint-stock companies .

- Competent minister is the link between each of the holding companies, subsidiaries and the government and submit periodic reports to the cabinet, on the activities of these companies, acts as the President of the General Assembly of the Holding Company .

- The Board of Directors of the Holding Company that appointed of the non-working members, continue for renewable three-year or if the company did not achieve its specific goals in its plan, may not renewed and may isolate all or some of the members of the Board during the term of membership if they continue damage to the company

- Each company of the affiliate holding companies have the right to set the governing regulations for its employees, including regulations relating to the legal administration affairs and the lifeblood of this legal Department depends on the issuance of these regulations. as these regulations issued by the decision of the president of the cabinet according to the presentation of the in-certain minister .

Shown below the basic features that govern all administration authority's employees in the state.



The estimates of the items and types of chapter one "Wages and compensations of employees".

First :Groups, items and types

(a) Wages

I. Basic salaries (employees not subjected to the provisions of Law no. 18 / 2015): to limit the increase in the type of (1) the basic salary within estimated in the budget for the latest fiscal in accordance with the posts already contained the model number (4) regarding the budget of wages according to the situation in the first of October in each fiscal year as follows:

1. Periodic incentives and allowances applicable in accordance with the provisions of the regulations applied in such entities.
2. The annual increase established for those have constant original budget and public posts amounted by 120 pounds, in accordance with the provisions of article 6 of the law no.(203) of year 1994.
3. Periodic allowances due in accordance with the provisions of article 7 of Law No. 203 of year 1994.
4. The special allowances, which included the basic salary in accordance with the provisions of the laws numbers (29) /1992, (174) /1993, (203)/ 1994, (23) /1995, (85)/1996, (82/ 1997, (90) / 1998, (19) / 1999, (84) /2000, (18) /2001, (149) / 2002, (89) / 2003, (86) / 2004, (92) /2005, and (85) / 2006, (77) / 2007, (114) / 2008, (128) / 2009, (70) / 2010 Special allowance prescribed by law no. (2) / 2011 to exclude these bonuses of Item (5) cash benefits.

5. Functional amendments that were introduced to the budgets of the different entities during the fiscal year to reduce or increase, as a result of elimination or financing of posts in all financial degrees and occupational groups and other purposes in accordance with the application of the provisions of the General regulations to balance the previous fiscal year with the need to attach the approval of the CAO, and decisions or approvals of the Ministry of Finance concerning these amendments.

II. **Career salary** (employees subjected to the provisions of Law no. 18 / 2015):

1.The basic salary includes:

- The beginning of the financial degrees contained the wages table annexed to the law of State's civilian employees issued by law no. 47/ 1978.
- The special allowances added to the basic salary in latest fiscal year.
- The amount that the employee received from periodic or support or promotion rewards and others and added to the basic salary in latest fiscal year.
- Maximum amount for social and additional allowance.
- The monthly grant.
- The special allowances that did not added to the basic wage in the latest fiscal year.
- Maximum amount for minimum allowance of each functional degree in accordance with the table included in the decision of the Prime Minister council no. (22) / 2014, transferred from the variable salaries.
- The equivalent of 100 % of the basic wage of latest fiscal year, transferred from the variable salaries.

Taking into account that the increase in the type of (5) Career remuneration is done according to the estimated in the previous fiscal year for only the imperatives, so that the account is as follows:

1. In addition annual periodic bonus on the first of July following the end of one year from the starting job date or due date of previous periodic by 5% from career salary according to article (36) from law no. 18/2015
2. Support reward by 2.5% from career salary in accordance with Article No. (37) of the law (18) for the year 2015.
3. the employee who gets higher qualification during service is given a scientific preference bonus by 2.5% from career salary in case of getting master or its equivalent or two diplomas from high studies diploma, the duration of each id one study tear at least. Also given preference bonus in case of getting PHD or its equivalent added to the career salary according to article no. 38 from law no. 18/2015.
4. employee is due starting from issuance date of his promotion date the career salary for the post promoted into or his pre salary in addition to the promotion bonus by 2.5% from career salary whichever is greater in accordance with article No. (30) of Law No. 18 / 2015.

Groups. Items and kinds of the first chapter "wages and compensation of employees "

First chapter "wages and compensation of employees "		
Remarks	Description	code
This group includes all salaries, rewards, bonuses and allowances disbursed for government employees in addition to the in-kind benefits from cloths, food, medical treatment and sport and social services.	=wages and salaries	21110000
Includes	*Permanent Jobs	21110100
The "Basic salaries" means the salary given to the financial degree included in wages table attached with civil servants employees issued in law 47/1978, also the special laws for special cadres and special bonus added to the basic salary, which bare the packaging special bonus decided by special laws for civil servants in the state from the beginning of bonus 1978 and 1992, periodic bonus which are the due bonus for the employee according to his occupied career degree as not to exceed the decided wage to that career degree.	X Basic salaries	21110101

	X Costs of officials lent (abroad) and budget affords their wages	21110102
	X Costs of Study leaves	21110103
	X Costs of training grants	21110104
	X Career Salary	21110105
	X Temporary Jobs	21110200
	X Comprehensive remuneration(National experts)	21110201
	X Comprehensive remuneration (Foreign experts)	21110202
	X Casual employment wages	21110203
	X Juvenile bonus	21110204
	X Remuneration of House officers and Physiotherapist rewards	21110205
	X Remuneration of Full time Professors	21110206
	X Remuneration of Part time Professors	21110207
This item includes many types, some related to civil servants and other related to special cadres that govern by many laws.	*Rewards	21110300

	X Rewards For employees' extra ordinary efforts	21110301
	X Support rewards	21110302
	X Requite incentives costs	21110303
	X Incentives for public cadre employees	21110304
	X Incentives for specific cadre employees	21110305
	X Overtime incentives	21110306
	X Academic incentives	21110307
	X Incentives for stimulate employees	21110308
	X Superiority allowance (Master and doctorate allowance)	21110309
	X Teaching rewards	211103010
	X Scientific and social leadership rewards	211103011
	X Academic and applied research rewards	21110312
	X Rewards for Supervising Dissertations	21110313
	X Exams rewards	21110314
	X Exams correction rewards	21110315
	X Attending session and committees rewards	21110316

	X Emergency rewards for militaries	21110317
	X Training rewards	21110318
	Xilliteracy eradication rewards	21110319
	X Overtime research rewards	21110320
	X Other	21110321
	X Additional reward	21110322
	X Teacher reward	21110323
	X Quality reward	21110324
	X Advisors reward	21110325
	X compensation incentive for applying law 18/2015	21110326
Allowances disbursed for employees for determined jobs and has a special nature.	*In- Kind allowances	21110400
	X Representation allowances for senior posts	21110401
	X Representation allowances for employees abroad	21110402
	X Representation allowances for technicians	21110403
	X Nature of business allowances for doctors	21110404
	X Registration allowance for resident Doctors	21110405
	X Privation Allowance for pharmacists, midwives, nurses, lady sanitary visitors and inspectors	21110406

	X Infection and rays protection allowance	21110407
	XSabbatical allowance for engineers	21110408
	XSabbatical allowance for Lawyers	21110409
	XSabbatical allowance for Technicians	21110410
	XSabbatical allowance for agronomist	21110411
	XSabbatical allowance for Veterinarian	21110412
	XSabbatical allowance for Commercial	21110413
	X Military allowances	21110414
	X Nature of business allowance	21110415
	X Inspection allowances	21110416
	X Preference allowances	21110417
	X Allowance of Deans , Deputy deans and Heads of Departments	21110418
	X Allowance for Cashiers , collection and deficit Allowance for Cashiers	21110419
	X Stenography allowances	21110420
	X Risk allowances	21110421
	X Anti-Drugs allowances	21110422
	X Receiver allowance for telephone and wireless telephone	21110423
	X Diving allowance	21110424
	X Driving allowance	21110425

	X Manufacturing allowance	21110426
	X Other professional & technical allowance	21110427
	X Residence allowance at remote areas	21110428
	X Village allowance for specialists, physicians and social workers	21110429
	X Sudan allowance	21110430
	X Non-resident allowance	21110431
	X Climate allowance	21110432
	X Residence allowance at home and abroad	21110433
	X Master and doctorate allowance	21110434
	X Research allowance	21110435
	X Reception and gusting allowance	21110436
	X Correspondence allowance	21110437
	X Food allowance	21110438
	X Clothes allowance	21110439
	X Fixed cash transport allowance (in lieu of assigning government cars)	21110440
	X Judicial allowance	21110441
	X University allowance	21110442
	X Allowance for cultural relationship and foreign cooperation	21110443
	X Sabbatical allowance for Fine Artists	21110444
	X Teacher allowance	21110445

	(Teaching)	
	X Accreditation allowance (Teachers)	21110446
	X Other various allowances	21110447
	X Medical professions risk	21110448
Includes basically in bonuses and aids and grants paid by the government to their employees.	*Cash Benefits	21110500
	X Cost of Living allowance	21110501
This bonus decided by law no. 118/1981 for all state's employees and released by unified category amounted by 6 EGP for married and have 2 children or more monthly.	X Social bonus	21110502
This bonus decided by law no. 113/1982 for all state's employees and released by unified category amounted by 4 EGP	X Additional Social bonus	21110503
Given to employees that enjoy enfant vacation (receive 25% of her due salary and pay social insurance subscription or the government unit pay her subscription and don't due offset of 25%)	X Costs of workwomen compensation equivalent to 25% of the monthly salary	21110504
Special non-packages bonus	X Special bonus	21110505
Labor day bonus, for all	X Monthly increment	21110506

state's employees with unified category amounted by 10 EGP		
	X Other cash benefits	21110507
	X Minimum wage bonus	21110508
This item include all types of benefits received by the government employees not cash but in-kind	*In-Kind benefits	21110600
	X Employees food costs	21110601
	X Employees Clothes costs	21110602
	X Employees medical treatment costs	21110603
	X Employees social and sport services costs	21110604
	X Other	21110605
	= Insurance benefits	21120000
Quota that the government afforded in social insurance fund as it the employer	*Government share in government insurance fund	21120100
	X Insurance against old age, disability and death	21120101
	X Rewards system contributions 's government quota	21120102
	X Contributions of previous period	21120103

	X Government contributions costs to insure the working women leave for maternity	21120104
	X Other Insurance benefits	21120200
	X Insurance against sickness	21120201
	X Insurance against occupational injury	21120202
	=Lump Sum wages and General contingencies	21130000
This item represent the total appropriations that included according to law of established of these entities that legally determined .	*Lump Sum wages	21130100
	X Lump Sum Wages recorded in budgets of different agencies	21130101
	X Lump Sum wages for special accounts and funds	21130102
	*Additional requirements for wages	21130200
The general contingencies represent the amounts subjected to the authority of ministry of finance to be released during the fiscal year, in order to face any evitable or urgent expenses, not considered during preparing the draft budget.	X General Contingencies for wages	21130201

	X Other Additional requirements for wages	21130202
This group represent the excluded wages from the first chapter , as it related to six chapter "Purchase of non-financial assets"	=Excluded Wages	21140000
	*Excluded wages to be received from purchasing of non-financial assets	21140100
	X Excluded wages to be received from other sources	21140101

Second chapter "Purchase of goods and services"

The importance of the chapter in the budget and its components

Chapter two includes the amounts allocated by the government for the purchase of goods necessary for the work of the ministries and governorates and services, in addition to various government entities such as raw materials, stationery and other goods, or communications, transportation and other services. This chapter includes the intermediate goods and services - used in the production of other goods and services - finished goods, in addition to the goods and services purchased for resale, and subtractions from the net change in the inventory . While not included in this chapter :

1. Goods and services that are related to government transactions that occur between different sectors or levels of government (are treated as transfers such as subsidies, grants, and other according to the type of transferring).
2. Chapter two " the purchase of goods and services " the sales tax owed to the government of goods and services purchases (domestic production) on the concerned item and kind ,in the case of the import of government procurement, taxes and customs duties on relevant types are disbursement on chapter five " other expenses "

Groups. Items and kinds of the second chapter "purchase of goods and services"

Second chapter "Purchase of goods and services"		
Remarks	Description	Code
Includes the various goods that used to produce other goods.	=Goods	21210000
	*Raw materials	21210100
	X Medicine	21210101
	X Food	21210102
	X Other	21210103
Moving forces and energy used to operate tools	*Operating fuels ,oil, and moving parts	21210200
	X Coals	21210201
	X Petroleum materials & natural gas	21210202
	X Lubricating and greasing materials	21210203
	X Electricity	21210204
	*Fuels and oil for cars	21210300
	X Oil materials & gas	21210301
Spare parts and necessary materials to continue the work of various machines, vehicles and tools	X Lubricating and greasing materials	21210302
	X Spare parts and Supplies	21210400
	X Spare parts and maintenance materials	21210401
Which are materials used in wrapping different products.	X Other miscellaneous	21210402
	*Packaging and packing materials	21210500
	X Consumed materials	21210501
	X Revolving materials	21210502

	*Stationary and books	21210600
	X Stationary	21210601
	*Books ,magazines and documents for libraries	21210602
	X Notebooks and Copybooks	21210603
	X Other Prints	21210604
Which are the utilities that the government building needed	*Water and Lighting	21210700
	X Water	21210701
	X Lighting	21210702
	*Miscellaneous commodities requirements	21210800
	X Educational requirements and audio and visual supporters	21210801
	X Landscaping requirements	21210802
	X Copier machines requirements	21210803
	X Music requirements	21210804
	X Athletics requirements	21210805
	X Other Miscellaneous commodities requirements	21210806
	*Purchases for resale	21210900
	X Domestic	21210901
	X Foreign	21210902
	=Services	21220000
Expense that required for tools and machines maintenance to keep the productive energy and required operation.	*Maintenance Expenses	21220100
	X Maintenance and sterilization of irrigation and drainage tunnels and rain spillways	21220101
	X Maintaining and repairing of buildings, constructions and ad hoc minor works	21220102

	X Utilities and nets maintenance	21220103
	X Maintenance of roads, and bridges	21220104
	X Maintenance of machines and equipment	21220105
	X Maintenance of communication and transportation means	21220106
	X Maintenance of furniture, desk equipments and offices	21220107
	X Maintenance of computers and electronic devices	21220108
	X Other	21220109
It is an item includes costs of advertising that the authorities and government organizations publish. Worth noting, that the budget circular that distributed on budget's entities to consider some rules show the necessity to limit the advertising activity on works needs only. Through daily national wide spread press, wouldn't publish any kind of congrats or condolence including any unnecessary costs. Regarding publishing and advertising, in particular and	*Publishing, advertising, Publicity and reception	21220200
	X Publishing and advertising expenses	21220201
	X Publicity expenses	21220202
	X Ceremony & receptions expenses	21220203
	X International missions and participation in International conferences expenses	21220204
	X Costs of participation in local conferences	21220205
	X Public affairs and relationships expenses	21220206
	X Other	21220207

<p>tenders, auctions. That require purchase of goods and services, noted that it has been launched a special website for that and issue prime minister decree for year 2012 concerning oblige with its publishing and satisfied with small notify in press implementing law as the details in the web is to save expenses as the advertising of the traditional press calculating with a word and space and what related.</p>		
<p>Which are the costs required issuing and keeping the various circulars and periodic books</p>	<p>*Printing , periodicals and Copyright expenses</p>	<p>21220300</p>
	<p>X Printing expenses</p>	<p>21220301</p>
	<p>X Subscription expenses in magazines, newspapers and periodicities</p>	<p>21220302</p>
	<p>X Copyright purchase</p>	<p>21220303</p>
	<p>X Expenses for Encouragement writing and writers</p>	<p>21220304</p>
	<p>X Issuance of books , magazines and cultural and scientific publications Expenses</p>	<p>21220305</p>
	<p>X Other</p>	<p>21220306</p>
<p>Regarding "Travel abroad allowance" , the pre-mentioned decree should</p>	<p>*Public transportation</p>	<p>21220400</p>
	<p>X Supplies transportation via railways</p>	<p>21220401</p>
	<p>X Public transportations for railway' s authority staff and others</p>	<p>21220402</p>

limit the travel abroad unless in a limited cases and evitable necessity, and also rationing the Egyptian representation abroad in different fields. In condition of prime minister approval to hold the conferences locally, according to presentation of ministry of finance within the allocated appropriations in the entities' budget.	X Public transportations by other means for internal Travel	21220403
	X Public transportations by other means for external Travel	21220404
	X Costs of Transport and travel allowance for the staff seconded abroad	21220405
	X Internal travel allowance	21220406
	X Travel abroad allowance	21220407
	X Cash offset for employees at remote areas	21220408
	X Other	21220409
Includes different communication means that the government organization used. Worth noting the prime minister decree concerning rationing government spending issued in 2008 by	*Post and communication	21220500
	X Post	21220501
	X Telephone	21220502
	X Telegraph	21220503
	X Ticker subscription	21220504
	X Telex and fax	21220505
	X Internet	21220506
X Other	21220507	

prohibits composing telephone line with option to call mobile or governorates unless by the in-certain minister approval and for the evitable necessity required of work only.		
Includes the rent that the government paid for different assets as lands, and others.	*Rent	21220600
	X Rent of lands, buildings, warehouses and garages	21220601
	X Rent of statistical devices and calculators	21220602
	X Rent of machines and equipments	21220603
	X Rent of tents & chairs	21220604
	X Rent of transportation means	21220605
Include Expenses of organizing exhibitions, and conferences, visits, delegations hosting	*Expenses of organizing exhibitions ,and conferences	21220700
	X Local	21220701
	X Abroad	21220702
	*Costs of cultural relations and foreign cooperation	21220800
	X Costs of exchanging missions and delegations with foreign governments and implementation of cultural agreements	21220801

	X Costs of offices , cultural centers and Scholarship offices	21220802
	X Other	21220803
	*Costs of researches, developments and training of employees	21220900
	X Researches and experiments services	21220901
	X Costs of training programs	21220902
Include many types various in its objectives.	*Miscellaneous service expenses	21221000
	X Insurance and commission expenses	21221001
	X Feasts and seasons expenses	21221002
	X Judicial judgment execution expenses	21221003
	X Bar association registration fees	21221004
	X Arbitration committees expenses	21221005
	X Expenses of employing for other and subcontractors	21221006
	X Specified and confidential Expenses	21221007
	X Other miscellaneous	21221008
		X Sewage services expenses
	X Cleaning expenses	21221010
	X Security & protection expenses	21221011
	X Media services offset expenses	21221012

	=Lump Sum purchase of goods and services General contingencies	21230000
	*Lump Sum purchase of goods and services	21230100
	X Lump Sum purchase of goods and services recorded in budgets of different agencies	21230101
	X Lump Sum purchase of goods and services for special accounts and funds	21230102
	*Additional requirements for purchase of goods and services	21230200
	X General Contingencies for purchase of goods and services	21230201
	X Other Additional requirements for purchase of goods and services	21230202
	=Excluded purchase of goods and services	21240000
	*Excluded purchase of goods and services to be received from purchasing of non-financial assets	21240100
	X Excluded purchase of goods and services to be received from other sources	21240101

General notes on chapter two spending :

Within the implementation of expenditure under chapter "two" , a number of legal controls that govern the process of purchasing and selling goods and services needed by the government apparatus, including the different laws and resolutions, regulations of the government and the stores and other assays . of such legislation :

- Law No. 89 / 1998 on tenders and auctions, as amended, and its implementing regulations .
- Law no. 5/2005 on contracts with contractors
- Law no. 148/2006 regarding prohibiting the disposal of real estate and licensing the use or exploitation.
- List of government stores of the General Authority for Government Services .
- Prime Minister's Decision no. 800/2013 on the rationalization of government spending and banning the import of items for which there is a domestic alternative .

Third chapter "Interest"

The importance of the chapter in the budget and its components

The government borrowing is considered one of the sources used by the government to finance its activities, and thus entail such treatment service for this borrowing in the form of accrued interest and administrative expenses, debt service on the government towards its creditors, and often the benefits to be accrued on the bills and bonds, whether short or long term or loans to finance the general plan of the state projects .

Groups. Items and kinds of the third chapter "Interest"

Third chapter "Interest"		
Remarks	Description	Code
	=Interest	21300000
	*Foreign Interest	21310000
	xForeign Interest (To Non-residents)	21310100
	xForeign Public Debt interest	21310101
	xForeign interest paid by entities	21310102
	=Domestic Interest (To Residents)	21320000
	*Other than General Government Units	21320100
	xC.B.E.bonds	21320101
	xG.A.S.C..bonds	21310102
	xBonds of Banks Capital increase	21310103
	xEurobonds	21310104

	xTreasury Bills	21310105
	xTreasury Bonds	21310106
	xDebit Balances	21310107
	xLocal Bonds	21310108
	xGovernment notes to Compensate for the Actuarial deficit in social Insurance Funds	21310109
	xThe 5% Government Bonds	21310110
	xBonds of the Insurance Funds	21310111
	xStocks of Supported Money	21310112
	*General government units	21320200
	xInterests on investment finance Loans	21320201
	xTo Public Treasury (included foreign loan interest and relent by treasury)	21320202
	=Lump Sum Interest General contingencies	21330000
	*Lump Sum Interest	21330100
	X Lump Sum Interest recorded in budgets of different agencies	21330101
	X Lump Sum Interest for special accounts and funds	21330102
	*Additional requirements for Interest	21330200
	X General Contingencies for Interest	21330201

	X Other Additional requirements for Interest	21330203
	=Excluded purchase of goods and services	21340000
	*Excluded Interest to be received from purchasing of non-financial assets	21340100
	X Excluded Interest to be received from other sources	21340101

Fourth chapter : Subsidy, Grants and Social benefits

The importance of the chapter in the budget and its components

Many governments devote considerable economic resources to social protection schemes that consist of systematic interventions intended to relieve households and individuals of the burden of a defined set of social risks. Social risks are events or circumstances that may adversely affect the welfare of households by imposing additional demands on their resources or by reducing their incomes. The relief is provided in the form of social benefits, which may be payable in cash or in kind. This annex describes the different ways in which the provision of social benefits can be organized and the effect of each type of organization on the statistics of the general government sector and the public sector.

The nature of social benefits

The following list of typical social benefits illustrates their general nature:

- Medical, dental, and other treatments and hospital, convalescent, and long-term care because of sickness, injuries, maternity needs, chronic invalidity or old age.

- Support of spouses, children, elderly relatives, invalids, and other dependents. These social benefits are usually paid in cash in the form of regular dependents' or family allowances

- Compensation for a reduction in income because of the death of the main income earner. These social benefits are usually paid in cash, often in the form of regular allowances.

- Compensation for a reduction in income because of not being able to work, full or part time. These social benefits are usually paid regularly in cash either for the duration of the condition or for a maxi-mum period. In some instances, a lump sum may be

provided additionally or instead of the regular payment. Included in this category are retirement benefits, unemployment compensation, and income replacement because of sickness, injury, the birth of a child, or other forced reductions in work.

- Housing benefits in cash and housing services, which may be provided free, at prices that are not economically significant, or by reimbursing expenditures made by households.

Allowances to cover education expenses

Social benefits can be provided in cash or in kind. If provided in kind, the unit providing the benefits can produce the goods or services, they can be purchased by the unit providing the benefits from a market producer, or the households can purchase the goods and services and be reimbursed. Protection also can be provided indirectly, such as through preferential tax allowances and wage subsidies

Classification of social protection

Social protection schemes can be classified in several ways:

For example, schemes may be classified as

- (1) contributory versus noncontributory,
- (2) compulsory versus voluntary,
- (3) that of an employer providing coverage for its employees versus that of a government providing coverage for the general population

Contributory schemes require the payment of social contributions by the protected persons or by other parties on their behalf in order to secure entitlement to the benefits. These schemes are referred to as social insurance schemes, and the benefits paid by them are social insurance benefits. Schemes operated on an unfunded basis by employers without actual contributions by employees are considered contributory schemes because employers are imputed to pay, as

compensation of employees, the amounts necessary to secure coverage against the specified social risks, and the employees are imputed to pay the same amounts to the employer as social contributions. With noncontributory schemes, the eligibility to receive social benefits is not conditional on the payment of contributions by the protected persons or by other parties on their behalf. There may, however, be other eligibility criteria, such as a means test. These schemes are referred to as social assistance schemes and the benefits paid by them are social assistance benefits.

The individuals or households eligible to receive social benefits are either a group of employees or a segment of the general population. All social assistance benefits are provided to the general population, although possibly limited by eligibility criteria. Social insurance schemes that are imposed, controlled, and financed by government units and that cover the entire community or large sections of it are referred to as social security schemes and the benefits paid by such schemes are social security benefits. Schemes in which employers provide social insurance benefits to their employees, former employees, or their beneficiaries are referred to as employer social insurance

The classification of social benefits is based on the type of scheme supplying the benefits and not on the recipients. Thus any benefits received by government employees from social security and social assistance schemes are classified as social security and social assistance benefits even if the government employer has organized an employer social insurance scheme to provide other benefits to its employees. Indeed, employer social insurance schemes are often designed to cover only those risks not covered by social security and social assistance schemes.

The units involved in social protection schemes

As just described, social protection schemes can be organized as social assistance schemes, social security schemes, or employer social insurance schemes. The units involved in the organization and moderation of schemes could be general government units, public corporations, or private corporations.

Social assistance schemes

All social assistance schemes are organized and operated by government units. The benefits are paid out of the unit's general resources according to the specified criteria. That is, no revenue is earmarked for social assistance schemes. The obligation to pay social assistance benefits is an expense in the period in which all eligibility requirements are fulfilled. It presents the GFS classification of expense, one category of which is social assistance benefits, which is further classified as benefits paid in cash or in kind. Some benefits may be payable over several accounting periods, such as disability payments, in which case a liability for the future payments has been incurred and the present value of those benefits should be recorded on the balance sheet.

Social security schemes

All social security schemes also are organized and operated only by government units. In many cases, however, entire institutional units are devoted to the operation of a social security scheme. Such units, referred to as social security funds, are special types of government units. All social security funds must be identified to implement the alternative methods of constructing sub sectors of the general government sector.

The existence of a social security fund depends on its organization, not on any characteristics of the scheme, such as types of benefits provided or sources of finance. For a social security fund to exist, it must be separately organized from the other activities of government units, hold its assets and liabilities separately, and engage in financial transactions on its own account.

The existence of social security funds, however, does not ensure that all social security schemes are operated by social security funds. It is quite possible that some social security schemes, especially at differing levels of government, are operated by government units that are not social security funds. That is, statistics for a social security sub sector may not include all social security schemes. If a social security scheme is not a separate institutional unit, however, there may be separate accounts to manage the scheme's finances, which would permit certain comprehensive statistics on social security to be compiled.

The primary receipts of social security schemes are social contributions. social security contributions are classified according to their source, which may be employees, employers on behalf of their employees, self-employed, or non-employed participants. In addition, social security schemes may receive transfers from general government resources and they may earn property income from the investment of their assets. For determination of a fiscal burden measure it would be necessary to classify social contributions as voluntary or compulsory.

Social security benefits are one category of total social benefits and are further classified as being payable in cash or in kind. Some social benefits, particularly retirement benefits, will be paid years after the corresponding social contributions have been received. Because social security benefits can be varied at will by the government as part of its Government Finance Statistics Manual 2001. overall economic policy, there is

uncertainty about the eventual payment or level of payment of retirement benefits. As a result, no liabilities are associated with social security schemes in the GFS system and an expense is recorded only when payment of the benefits is required. Because of the high expectation that retirement benefits will be paid, however, a memorandum item equal to the present value of the benefits that have already been accrued.

Employer social insurance schemes

There are several types of employer social insurance schemes, each with a different impact on the statistics of the general government sector or the public sector. Social insurance schemes are either funded or unfunded. A social insurance scheme is funded if there are identified reserves or accounts assigned for the payment of benefits. There are three types of funded employer schemes: those operated by insurance enterprises, those operated as autonomous pension funds, and those operated as non autonomous pension funds. Unfunded social insurance schemes are operated by the employer without assigning specific accounts or otherwise creating special reserves for the payment of benefits. Instead, the benefits are paid from the employer's general resources.

An employer social insurance scheme is unfunded when the employer pays social benefits to its employees, former employees, or their dependents out of its own resources without creating a special fund or segregated reserve for the purpose. An unfunded scheme can pay pensions and other retirement benefits that generate liabilities or it can pay other types of social benefits, such as health care. An unfunded scheme is similar to a non autonomous pension fund except that many transactions and assets cannot be specifically identified as being related to the scheme. For example, the income earned on the investment of government financial assets cannot be separated into income of the social insurance

scheme and other income. In particular, there may be no record of the employer paying social contributions because there are no specialized reserves to which funds can be transferred. To maintain consistency of treatment with funded schemes, transactions reflecting the employer's expense for the payment of social contributions

This chapter includes subsidies, grants and social benefits offered by the government to the beneficiaries different at the local level or to some international organizations and foreign governments . it consists of give groups which are " subsidies, grants, social benefits, lump sum subsidy, grants and social benefits and general contingencies, and excluded subsidy, grants and social benefits.

The subsidy specifically is a critical issue in the state's general budget due to its political, social and economic dimensions as well as subsidy for the commodity and the subsidy of education, health, transport and other services as part of the of citizens' incomes, which is a real incomes albeit unforeseen financial shape . The current subsidy is provided through :

- Provide direct financial assistance to end users
- The provision of goods and services at the lowest economic price determined by the economic cost, and in this case, the government pays the subsidy (the difference between the cost of the product and the price paid by the consumer) to the producers themselves, or provide the product input manufacturing at lower prices, which lowers the cost of production until it is sold at a price less than the real cost . This means that such transfers by the government designed to influence the subsidy in generally, and the most important examples are : -

Electricity subsidy

Represents the coverage of rate differentials of petroleum products used to produce electricity for previous years offset by a similar amount included on the side of resources of within the due installments on the electricity sector of the public treasury for re-lent loans to the mentioned sector.

Subsidy of petroleum products:

Subsidy of petroleum products is a value borne by the state as a result of the sale of these materials at less than the cost price, either through domestic production or importing from abroad.

Subsidy of activating exports

The fund of developing exports by law no. 155 for year 2002 concerning developing exporting, The outcome of the compensation provided for in Article (15) of Law No. 118 of 1975 regarding the import and export. the Fund's independent budget, and begin its fiscal year beginning fiscal year of the state and end with. And be of the Fund a special account at the Central Bank of Egypt, or in a listed bank has issued a decision specified by the concerned minister of foreign trade with the consent of the Minister of Finance. And shall be deposited in this account the Fund's resources, and leave the surplus from one fiscal year to another, and is the exchange from the Fund for the purposes approved by the Board of Directors and the approval of the Prime Minister, and subject to the control of the CAA. System and issue a decision to manage the Fund and the President of the Republic.

The subsidy that is referred to is partially provided by whatever transferred to the Export Support Fund from the Ministry of External Trade and the Export & Import Monitor Authority. The subsidy is presented by sum set aside in the Egyptian Export Development Fund.

Grants transferred to fund are as follows:

Net proceeds of Article (76) from the regulation of rules implementing the provisions of the law of Import and Export no. 118/1975 budget included the General Authority for the control of Exports in chapter five "other expenditures" item (4) other current and specialized transfers .

Net proceeds of the administrative expenses on import operations included in the Budget of the Ministry of Foreign Trade, chapter five , "other expenses" item (4) other current and specialized transfers .

Passengers Transport Subsidy

Represented by subsidy given to both passenger transport authorities in Cairo and Alexandria, in order to cover part of the current deficits of both. The deficit is due to providing transportation of passenger's services for less than its economic cost, being considerate to low- income masses.

The subsidy of health insurance for students:

The state is working hard to provide a quality health services to citizens by trying to upgrade the facilities and performance of the health sector through the development of hospitals, supplying of workers and public supplies required for operation, in addition to the exerted efforts to provide the needs of citizens for medicine. Law no. 99/1992 on health insurance for students, stated in Article III that "one of the sources of funding is the annual contributions borne by the public treasury for every student in schools, the state- owned kindergartens, aided private schools and El-Azhar institutes.

Subsidy of Medicine and follow-on Formula

The State bears the subsidy of medicines and baby formula. This subsidy represents the cost discrepancies to face the losses resulting from the import of medicines and baby formulae, which are sold for prices less than economic cost, and will be disbursed to the assigned entity that is the Ministry of Health and Population.

Subsidy of Drinking Water Companies:

Represented mainly in the difference between resources and uses of drinking water corporations to cover the difference between the economic price of the water and its selling price, according to the applied tariff, based on the decision of establishment these corporations of affording the public treasury by the value of the discrepancy in order to achieve the state's policy to deliver pure water to all regions.

Subsidy of social insurance:

The article 148 of the Social Insurance Law no. 79/1975 stated that "rights determined in accordance with this law are only adhered to by both Funds, in case of any increase resulting from special laws or decrees, the public treasury will be committed to such increase and performed according to the rules established by the decision of the Minister of Finance. For this reason, the public treasury bears the cost of the annual increases to the pensioners and decided by the government since 1987. This system was adopted until FY2005/2006, but then it was agreed that these funds bear the full cost of increase, not the public treasury as it was going for long.

If subsidy is money or inputs of low - cost production that the government presented to certain goods or service, the second group "grants" is transfers- current or capital- that the government entities present to other entities may be government or non-government not producers.

The third group , " social benefits " it is a kind of aid targeted at certain segments of society without the other, which is exposed to in particular economic and social conditions, in order to protect these groups and help them cope with these conditions that may adversely affect the standard of living as a result of the decline in real incomes for any reasons .including For example, offering of the burial expenses to the families of state employees in the event of death, pensions and Social Security, which provides for certain categories of society .

Groups. Items and kinds of the forth chapter " Subsidy, Grants and Social benefits "

Fourth chapter " Subsidy, Grants and Social benefits "		
Remarks	Description	Code
	=Subsidies	21410000
	*To Non-financial institutions	21410100
	xG.A.S.C	21410101
	xOil materials	21410102
	xexports promotion	21410103
	xFarmers	21410104
	xElectricity	21410105
	xPassengers Transport	21410106
	xHealth Care and Medicine	21410107
	xManufacturing Production	21410108
	xUpper-Egypt development	21410109
	xOther	214100110
	*Financial corporations	21410200
	xSoft Loans interest subsidy	21410201
	xLow - income housing Subsidy	21410202
	xOther	21410203
	=Grants	21420000
Usually take the form of current grants only.	*foreign governments	21420100
	xCurrent	21420101
	xCapital	21420102
Notice not included any amounts as international organization	*Grants to international organizations	21420200
	xCurrent	21420201

grants during the last fiscal years.		
	xcapital	21420202
Usually these grants take the form of current payments	*Grants to other general Government units	21420300
	xCurrent	21420301
	xCapital	21420302
	*Social Benefits	21430000
Notice that the pension differ from those the government paid to social insurance fund to state's employees which included in the first chapter of the state's general budget regarding wages, as the social solidarity pensions set in the budget in chapter "subsidy, grants and social benefits" which is a chapter allocated for payments of social purpose, also its beneficiaries not government employees. While the traditional pensions related to wages that was received during their work in the government.	xSocial security benefits	21430100
	xSocial insurance pension	21430101
	xInfant pension	21430102
	xIn-Kind benefits for social security	21430103
	xOther	21430104

	*Social Assistance	21430300
The contribution in pensions funds capture all the item of "social assistance", while "the in-kind social assistance" present a small amounts usually in its percentage.	xContributions in Pensions funds	21430301
	xIn-Kind Social Assistance	21430302
	*Services expenses to non-employees	21430300
	xTreatment expenses for Egyptian citizens	21430301
	xSocial and sporting activities expenses for non-employees	21430302
	xHealth services expenses for non-employees	21430303
	xNon-employees rewards for performing services	21430304
	xPrizes and legions	21430305
	*Social benefits for employees	21430400
	xBurial expenses	21430401
	xExpenses of Illiteracy eradication	21430402
	*In-Kind Social benefits for employees	21430403
	xOther	21430404

	=Lump sum subsidy , grants and social benefits general contingencies	21440000
	*Lump sum subsidy , grants and social benefits	21440100
	xLump Sum subsidy , grants and social benefits recorded in budgets of different agencies	21440101
	xLump Sum subsidy , grants and social benefits for special accounts and funds	21440102
	*Additional subsidy , grants and social benefits	21440200
	xGeneral contingencies for subsidy , grants and social benefits	21440201
	xOther additional subsidy , grants and social benefits	21440202
	=Excluded subsidy , grants and social benefits	21450000
	*Excluded Subsidy and grants and social benefits to be collected from purchasing of non-financial assets	21450100
	xExcluded subsidy , grants and social benefits from other sources	21450101

Fifth Chapter " Other Expenditure"

The importance of the chapter in the budget and its components

Allocated to face compensations, penalties in addition to the appropriations of the ministry of defense as well as the tax duties that allocated to purchase the goods that imported, worth telling the percentage of the self resources that forwarded to the budget revenues from budget entities stated in the law of original budget, disbursement annually according to their needs from expenses during the year.

Groups. Items and kinds of the fifth chapter "Other Expenditure"

Fifth chapter (Other expenditures)		
Remarks	Description	Code
	=current expenses	21510000
	*Tax and fees	21510000
	xCustom duties	21510100
	xSales tax	21510101
	xDevelopment Fees On revenues	21510102
	xCar license fees	21510103
	xSamples inspection fees	21510104
	xReal-estate tax	21510105
	xRegistration fees	21510106
	xCommissions or charges for conveyance	21510107
	xContributions	21510109

	xTo local organizations	21510200
	xinternational organizations	21510201
	xCompensations and penalties	21510301
	xMiscellaneous capital expenses	21510302
	xTransferred surplus	21510303
	xOther current and specialized transfers	21510304
	=Lump sum other expenditures general contingencies	21440000
	*Lump sum other expenditures	21440100
	xLump Sum other expenditures recorded in budgets of different agencies	21440101
	xLump Sum other expenditures for special accounts and funds	21440102
	*Additional other expenditures	21440200
	xGeneral contingencies for other expenditures	21440201
	xOther additional other expenditures	21440202
	=Excluded other expenditures	21450000
	*Excluded other expenditures to be collected from purchasing of non- financial assets	21450100
	xExcluded other expenditures from other sources	21450101

Sixth chapter : Purchase of non-financial assets (Investments)

The importance of the chapter in the budget and its components

This chapter includes the government investment decided to be implemented during the fiscal year . This chapter differs in preparation than the rest of the chapters of the budget, where the various ministries to discuss investment budgets with the Ministry of Planning and Follow-up administrative reform and the National Investment Bank, with the inclusion of feasibility studies for the projects to be implemented, and coordination with Minister of Planning in the light of the five-year plan . The role of the Ministry of Finance represented in achieving alignment between total current spending and public investment and the general balance including an impact on the cost of the investment plan and consultation with the representatives of the Ministry of Planning in this regard and report those amounts listed on the plan of their own resources, where the Minister of Finance monitor the implementation of spending in all chapters except the sixth chapter where the Minister of Planning and International Cooperation follow-up the investment spending .

The sixth chapter among the budget sectors and its various entities within the investment plan, divided into four groups, which are " Fixed assets " , " non-produced assets " , " non-financial assets other, and " lump sum Purchasing non-financial assets and general contingencies "

And investments financed through the available revenues include grants, aid, donations and income from capital, funding sources include domestic and foreign borrowing or other capital sources.

There are a number of legislations that will be introduced during the implementation of investment spending in the chapter, including : -

- Law no. 70 /1973 on the general plan of the State .
- Law no. 119/ 1980 on the National Investment Bank.
- Law no. 89 / 1998 as amended on tenders and auctions.

What is contained in the five-year plan, which is implemented through the budget framework .

The Investment chapter represent an average of around 10% of total uses. The four groups of the sixth chapter from different items are :-

Groups. Items and kinds of the sixth chapter "purchase of non-financial assets-investments"

The sixth chapter "Purchase of non-financial assets-investments"		
Remarks	Description	Code
	=Fixed assets	21610000
	*Direct investment (include customs fees)	21610100
	xDwellings	21610101
	xNon-residential Buildings	21610102
	xConstructions	21610103
	xConveyance means	21610104
	xTransport means	21610105
	xMachines and equipments	21610106
	xTools	21610107
	xOther Equipment	21610108
	xCultivated assets	21610109
	*Expenses of first operating cycle ¹	21610200
	xDwellings	21610201
	xNon-residential Buildings	21610202
	xConstructions	21610203
	xConveyance means	21610204
	xTransport means	21610205
	xTransport means	21610206
	xMachines and equipments	21610207
	xOther Equipment	21610208
	xCultivated assets	21610209

¹/Recently before FY2008/09, this item was not independent. was calculated as branch inside the items pre-mentioned kind " Direct investment" which was know as " Dwellings". As each kind inside the item divided into two branches which are " direct investment" " "Expenses of first operating cycle". For example. There are a branch for" direct investment" and other for Expenses of first operating cycle" inside the kind know as "residential building" two similar branches inside the "non-residential building" and two inside" construction"

	=Non-produced assets	21620000
	*Natural assets	21620100
	xPurchase of lands	21620101
	xLand reclamation	21620102
	XOther	21620103
	=Other non-financial assets	21630000
The pre-mentioned group" Pre-operation Interest, which is the interest paid from the government unit during the established period, and therefore considered as part from investment cost, also the cost of study commission which considered investment in human race.	*miscellaneous	21630100
	xPre-operation Interest	21630101
	xScholarships	21630102
	xResearch and Feasibility studies for investment projects	21630103
	xAdvanced payments	21630104
	xPrice differential Compensation for contractors	21630105
	=lump sum Purchasing non-financial assets and general contingencies	21640000
	*Lump sum Purchasing non-financial assets	21640100
	xLump Sum Purchasing non-financial assets recorded in budgets of different agencies	21640101
	*Additional requirements of Purchasing non-financial assets	21640200
	xOther Additional requirements of Purchasing non-financial assets	21640201

Conclusion

This manual represents a significant step forward regarding the standards of preparation and presentation of public finance statistics, and then it is a part of the global effort to improve transparency of government operations accounting. The government financial statistics is a key element in the overall financial analysis, it also has a very important role in the development of financial programs and monitoring their implementation, and in control of economic policy for its usage of the accrual basis. In addition to, it provides a complete coverage of economic and financial activities of the government .

The state's general budget is no longer just a tool or framework for the management of relationship between the available resources of the State and the growing needs of the community, as far as it becomes an integrated process can be employed as a tool, and as an indicator at the same time, through measuring the size of transparency in which the making and implementation of the budget process enjoyed with, and is what known as index " budget transparency ". The GFS2001 manual is considered as a major progress in the field of preparation and presentation of government finance statistics, as part of a global trend towards greater accountability and transparency standards in government finances and operations and control, where GFS is the key factor for financial analysis, also plays an active role in both the development and sound financial management approaches and the application of economic policies .

And the presentation of this "Budget manual " is not only to achieve the goal of informing citizens by the general budget and its provisions, but even helping to engage them in a discussion of basic development posed by the objectives and policies to achieve these objectives . As this manual aims to show the general budget in more streamlined, easier for citizens to read, to know how the state directed its public resources and provided services through these resources that the state collects from those citizens themselves .