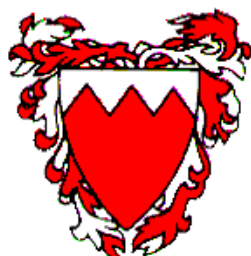


Kingdom of Bahrain



Consolidated Final Account

For The Year Ended
31 December 2020

Kingdom Of Bahrain
Consolidated Revenue/Expenditure Statement
For The Year Ended 31 December 2020

BD				
Description	Notes	Budget 2020	Actual 2020	Actual 2019
Revenue				
Oil & Gas	4.3	2,096,283,000	1,232,792,812	2,090,143,298
Taxation & Fees	4.3	569,086,833	479,884,128	552,980,854
Gov. Goods & Services	4.3	86,638,516	73,008,491	77,100,692
Investments & Gov. Properties	4.3	149,619,520	255,614,354	137,994,587
Grants	4.3	0	0	0
Sale of Capital Assets	4.3	329,107	454,407	267,365
Fines, Penalties & Mis.	4.3	44,536,578	40,620,860	43,869,144
Total Revenue	4.3.2	2,946,493,554	2,082,375,052	2,902,355,940
Recurrent Expenditures				
Manpower	8.7.5	1,386,400,029	1,389,808,947	1,398,864,073
Services	8.7.5	201,655,636	221,968,427	246,766,332
Consumables	8.7.5	119,780,414	133,504,935	149,706,143
Assets	8.7.5	16,074,359	15,132,187	26,213,208
Maintenance	8.7.5	37,847,535	49,580,500	49,655,351
Transfers	8.7.5	718,388,050	726,004,810	501,105,176
Grants & Repayment of Loan Interests	8.7.5	1,019,273,111	997,042,755	961,672,334
Total Recurrent Expenditure	8.7.6.5.2	3,499,419,134	3,533,042,561	3,333,982,617
Projects	10.5.2	254,803,288	219,914,638	252,077,051
Total Expenditure	5	3,754,222,422	3,752,957,199	3,586,059,668
Surplus(Deficit) in Budget		(807,728,868)	(1,670,582,147)	(683,703,728)

Carried Forward Budget				
			2020	2019
Recurrent Expenditure Budget	15.5		27,512,180	8,659,975
Projects Budget	15.5		23,000,000	21,000,000
Total Carried Forward Budget			50,512,180	29,659,975

H.E. Shaikh Salman bin Khalifa Al-Khalifa
Minister of Finance and National Economy

Notes on the consolidated final account of the state

The consolidated final account of the state represents the state's revenues and expenditures for the fiscal year ending on December 31, 2020, in accordance with the financial appropriations allocated to it in the state's general budget for the fiscal year 2020.

1. Main Accounting policies

1.1 Accounting Basis

Based on the circular No. (7) for the year 2020 issued by the Minister of Finance and National Economy on October 20, 2020, Final Account was prepared according to Modified cash basis of accounting.

1.2 Revenue

1.2.1 Oil and Gas Revenue

Oil and Gas revenues shall be recorded according to the cash basis as follow:

- **Bahrain Field:** Revenues from sales of crude oil from the Bahrain field are recorded based on the amounts received from the Oil and Gas Holding Company after deducting the related costs in accordance with the agreements regulating this matter. The crude oil extracted from the said field is sold exclusively to the Bahrain Petroleum Company (Bapco).
- **Abu Sa'afa Field:** International sales of Abu Sa'afa Field's raw oil recorded at net, after deducting the extracting cost (See Note No.11)
- **Gas:** Sales recorded at the value of amounts collected from local companies and government entities. Production costs are financed through cash outflows to (Bapco).

2.2.1 Other General Revenue:

All funds received are recorded as revenue in the year in which it is collected and received. Funds excluded by law are not recorded as revenue, similarly, funds received as a trust, deposit, or collateral.

3.1 Manpower Costs

Expenses of the workforce are recorded in the fiscal year in which they are due.

4.1 Non-Stock Goods and services Expenditures

Recorded as expenditures in the year in which are received and accepted by government authority except the value of the stock items.

5.1 Stock items expenditures

stock items moved from CFS inventory system to government authority and entities' budget center's recorded as expenditures.

6.1 Purchase of Capital Goods

Recorded as expenditures in the year in which are received and accepted by government authority.

7.1 Transfers, Grants, And Subsidies

Recorded as expenditures in the year in which it become payable. These expenditures are considered payable if the payment conditions to the beneficiary are fulfilled.

8.1 Interest Payable

Recorded as expenditures in the year in which it become payable.

9.1 Projects Costs

Part of cost liable to the vendors for the phases of work completed within fiscal year is to be recorded as expenditures for that year.

10.1 Amendment in Revenue

Mistakenly recorded revenues shall be corrected in the same account in which it was recorded, if the error was discovered before the final closing of the accounts. Any correction after final closing of accounts shall be recorded in the net asset account.

11.1 Amendment in Expenditures

Mistakenly recorded expenditure shall be corrected in the same account in which it was recorded, if the error was discovered before the final closing of the accounts. Otherwise, it is recorded in the net asset account.

12.1 Carry Forward Budget

Excess budgets approved by Minister of Finance and National Economy to be carried forward to the next year, shall be recorded as expenditures in the year in which it is expensed, in accordance with the basis and rules mentioned above.

2- Revenues and Expenditures By Ministries & Government Authorities

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
H.H Prime Minister Court	0	0	0	17,946,528	18,069,000	99	0	0	0
Ministry of Defence (See Note 13)	0	0	0	528,984,900	482,050,000	110	0	0	0
Ministry of Interior	34,257,465	54,141,942	63	352,939,305	357,982,350	99	8,643,632	11,229,500	77
National Security Agency	0	0	0	33,313,200	34,116,000	98	0	0	0
Legislation & Legal Opinion Commission	0	5,000	0	2,027,419	2,286,000	89	0	0	0
Ministry of Foreign Affairs	1,173,330	2,055,000	57	34,416,536	38,849,000	89	1,591,517	1,591,517	100
Min. of Justice & Islamic Aff. & Awqaf (Justice Aff	30,052,470	34,307,300	88	9,586,920	10,235,272	94	21,768	379,400	6
Ministry Of Education	596,603	556,930	107	262,147,440	276,982,000	95	2,326,533	2,500,000	93
Ministry of Health	38,877,969	38,115,000	102	228,680,868	220,763,970	104	2,188,889	3,070,600	71
Min. of works & Muni. Aff. & Urban Plan.-Gnrl A	4,078,444	5,108,000	80	5,526,609	5,727,000	97	1,191,549	2,206,599	54
Ministry of Youth & Sports Affairs	141,057	2,000,000	7	8,362,642	11,979,300	70	2,268,983	3,383,900	67
Rashid Equestrian & Horseracing Club	0	0	0	1,903,999	1,904,000	100	0	0	0
Ministry of Labor and Social Development	24,089	29,000	83	11,844,232	13,088,000	90	173,993	348,300	50
Office of the Minister of Cabinet Affairs	0	0	0	473,614	642,000	74	0	0	0
Ministry of Commerce & Industry & Tourism	28,968,956	39,532,700	73	9,298,083	10,438,298	89	856,774	3,163,700	27
Ministry of Housing	200	35,000	1	4,045,303	4,434,000	91	69,663,089	76,122,677	92
Office of The First Deputy Prime Minister	0	0	0	1,587,861	3,208,000	49	4,000,000	5,000,000	80
Offices of the H.H. Prime Minister's Deputies	0	0	0	2,869,121	3,221,892	89	0	0	0
Offices of the H.H. Prime Minister's Advisors	0	0	0	540,524	587,572	92	0	0	0
Office of the Minister of Electricity&Water Affairs	0	0	0	172,453	232,000	74	2,766,430	2,766,430	100
The Supreme Council for Environment	774,022	1,923,700	40	4,442,436	4,615,000	96	637,042	637,200	100
Mohd Bin Khalifa Al Khalifa Cardiac Center (See N	0	0	0	20,243,530	19,636,000	103	0	0	0
Min. of works & Muni. Aff. & Urban Planning-Wo	10,009,528	6,000,000	167	40,098,631	42,220,000	95	51,432,011	56,316,477	91
Electricity & Water Authority (See Note 12)	0	0	0	154,481,416	154,481,226	100	0	0	0
Ministry of Transportation and Communication	38,612,598	50,458,000	77	29,123,409	29,141,626	100	3,899,051	3,899,051	100
National Guard	0	0	0	41,350,995	42,094,000	98	5,840,121	8,118,000	72
National Oil & Gas Authority	0	0	0	1,475,909	1,605,000	92	0	0	0
Min. of State for Shura Council & Rep. Council Aff.	0	0	0	1,279,716	1,321,000	97	0	0	0
National communication centre	0	0	0	1,053,295	1,230,000	86	23,357	281,915	8
Ministry of Information Affairs	590,303	2,200,000	27	17,464,057	19,646,000	89	6,168,201	6,168,201	100
Tender Board	785,053	790,000	99	981,944	1,286,000	76	181,140	241,300	75
Transfers (See Note9 &10)	261,737,330	155,238,003	169	1,532,691,530	1,505,759,540	102	35,619,842	42,431,167	84
Ministry of Oil	0	0	0	165,007	214,987	77	0	0	0
Oil & Gas Revenue (See Note 11)	1,232,792,812	2,096,283,000	59	0	0	0	0	0	0
Bahrain Authority for Culture and Antiquities	82,499	351,700	23	6,573,157	7,338,591	90	7,445,280	7,719,200	96
Supreme Council Of Health	0	0	0	1,218,319	1,295,444	94	1,082,714	1,600,000	68

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Administrative Body of the Public Prosecution	50	0	0	3,206,461	3,341,000	96	300	300	0
Education and Training Quality Authority	4,600	0	0	3,434,828	3,928,000	87	0	0	0
Civil Service Bureau	75	0	0	5,827,178	6,094,271	96	55,991	284,300	20
General Secretariat of the Cabinet	0	0	0	990,732	1,138,000	87	0	0	0
Information and Egovernment Authority	3,747,653	3,620,300	104	10,644,553	11,896,854	89	3,813,069	3,908,300	98
General Secretariat of the High Council of Youth &	0	0	0	9,764,411	12,337,000	79	20,888	20,888	100
Supreme Judicial Council	1,063	0	0	13,059,012	13,064,000	100	162,396	172,316	94
Min. of Justice & Islamic Aff. & Awqaf (Islamic Af	8,775	10,000	88	3,018,861	3,779,000	80	106,018	530,800	20
Survey and Land Registration Bureau	12,369,002	21,901,000	56	7,060,106	7,572,000	93	1,414,153	1,911,165	74
Bahrain Institute for Political Development	60	0	0	1,108,328	1,188,000	93	0	0	0
Ministry of Finance and National Economy	1,045	0	0	7,693,672	10,570,000	73	1,070,698	1,200,000	89
Customs Affairs	91,644,352	157,902,715	58	16,965,501	19,986,800	85	1,425,527	2,352,700	61
National Oncology Center (See Note13 & 14)	0	0	0	26,299,974	25,000,000	105	0	0	0
Urban Planning & Development Authority	230,450	1,000,900	23	2,436,304	3,126,000	78	50,797	800,000	6
Supreme Council Of Islamic Affairs	0	0	0	1,605,474	2,422,000	66	1,500	676,000	0
King Hamad University Hospital(See Note 13 &14)	0	0	0	43,614,251	35,698,000	122	0	0	0
National Health Regulatory Authority	2,136,310	3,000,000	71	2,354,613	2,567,141	92	0	0	0
National Bureau For Revenue	288,676,629	269,928,364	107	3,645,848	5,000,000	73	3,771,385	3,771,385	100
National Space Sience Agency	260	0	0	528,902	1,031,000	51	0	0	0
Sustainable Energy Authority	0	0	0	472,644	1,000,000	47	0	0	0
Total	2,082,375,052	2,946,493,554	71	3,533,042,561	3,499,419,134	101	219,914,638	254,803,288	68

3- Revenue By Chapters And Ministries & Government Authorities

									BD
Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Goods & Services	Investments & Properties	Sale of Capital Assets	Fines & Mis.	Total	Budget	Actual 2019
Ministry of Interior	-	29,455,957	3,977,520	56,000	57,425	710,563	34,257,465	54,141,942	48,206,905
Legislation & Legal Opinion Commis	-	-	-	-	-	-	-	5,000	582
Ministry of Foreign Affairs	-	1,012,666	5,360	-	42,009	113,295	1,173,330	2,055,000	1,328,080
Min. of Justice & Islamic Aff. & Awc	-	10,088,997	8,376	26,972	-	19,928,125	30,052,470	34,307,300	31,521,758
Ministry of Education	-	8,590	146,262	-	34,821	406,930	596,603	556,930	462,137
Ministry of Health	-	250	38,576,898	157,379	9,198	134,244	38,877,969	38,115,000	31,754,468
Min. of works & Muni. Aff. & Urban	-	3,060,981	890,322	117,758	9,370	13	4,078,444	5,108,000	6,933,340
Ministry of Youth & Sports Affairs	-	20	20,348	1,000	150	119,539	141,057	2,000,000	42,779
Ministry of Labor and Social Develop	-	170	229	-	23,690	-	24,089	29,000	3,740
Ministry of Commerce & Industry & '	-	18,451,684	433,471	9,775,732	700	307,369	28,968,956	39,532,700	34,193,939
Ministry of Housing	-	200	-	-	-	-	200	35,000	287,826
The Supreme Council for Environmer	-	630,150	59,639	76,935	-	7,298	774,022	1,923,700	2,016,960
Min. of works & Muni. Aff. & Urban	-	4,700,803	152,608	4,977,850	51,391	126,876	10,009,528	6,000,000	5,549,685
Ministry of Transportation and Comm	-	2,036,703	24,735,241	11,531,194	402	309,058	38,612,598	50,458,000	50,830,271
National Guard	-	-	-	-	-	-	-	-	35,557
Ministry Of Information Affairs	-	386,040	179,857	11,170	-	13,236	590,303	2,200,000	990,132
Tender Board	-	556,691	228,362	-	-	-	785,053	790,000	720,578
Transfers	-	15,458,664	886,470	228,873,354	201,526	16,317,316	261,737,330	155,238,003	155,009,110
Oil & Gas Revenue (Note no.11)	1,232,792,812	-	-	-	-	-	1,232,792,812	2,096,283,000	2,090,143,298
Bahrain Authority for Culture and An	-	45,367	-	8,050	22,535	6,547	82,499	351,700	315,283
Administrative Body of the Public Pro	-	-	-	-	-	50	50	-	75
Education and Training Quality Auth	-	-	4,600	-	-	-	4,600	-	655
Civil Service Bureau	-	-	-	-	75	-	75	-	-
Information and Egovernment Authori	-	3,581,088	166,235	-	-	331	3,747,653	3,620,300	3,539,184
General Secretariat of the High Coun	-	-	-	-	-	-	-	-	105
Supreme Judicial Council	-	-	1,063	-	-	-	1,063	-	1,485
Min. of Justice & Islamic Aff. & Awc	-	8,775	-	-	-	-	8,775	10,000	8,550
Survey and Land Registration Bureau	-	12,234,463	133,938	600	-	-	12,369,002	21,901,000	14,253,275
Bahrain Institute for Political Develop	-	60	-	-	-	-	60	-	25
Ministry of Finance and National Eco	-	-	-	360	685	-	1,045	-	1,405
Customs Affairs	-	87,339,190	2,401,132	-	430	1,903,600	91,644,352	157,902,715	100,376,565
Urban Planning & Development Auth	-	230,450	-	-	-	-	230,450	1,000,900	311,620
National Health Regulatory Authority	-	1,919,540	300	-	-	216,470	2,136,310	3,000,000	1,956,427
National Bureau For Revenue	-	288,676,629	-	-	-	-	288,676,629	269,928,364	321,560,081

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2020

Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Goods & Services	Investments & Properties	Sale of Capital Assets	Fines & Mis.	Total	Budget	Actual 2019
National Space Science Agency	-	-	260	-	-	-	260	-	60
Total	1,232,792,812	479,884,128	73,008,491	255,614,354	454,407	40,620,860	2,082,375,052	2,946,493,554	2,902,355,940

4- Revenue By Chapter, Section, And Item

Code				Description	2020			Actual 2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	1	1	40011	Oil Sales - Bahrain Field	255,094,229	184,172,370	(70,921,859)	129,563,620
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	1,116,233,235	730,444,720	(385,788,515)	1,386,475,415
4	1	1	40014	Future Generations Reserve- Abu-Sa'afa Field	(20,586,000)	(3,338,090)	17,247,910	(23,333,401)
4	1	2	40037	Gas Sales to Electricity Power and Water Station	53,292,616	0	(53,292,616)	24,488,858
4	1	2	40051	Gas Sales - Alba	197,777,268	0	(197,777,268)	127,701,666
4	1	2	40052	Gas Sales - Bapco	56,186,724	0	(56,186,724)	41,038,712
4	1	2	40053	Gas Sales - Banagas	12,747,563	0	(12,747,563)	24,533,850
4	1	2	40054	Gas Sales - Other Companies	416,758,467	314,876,430	(101,882,037)	354,707,900
4	1	3	42011	Gas Income Tax	2,660,414	1,919,050	(741,364)	3,024,263
4	1	3	42012	Oil and Gas Fees and Penalties	0	0	0	16,920,000
4	1	3	42013	Petrol Tax	6,118,484	4,718,332	(1,400,152)	5,022,415
4	2	2	42501	Customs Duty on Essential Trade	74,261,106	45,443,074	(28,818,032)	46,517,323
4	2	2	42503	Customs Duty on Vehicles	20,400,000	9,472,996	(10,927,004)	11,995,507
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Tobacco	45,900,000	11,937,624	(33,962,376)	16,660,253
4	2	2	42505	Customs Duty on Luxury Goods	0	0	0	62
4	2	2	42506	Customs Duty on Yachts	204,000	454,111	250,111	46,290
4	2	2	42507	Protection of Domestic Industries	918,000	990,382	72,382	892,684
4	2	2	42509	Customs Duty on Boiler Machines	291,312	10,475,531	10,184,219	8,262,313
4	2	2	42511	Customs Duty on Electrical Machinery and Equipment	1,752,847	5,083,632	3,330,785	6,504,755
4	2	2	42512	Customs Duty on Iron and Steel	127,704	1,239,369	1,111,665	293,824
4	2	2	42513	Customs Duty on Reinforced Steel and Iron coils	27,030	10,750	(16,280)	15,170
4	2	3	43011	General Trade Activities Registration Fees	7,700,000	4,907,813	(2,792,187)	5,038,982
4	2	3	43031	Financial Service Activities Registration Fees	0	0	0	3,600
4	2	3	43041	Miscellaneous Service Activities Registration Fees	1,353,096	276,159	(1,076,937)	335,923
4	2	3	43042	Air Transport Activities	135,000	91,100	(43,900)	77,950
4	2	3	43043	Air Licensing Activities	378,000	299,202	(78,798)	575,685
4	2	3	43044	Land Transport Licenses	1,230,000	886,627	(343,373)	1,359,574
4	2	3	43045	Post Regulatory Licenses	390,000	527,147	137,147	284,252
4	2	3	43046	Fees for Issuing or Renewing Vehicle Inspection Li	412	101,070	100,658	6,985
4	2	3	43051	Commercial Agencies Registration Fees	0	2,210	2,210	11,491
4	2	3	43052	Lease Contract Fees	0	275,090	275,090	131,949
4	2	3	43053	Health and Medical Veterinary Institutional Regist	832	1,380	548	1,625
4	2	3	43054	Contractor Pre-Qualification Fees	135,000	209,040	74,040	118,475
4	2	3	43071	Organizing Engineering Professional Practice Fees	300,000	100,000	(200,000)	400,000
4	2	3	43081	Sand Mining License Fees	600,000	550,000	(50,000)	550,000
4	2	3	43082	Application and licensing fees for pearl diving an	53,040	28,150	(24,890)	29,725
4	2	3	43091	Real estate development licensing Fees	405,500	200,000	(205,500)	480,000
4	2	3	43092	Broker Licensing Fees	43,000	40,700	(2,300)	56,100
4	2	3	43094	Licensing of Developers Fees	1,000	1,460	460	1,260
4	2	3	43096	Off Plan Sale Unit Registration	170,000	56,100	(113,900)	49,400
4	2	3	43097	Annotation of The Off-Plan Sale Project in the Lan	0	2,000	2,000	5,000
4	2	3	43098	Issuing Security Permission Fees	0	124,660	124,660	0
4	2	3	44041	Pharmaceutical Products Licenses & Fees	452,808	310,803	(142,005)	415,831
4	2	3	44042	Health Facilities Licenses & Fees	705,080	468,360	(236,720)	440,610
4	2	3	44043	Health Professions Licenses & Fees	1,760,832	1,167,749	(593,083)	971,849
4	2	3	44044	Agricultural & pesticides licenses & permits fees	16,640	31,060	14,420	35,910
4	2	3	44045	Soil Conditioner, Pesticides, & Agricultural Produ	2,600	410	(2,190)	6,200
4	2	3	44046	Radio frequency services licensing fees	902,595	1,384,961	482,366	1,393,907
4	2	3	44061	Environmental Evaluation License Fees	13,000	41,896	28,896	46,368
4	2	3	44062	Environmental License Fees for Business Activities	21,000	6,988	(14,012)	8,395
4	2	3	44063	Chemicals & Radiant Materials License Fees	45,000	38,600	(6,400)	37,279
4	2	3	44064	Hazardous Waste License Fees	1,350,000	407,818	(942,182)	1,359,991
4	2	4	44011	Passport Fees	1,543,958	621,031	(922,927)	947,701
4	2	4	44012	Residence Permit Fees	4,359,091	1,452,848	(2,906,243)	3,744,432

Code				Description	2020			Actual 2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44013	Visa & NOC Fees	15,377,269	4,448,907	(10,928,362)	14,672,628
4	2	4	44015	Identity Card Fees	2,300,000	2,138,821	(161,179)	2,017,967
4	2	4	44016	CONSUITANCY SERVICES FEES	260,000	334,950	74,950	258,623
4	2	4	44017	Fingerprint Authentication Fees	30,000	40,540	10,540	35,865
4	2	4	44021	Labour Market Regulatory Authority Fee	24,689,243	15,156,902	(9,532,341)	25,548,190
4	2	4	44022	Fast Track Services for Completion of Audit and I	204	160	(44)	221
4	2	4	44023	Commodity Classification Fees	4,080	3,765	(315)	5,619
4	2	4	44024	Commodity Inspection Fees	408	0	(408)	690
4	2	4	44025	Customs Insurance Fees	35,700	6,895	(28,805)	10,864
4	2	4	44026	Fees on Custom Vehicle Cards	15,300	8,396	(6,904)	10,838
4	2	4	44033	Collection Fees For BCCI	275,000	126,806	(148,194)	209,532
4	2	4	44051	Ownership Registration Fees	200,000	133,180	(66,820)	147,054
4	2	4	44052	Ownership Transfer Fees	20,000,000	12,101,284	(7,898,716)	13,816,427
4	2	4	44071	Car Registration Fees	17,097,955	17,433,053	335,098	16,834,246
4	2	4	44072	Driving License Fees	4,609,672	4,099,716	(509,956)	4,841,642
4	2	4	44073	Sale of Special and Semi-Special Vehicle License P	2,020,711	856,067	(1,164,644)	610,998
4	2	4	44091	Legal Fees	8,604,000	8,553,133	(50,867)	8,996,936
4	2	4	44092	Documentation Fees	1,400,000	1,008,241	(391,759)	1,174,793
4	2	4	44093	Certification of Official Documents Fees	2,860,000	2,904,471	44,471	3,199,149
4	2	4	44094	Fees on Private Tobacco Goods	0	0	0	128,281
4	2	4	44131	Gold Assaying Fees	2,272,000	1,030,319	(1,241,681)	1,546,912
4	2	4	44151	Design & Measurement Fees	17,500	9,434	(8,066)	38,099
4	2	4	44152	Design & Trademark Fees	8,520,000	7,576,236	(943,764)	8,352,531
4	2	4	44153	Trademarks & Commercial Reg. Amend. Fees	6,621,000	4,627,881	(1,993,119)	5,032,284
4	2	4	44171	Departure Fees	2,471,000	32,945	(2,438,055)	1,650,232
4	2	4	44172	Entrance Permit Fees	797,000	256,679	(540,321)	897,247
4	2	4	44173	Handling Fees on King Fahad Causeway	510,000	269,801	(240,199)	334,939
4	2	4	44181	Partial Land Subdivision Fees	50,000	44,900	(5,100)	47,800
4	2	4	44182	Main Land Subdivision Fees	200,000	185,550	(14,450)	263,650
4	2	4	44183	Fees of Sand Extraction & Sale	3,230,800	2,393,056	(837,744)	5,121,213
4	2	4	44184	Capital Contribution for Infrastructure Fees	2,750,000	4,056,398	1,306,398	2,879,209
4	2	4	44191	Tender Fees	636,150	581,758	(54,392)	829,818
4	2	4	44211	Wireless Equipment Fees	1,287,377	334,041	(953,336)	213,581
4	2	4	44212	Vedio Sales Distribution Rights	54,000	52,000	(2,000)	105,505
4	2	4	44904	Ship Arrival and Departure Permit Fees	443,836	202,860	(240,976)	700,350
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	281,500	279,575	(1,925)	318,930
4	2	4	44908	Application Fees	1,287,281	198,877	(1,088,404)	453,280
4	2	5	42101	Excise Revenue on Imported Energy Drinks	2,550,000	1,975,543	(574,457)	2,119,477
4	2	5	42102	Excise Revenue on Imported Carbonated Drinks	2,040,000	1,326,769	(713,231)	1,629,846
4	2	5	42103	Excise Revenue on Imported Electronic Vaporizers	3,570,000	1,477,264	(2,092,736)	3,366,266
4	2	5	42111	Excise Revenue on Imported Tobacco	46,211,445	40,967,597	(5,243,848)	43,488,590
4	2	5	42201	Excise Revenue on Locally Produced Energy Drinks	1,198,845	0	(1,198,845)	0
4	2	5	42202	Excise Revenue on Locally Produced Carbonated Drin	14,313,634	9,385,596	(4,928,038)	10,617,037
4	2	5	42211	Excise Revenue on Locally Produced Tobacco	44,440	0	(44,440)	0
4	2	6	42601	Value Added Revenue on Imported Goods	199,000,000	179,123,633	(19,876,367)	190,093,390
4	2	6	42602	VAR on Government Services	1,000,000	1,934,219	934,219	104,727
4	2	6	42603	Forfeited Value Added Revenue	0	683,975	683,975	0
4	2	6	42604	Value added revenue for filing returns from payers	0	51,802,034	51,802,034	70,140,748
4	3	1	40136	Airport Information Publication	20,000	0	(20,000)	15,060
4	3	1	41011	Hospital Private Room Charges	500,000	338,692	(161,308)	498,647
4	3	1	41012	Primary Health Care Charges	31,500,000	24,691,764	(6,808,236)	25,850,934
4	3	1	41013	Public Health Services	3,200,000	12,092,400	8,892,400	2,954,880
4	3	1	41014	Special Medical Services Charges	72,000	18,064	(53,936)	103,480
4	3	1	41015	Road Accident Treatment Fees	5,000	0	(5,000)	0
4	3	1	41016	Limited Private Practice Charges	50,000	0	(50,000)	0
4	3	1	41017	Out-Patient Charges	625,000	288,494	(336,506)	529,642

Code				Description	2020			Actual 2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	1	41018	Medical Commission Fees	95,000	52,590	(42,410)	92,870
4	3	1	41019	Occupational Injury Treatment Fees	270,000	270,000	0	270,000
4	3	1	41020	Pre-employment Medical Examination Fees	350,000	123,265	(226,735)	221,087
4	3	1	41023	X-Ray Fees	100,000	50,531	(49,469)	60,499
4	3	1	41024	Lab. Fees	360,000	293,554	(66,446)	273,227
4	3	1	41025	Operations Fees	225,000	71,417	(153,583)	155,600
4	3	1	41026	Maternity Services	250,000	297,404	47,404	242,704
4	3	1	41027	Public University Tution Fees for Non-Bahrainis	20,160	0	(20,160)	0
4	3	1	41028	Courses & Seminar Fees	0	4,600	4,600	200
4	3	1	41029	Public University Fees for Bahrainis	452,828	0	(452,828)	0
4	3	1	41031	Parcel & Postal Fees	760,000	368,636	(391,364)	579,115
4	3	1	41032	Post Box Rental	440,000	309,160	(130,840)	403,060
4	3	1	41033	Transit Post Fees	400,000	579,319	179,319	375,100
4	3	1	41034	Stamp Sales	430,000	220,678	(209,322)	361,742
4	3	1	41035	Franking Machine Sales	1,000,000	611,780	(388,220)	870,067
4	3	1	41051	Container Handling & Storage Charges	7,420,400	5,910,202	(1,510,198)	7,345,277
4	3	1	41052	Harbor Services Charges	615,600	830,152	214,552	482,777
4	3	1	41053	Port Operation Charges	1,050,000	1,206,588	156,588	1,387,076
4	3	1	41055	Customs Stamp - Containers	122,400	61,676	(60,724)	97,871
4	3	1	41056	Screen Inspection Fees	2,040,000	2,281,942	241,942	2,065,107
4	3	1	41071	Aeroplane Landing Fees	710,000	0	(710,000)	568,477
4	3	1	41073	Overflying Fees	21,000,000	14,449,047	(6,550,953)	22,432,909
4	3	1	41085	Ambulance Services	0	113,622	113,622	0
4	3	1	41091	Telephone Usage Charges	20,000	500	(19,500)	2,073
4	3	1	41111	Vehicle Parking Fees	284,954	214,969	(69,985)	218,298
4	3	1	41112	Driving Instruction Fees	1,775,958	1,090,785	(685,173)	1,821,887
4	3	1	41151	Advertisement Sales	500,000	145,687	(354,313)	454,537
4	3	1	41152	Tender Advertisement fees	240,000	228,362	(11,638)	197,100
4	3	1	41161	Veterinary & Quarrying Services	42,640	107,620	64,980	93,828
4	3	1	41162	Spraying of pesticides, & Treatment of means of tr	0	68	68	87
4	3	1	41163	Consignments & Agricultural Inspection & Analysis	236,300	355,030	118,730	471,680
4	3	1	41171	Security Guard Income	3,892,586	1,928,100	(1,964,486)	1,355,391
4	3	1	41212	Subscriptions to Training Programmes	1,035,576	468,902	(566,674)	917,764
4	3	1	41232	Land Survey Charges	300,000	65,622	(234,378)	96,845
4	3	1	41234	Fees on underground water usage	50,000	168,324	118,324	116,256
4	3	1	41901	Issue of Certificate Charges	1,647,106	1,103,790	(543,316)	1,359,566
4	3	1	41902	Examination Charges	42,000	56,081	14,081	63,507
4	3	1	41905	News and Media Services	52,000	34,170	(17,830)	149,507
4	3	1	41907	E-Services Fees	16,000	70,802	54,802	17,020
4	3	1	41908	Bahrain Polytechnic Revenues	0	722,965	722,965	662,850
4	3	1	41909	Organizing Conferences, Exhibitions and (Events) F	600,000	20,348	(579,652)	33,660
4	3	1	41911	E-Meeting System Revenues	22,000	0	(22,000)	0
4	3	1	41912	Issuing Security Reports Fees	0	2,050	2,050	0
4	3	2	40111	Agricultural Product Sales	12,210	8,346	(3,864)	7,938
4	3	2	40112	Animal Product Sale	67,920	36,359	(31,561)	66,975
4	3	2	40131	Printing Press Sales	1,728	0	(1,728)	0
4	3	2	40132	Publication Fees	1,009,300	77,239	(932,061)	72,811
4	3	2	40133	Book Sales	57,700	45,184	(12,516)	63,848
4	3	2	40134	Magazines & Newspaper Sales	2,100	0	(2,100)	2,600
4	3	2	40135	Official Forms and Documents Sales	611,400	458,678	(152,722)	571,302
4	3	2	40137	Sale of Paper and other Materials designated for R	150	91	(59)	569
4	3	2	40151	Philatelic Office Sales	9,500	4,641	(4,859)	12,791
4	3	2	40915	Other Product Sales	26,000	33,328	7,328	32,594
4	3	2	41086	Sale of Medicines	0	24,874	24,874	0
4	4	1	45011	Shares Dividends and Capital Income	3,165,584	2,500,000	(665,584)	2,500,000
4	4	1	45014	Government returns from Oil & Gas Holding Company	56,400,000	0	(56,400,000)	56,400,000
4	4	1	45015	Government returns from Telecommunication Regulator	11,490,369	13,553,692	2,063,323	8,514,746
4	4	1	45016	Government Return from Eskan Bank	10,000,000	10,000,000	0	10,000,000
4	4	1	45017	Government Returns from Mumtalakat Holding Company	30,000,000	30,000,000	0	30,000,000

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Code				Description	2020			Actual 2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	4	1	45501	Interest of Deposits & Bank Accounts	3,846,900	2,836,400	(1,010,500)	3,134,780
4	4	1	49917	Transfers from Future Generation Fund	0	169,200,000	169,200,000	0
4	4	2	46011	Land Rent	2,830,599	1,360,141	(1,470,458)	1,576,337
4	4	2	46021	Industrial Estates Rent	13,868,000	10,584,509	(3,283,491)	13,771,392
4	4	2	46031	Houses & Building Rents	1,184,130	559,219	(624,911)	894,318
4	4	2	46041	Commercial Stores Rents	303,000	103,008	(199,992)	155,664
4	4	2	46051	Galleries & Theaters Rents	30,000	2,250	(27,750)	45,100
4	4	2	46061	Vehicle Rents	1,200	2,170	970	2,800
4	4	2	46071	Equipment Rents	22,726	7,694	(15,032)	24,621
4	4	2	46081	Exhibition Rents	110,000	0	(110,000)	0
4	4	3	45103	Government Concessions	16,367,012	14,905,271	(1,461,741)	10,974,830
4	6	1	48011	Income on Sale of Equipment Capital Assets	26,119	6,507	(19,612)	17,080
4	6	1	48012	Income on Sale of Materials Capital Assets	97,600	90,526	(7,074)	132,812
4	6	1	48013	Income on Sale of Apparatus Capital Assets	0	100	100	920
4	6	1	48014	Income on Sale of Vehicles Capital Assets	20,736	231,834	211,098	9,638
4	6	1	48015	Income on Sale of Furniture Capital Assets	12,900	11,676	(1,224)	5,174
4	6	3	48501	Income on Auction Sales of Capital Assets	171,752	113,765	(57,987)	101,740
4	7	1	49011	Fines	635,000	854,654	219,654	818,962
4	7	1	49021	Penalties (Delay in Works Execution)	675,410	281,868	(393,542)	692,322
4	7	1	49031	Compensations	50,000	49,327	(673)	131,383
4	7	1	49051	Vehicle Towing Fees	73,620	55,144	(18,476)	65,556
4	7	1	49052	Traffic Accident & Report Fees	805,079	456,226	(348,853)	731,220
4	7	1	49053	Traffic Fines & Contraventions	16,000,000	10,133,197	(5,866,803)	14,258,715
4	7	1	49061	Forfeited Trust Monies	8,211,500	1,499,034	(6,712,466)	3,447,312
4	7	1	49081	Criminal Fines Fees	5,000,000	7,969,478	2,969,478	5,746,857
4	7	1	49082	Prosecution Guarantee Fees	3,000,000	1,825,449	(1,174,551)	860,351
4	7	2	31012	Adjustments to Prior Years Results	16,000	5,414	(10,586)	0
4	7	2	49901	Recovery of Fixed Expenses	0	272	272	0
4	7	2	49902	Labour and Employees Cost	1,114,000	126,664	(987,336)	330,206
4	7	2	49903	Variance of Currencies	1,010,000	111,551	(898,449)	317,329
4	7	2	49905	Commitment Compensation	0	245,842	245,842	116,284
4	7	2	49906	Other Institutions Revenues	2,447,408	853,649	(1,593,759)	711,572
4	7	2	49913	Revenue-Unidentified Customer	0	29,755	29,755	108,858
4	7	2	49914	Revenue-Unapplied Invoice	0	280,596	280,596	98,007
4	7	2	49916	Spending Adjustments from Embassies and Consulates	100,000	0	(100,000)	0
4	7	2	49999	Unclassified Revenue	5,398,561	4,580,135	0	3,576,135
4	7	3	49908	Budget Surplus	0	11,262,603	11,262,603	11,858,075
Total					2,946,493,554	2,082,375,052	(864,118,502)	2,902,355,940

5- Projects & Recurrent Expenditures Budget

							BD
Description	Initial Budget	Emergency Budget	Amendments	Carried Forward Budget from Prior Years	Available Budget	Actual Expenditure	Surplus (Exceeding)
Recurrent Expenditure							
Manpower	1,377,123,962	-	9,276,067	-	1,386,400,029	1,389,808,947	(3,408,918)
Services	225,238,104	-	(24,084,312)	501,844	201,655,636	221,968,427	(20,312,791)
Consumables	113,368,701	-	6,411,713	-	119,780,414	133,504,935	(13,724,521)
Assets	18,136,722	-	(2,062,363)	-	16,074,359	15,132,187	942,172
Maintenance	43,531,467	-	(5,683,932)	-	37,847,535	49,580,500	(11,732,965)
Transfers	553,555,687	177,360,117	(20,685,885)	8,158,131	718,388,050	726,004,810	(7,616,760)
Grants & Repayment of Loan Interest	1,016,247,687	-	3,025,424	-	1,019,273,111	997,042,755	22,230,356
Total Recurrent Expenditure	3,347,202,330	177,360,117	(33,803,288)	8,659,975	3,499,419,134	3,533,042,561	(33,623,427)
Projects	200,000,000	-	33,803,288	21,000,000	254,803,288	219,914,638	34,888,650
Total Expenditure	3,547,202,330	177,360,117	-	29,659,975	3,754,222,422	3,752,957,199	1,265,223

6- Initial Budget, Amendments, and Variation of Recurrent Expenditures

Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
General Public Services Sector	884,126,000	10,217,651	8,158,131	902,501,782
Prime Minister's Court	18,069,000	-	-	18,069,000
First Deputy Prime Minister	3,208,000	-	-	3,208,000
Deputy Prime Minister	2,868,000	353,892	-	3,221,892
Advisor to the Prime Minister	556,000	31,572	-	587,572
Ministry of Cabinet Affairs	452,000	190,000	-	642,000
General Secretariat Cabinet Affairs	1,138,000	-	-	1,138,000
Legislation & Legal Opinion Commission	2,202,000	84,000	-	2,286,000
Ministry of Shura Council & Representatives Council Affairs	1,321,000	-	-	1,321,000
Shura Council	9,427,000	(481,200)	-	8,945,800
Representatives Council	10,888,000	(653,400)	-	10,234,600
National Audit Court	5,264,000	-	-	5,264,000
Ministry of Finance and National Economy	7,570,000	3,000,000	-	10,570,000
Ministry of Foreign Affairs	38,849,000	-	-	38,849,000
Contribution to GCC	11,000,000	(69,565)	-	10,930,435
Contribution to United Nations	3,500,000	(295,699)	-	3,204,301
Contributions to Arab & Islamic Organizations	2,239,000	(1,658,483)	-	580,517
Civil Service Bureau	5,567,000	527,271	-	6,094,271
Information & E-government Authority	11,378,000	518,854	-	11,896,854
Survey & Land Registration Bureau	7,572,000	-	-	7,572,000
Tender Board	936,000	350,000	-	1,286,000
National Bureau For Revenue	5,000,000	-	-	5,000,000
Sustainable Energy Authority	-	1,000,000	-	1,000,000
The King Hamad Center For Peaceful Coexistence	990,000	-	-	990,000
National Institution for Human Rights	830,000	(49,800)	-	780,200
Bahrain Institute for Public Administration	1,604,000	138,619	-	1,742,619
Bahrain Institute for Political Development	1,188,000	-	-	1,188,000
Ministry of Justice & Islamic Affairs & Awqaf (Islamic Affairs)	3,779,000	-	-	3,779,000
High Council for Islamic Affairs	2,422,000	-	-	2,422,000
Sunni Awqaf	2,734,000	(76,000)	-	2,658,000
Ja'afari Awqaf	2,734,000	(76,000)	-	2,658,000
Bait Al-Qur'an	75,000	-	-	75,000
Government Debt Interest	697,000,000	(22,000,000)	-	675,000,000
Risk Financing	400,000	-	-	400,000
Government Grants	750,000	-	-	750,000
Miscellaneous Commitments	11,500,000	7,268,344	5,646,918	24,415,262
Other Estimations for Line Ministries & Government Agencies	7,559,000	(7,559,000)	-	-
Account of Carrying Forward Budget	-	-	2,511,213	2,511,213
Accounts under the supervision of the Ministry of Finance and National Economy	-	29,288,242	-	29,288,242
International Bank For Reconstruction and Development	-	386,004	-	386,004
Contribution of the Kingdom of Bahrain to the Asian Investment Bank in Infrastruct	1,557,000	-	-	1,557,000
Defence Sector	524,428,000	3,672,250	0	528,100,250
Ministry of Defence (see note no.13)	482,050,000	-	-	482,050,000
General Commission for the Higher Defence Council	284,000	3,672,250	-	3,956,250
National Guard	42,094,000	-	-	42,094,000
Public Order and Safety Sector	442,805,000	2,220,562	0	445,025,562

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Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Ministry of Interior	355,448,000	2,534,350	-	357,982,350
Governorates	4,421,000	(265,260)	-	4,155,740
National Security Agency	34,116,000	-	-	34,116,000
Customs Affairs	19,983,000	3,800	-	19,986,800
Supreme Judicial Council	13,064,000	-	-	13,064,000
Ministry of Justice & Islamic Affairs & Awqaf (Justice Affairs)	10,203,000	32,272	-	10,235,272
Administrative Organization for Public Prosecution	3,341,000	-	-	3,341,000
Constitutional Court	2,229,000	(84,600)	-	2,144,400
Economic Affairs and Infrastructure Sector	260,863,000	11,907,495	0	272,770,495
Economic Development Board	5,683,000	(251,400)	-	5,431,600
Ministry of Industry, Commerce & Tourism	9,876,000	562,298	-	10,438,298
Ministry of Labour & Social Development	13,088,000	-	-	13,088,000
Labour Market Regulatory Authority	9,941,000	(793,460)	-	9,147,540
Ministry of Oil	168,000	46,987	-	214,987
National Oil & Gas Authority	1,605,000	-	-	1,605,000
Office of the Minister of Electricity&Water Affairs	232,000	-	-	232,000
Electricity & Water Authority (see note 12)	141,000,000	13,481,226	-	154,481,226
Ministry of Works, Municipalities Affairs & Urban Planning (Works Affairs)	42,220,000	-	-	42,220,000
Ministry of Transportation & Telecommunications	28,547,000	594,626	-	29,141,626
Bahrain International Air Show	2,500,000	(2,169,565)	-	330,435
Bahrain Internet Exchange	1,268,000	518,183	-	1,786,183
Bahrain Centre for Strategic, International and Energy Studies	1,244,000	66,200	-	1,310,200
Future Generation Reserve Council	2,460,000	(147,600)	-	2,312,400
National Authority for Space Sciences	1,031,000	-	-	1,031,000
Bahrain Bourse	-	-	-	0
Environmental Protection Sector	4,615,000	0	0	4,615,000
Supreme Council for the Environment	4,615,000	-	-	4,615,000
Housing and Community Amenities Sector	13,899,000	670,000	0	14,569,000
Ministry of Housing	4,434,000	-	-	4,434,000
Ministry of Works, Municipalities Affairs & Urban Planning (Municipalities Affairs & Urban Planning & Development Authority	5,727,000	-	-	5,727,000
Urban Planning & Development Authority	3,126,000	-	-	3,126,000
Real Estate Regulatory Authority	-	670,000	-	670,000
Municipality Councils	612,000	-	-	612,000
Health Sector	299,008,000	5,650,711	501,844	305,160,555
Supreme Council for Health	424,000	369,600	501,844	1,295,444
Ministry of Health	215,753,000	5,010,970	-	220,763,970
National Health Regulatory Authority	2,497,000	70,141	-	2,567,141
King Hamad University Hospital (See Note 13&14)	35,698,000	-	-	35,698,000
Mohammed bin Khalifa Al Khalifa Cardiac Center (See Note 13)	19,636,000	-	-	19,636,000
National Oncology Center (See Note 13&14)	25,000,000	-	-	25,000,000
Account of expenses for treating accidents and emergency cases for citizens abroad	-	200,000	-	200,000
Youth, Culture and Media Sector	55,650,000	1,115,891	0	56,765,891
Ministry of Youth & Sport Affairs	11,750,000	229,300	-	11,979,300
General Secretariat for Youth & Sports High Council	12,337,000	-	-	12,337,000
Rashed Club for Equestrian & Horse Racing	1,904,000	-	-	1,904,000
Bahrain Authority for Culture & Antiquities	6,452,000	886,591	-	7,338,591
Isa Cultural Centre	1,298,000	-	-	1,298,000
Isa Award for Service to Humanity	830,000	-	-	830,000
National communication centre	1,230,000	-	-	1,230,000
Ministry of Information Affairs	19,646,000	-	-	19,646,000
The High Authority of Media & Communication	203,000	-	-	203,000
Education Sector	328,763,000	0	0	328,763,000
Ministry of Education	276,982,000	-	-	276,982,000

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Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Education & Training Quality Authority	3,928,000	-	-	3,928,000
University of Bahrain	34,859,000	-	-	34,859,000
Bahrain Teachers College	3,244,000	-	-	3,244,000
Bahrain Polytechnic	9,750,000	-	-	9,750,000
Social Protection Sector	435,554,000	28,233,482	0	463,787,482
National Social Fund	19,100,000	511,562	-	19,611,562
Social Security Fund	21,500,000	-	-	21,500,000
Obligations and Subsidies for Retirement Systems	19,000,000	1,485,932	-	20,485,932
Improve the Standard of Living for Retirees Allowance	132,000,000	21,278,777	-	153,278,777
Government Share in Pension Schemes	800,000	-	-	800,000
Reduce Cost of Living for Families	128,000,000	-	-	128,000,000
Alimony Fund	250,000	-	-	250,000
Food Subsidies	35,904,000	2,578,569	-	38,482,569
The Government's Share in Unemployment Insurance	18,000,000	2,378,642	-	20,378,642
Housing Programme Support (Rent Allowance)	57,000,000	-	-	57,000,000
Housing Programme Support (Housing Loans Reduction)	4,000,000	-	-	4,000,000
Reserve Account(3%)	97,491,330	(97,491,330)	-	0
Emergency expenses included under Decree-Law No.(22) of 2020 (Note No.5&16)	0	177,360,117	-	177,360,117
Total	3,347,202,330	143,556,829	8,659,975	3,499,419,134

7- Recurrent Expenditure By Chapters And Ministries

										BD
Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2019
H.H. Prime Minister Court	3,793,045	3,489,207	48,180	103,195	12,901	10,500,000	-	17,946,528	18,069,000	18,022,010
Ministry of Defence (See Note 13)	422,662,380	36,599,703	26,693,104	6,566,048	33,955,862	-	2,507,803	528,984,900	482,050,000	539,567,214
Ministry of Interior	318,072,364	20,104,840	8,133,632	1,740,895	4,887,574	-	-	352,939,305	357,982,350	357,622,683
National Security Agency	-	-	-	-	-	33,313,200	-	33,313,200	34,116,000	34,116,000
Legislation & Legal Opinion Commission	1,786,491	229,022	3,041	2,568	6,297	-	-	2,027,419	2,286,000	1,888,536
Ministry of Foreign Affairs	22,241,835	10,189,942	512,840	446,182	626,909	-	398,828	34,416,536	38,849,000	38,892,485
Min. of Justice & Islam. Aff. & Awqaf -Justice	7,824,503	1,515,743	35,365	23,799	82,602	38,908	66,000	9,586,920	10,235,272	10,473,901
Ministry Of Education	233,940,860	24,922,651	2,178,944	465,068	639,917	-	-	262,147,440	276,982,000	296,191,995
Ministry of Health	131,878,299	28,102,441	66,033,012	51,868	2,492,090	-	123,158	228,680,868	220,763,970	231,656,516
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Adm.	4,694,704	701,774	112,555	5,896	11,680	-	-	5,526,609	5,727,000	6,225,809
Ministry of Youth & Sports Affairs	2,913,171	2,865,450	186,957	6,884	500,190	308,139	1,581,851	8,362,642	11,979,300	11,515,797
Rashid Equestrian & Horseracing Club	839,806	655,302	69,376	41,507	298,008	-	-	1,903,999	1,904,000	2,060,101
Ministry of Labor and Social Dev.	9,948,503	1,754,825	19,670	280	20,954	-	100,000	11,844,232	13,088,000	12,934,111
Office of the Minister of Cabinet Affairs	362,596	102,694	5,852	2,472	-	-	-	473,614	642,000	450,920
Ministry of Commerce & Industry & Tourism	6,665,015	2,554,859	24,777	16,563	36,869	-	-	9,298,083	10,438,298	10,342,346
Ministry of Housing	3,390,709	569,886	19,054	8,567	57,087	-	-	4,045,303	4,434,000	4,274,787
Office of The First Deputy Prime Minister	1,271,013	175,789	22,455	90,663	7,941	-	20,000	1,587,861	3,208,000	1,688,816
Offices of the Prime Minister's Deputies	2,424,226	377,525	36,224	15,261	15,883	-	-	2,869,119	3,221,892	2,894,456
Offices of the Prime Minister's Advisors	412,266	113,845	10,475	3,688	250	-	-	540,524	587,572	559,782
Office of the Minister of Electricity&Water Affairs	118,367	38,436	7,909	7,352	389	-	-	172,453	232,000	205,795
The Supreme Council for Environment	3,321,234	801,788	228,386	16,622	74,406	-	-	4,442,436	4,615,000	4,609,802
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note 13)	12,099,142	150,109	7,098,492	401,130	467,057	-	27,600	20,243,530	19,636,000	20,300,415
Min. of Works and Mun. Aff. and Urban Plan.-Works	19,318,712	20,655,761	85,400	3,136	35,622	-	-	40,098,631	42,220,000	41,626,008
Electricity & Water Authority (See Note 12)	190	-	-	-	-	154,481,226	-	154,481,416	154,481,226	141,000,000
Ministry of Transportation & Communication	12,885,585	15,300,895	100,220	18,003	818,707	-	-	29,123,410	29,141,626	29,824,103
National Guard	40,676,563	492,746	132,218	-	24,968	-	24,500	41,350,995	42,094,000	42,094,000
National Oil & Gas Authority	871,166	588,933	7,673	3,354	4,782	-	-	1,475,908	1,605,000	1,580,235
Min. of State for Shura & Rep. Council Affairs	1,092,493	173,276	5,492	6,098	2,357	-	-	1,279,716	1,321,000	1,424,051
National communication centre	790,878	219,495	1,984	3,014	7,924	-	30,000	1,053,295	1,230,000	923,882
Tender Board	727,794	245,868	3,513	3,304	1,465	-	-	981,944	1,286,000	907,310
Transfers (See Note 9)	912,773	22,230,588	-	-	-	518,568,743	990,979,426	1,532,691,530	1,505,759,540	1,277,218,070
Ministry of Oil	123,320	40,656	711	-	320	-	-	165,007	214,987	172,341
Ministry of Information Affairs	12,421,890	4,335,202	331,955	91,107	283,903	-	-	17,464,057	19,646,000	18,368,885

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Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2019
Bahrain Authority for Culture and Antiquities	3,325,083	2,857,825	85,574	342	130,133	-	174,200	6,573,157	7,338,591	7,086,075
Supreme Council Of Health	205,679	1,005,820	2,322	1,804	2,693	-	-	1,218,318	1,295,444	727,732
Administrative Body in the Public Prosecution	2,352,136	759,403	52,680	25,701	16,541	-	-	3,206,461	3,341,000	3,303,881
Education and Training Quality Authority	2,792,905	589,390	11,955	24,114	16,465	-	-	3,434,829	3,928,000	3,814,772
Civil Service Bureau	5,244,040	566,238	7,728	1,612	7,560	-	-	5,827,178	6,094,271	5,647,098
General Secretariat of the Cabinet	806,756	162,354	9,513	10,021	2,088	-	-	990,732	1,138,000	1,052,086
Information and Egoerverment Authority	8,155,324	2,011,688	321,758	4,259	151,524	-	-	10,644,553	11,896,854	11,366,779
General Sec. of the High Counsil of Youth & Sport	756,326	187,252	10,236	8,154	7,850	8,794,594	-	9,764,412	12,337,000	13,380,757
Supreme Judicial Council	12,332,998	679,243	14,897	21,262	10,611	-	-	13,059,011	13,064,000	12,912,363
Min. of Justice & Islam. Aff. & Awqaf -Islamic. Aff	1,346,071	1,631,721	11,831	2,813	26,425	-	-	3,018,861	3,779,000	3,963,947
Survey and Land Registration Bureau	4,524,513	2,505,652	14,109	227	15,606	-	-	7,060,107	7,572,000	7,551,821
Bahrain Institute for Political Development	809,234	269,937	2,973	746	25,439	-	-	1,108,329	1,188,000	1,132,015
Ministry of Finance and National Economy	6,505,525	940,999	53,224	76,007	117,917	-	-	7,693,672	10,570,000	7,636,947
Customs Affairs	14,882,099	1,734,837	178,431	88,619	81,515	-	-	16,965,501	19,986,800	16,437,162
National Oncology Center (See Note13& 14)	11,615,427	967,345	10,525,555	980,580	2,114,889	-	96,178	26,299,974	25,000,000	28,263,737
Urban Planning & Development Authority	1,998,018	384,848	10,957	32,995	9,486	-	-	2,436,304	3,126,000	2,705,940
Supreme Council Of Islamic Affairs	647,103	328,519	8,078	70	6,763	-	614,940	1,605,473	2,422,000	1,956,336
King Hamad Hospital (See Note 13&14)	26,944,567	1,536,673	10,011,538	3,373,249	1,449,952	-	298,271	43,614,250	35,698,000	37,973,242
National Health Regulatory Authority	1,816,960	518,771	4,755	6,467	7,660	-	-	2,354,613	2,567,141	2,610,446
National Bureau of Revenue	1,717,516	1,671,556	6,061	247,950	2,766	-	-	3,645,849	5,000,000	2,429,239
National Space Sience Agency	411,583	48,494	7,132	61,073	621	-	-	528,903	1,031,000	397,080
Sustainable Energy Authority	137,191	310,611	4,162	19,598	1,082	-	-	472,644	1,000,000	-
Total	1,389,808,947	221,968,427	133,504,935	15,132,187	49,580,500	726,004,810	997,042,755	3,533,042,561	3,499,419,134	3,333,982,617

8- Recurrent Expenditures By Chapters, Sections, and Items

Code				Description	2020			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	2019
6	1	1	60011	Basic Salaries (Including Lump Sum)	794,792,945	789,310,034	5,482,911	789,505,862
6	1	1	60021	Overtime	9,920,783	11,430,824	(1,510,041)	12,943,425
6	1	1	61011	Social Allowance	46,516,248	46,492,653	23,595	46,708,770
6	1	1	61012	Standard of Living Improvement	57,027,036	57,036,798	(9,762)	57,482,216
6	1	1	61013	Car Allowance	3,578,550	4,229,480	(650,930)	2,802,475
6	1	1	61014	Year Employee Bonus	31,800	9,000	22,800	17,400
6	1	1	61015	Judiciary Allowance	2,455,417	2,615,164	(159,747)	2,102,382
6	1	1	61016	Acting Allowance	596,519	595,336	1,183	354,588
6	1	1	61017	Other Allowance	261,058	249,334	11,724	236,910
6	1	1	61019	Suggestion Reward	0	0	0	1,000
6	1	1	61021	Transport Allowance	21,203,283	21,059,085	144,198	22,279,968
6	1	1	61022	Communication Allowances	4,048,077	4,332,828	(284,751)	3,976,862
6	1	1	61024	Shift Authorities Allowance	10,044	12,286	(2,242)	4,885
6	1	1	61025	Nature of Work Allowance	33,801	233,448	(199,647)	29,630
6	1	1	61026	Risk Allowance	155,700	313,319	(157,619)	125,292
6	1	1	61031	Other Personal Allowances	35,673,185	34,905,993	767,192	38,414,549
6	1	1	61032	Special Work Award	277,100	294,127	(17,027)	827,332
6	1	1	61033	Exceptional Achievements Reward	46,200	7,300	38,900	34,400
6	1	1	61034	DISCIPLINE AWARD	44,700	51,700	(7,000)	91,300
6	1	1	61035	On Call Allowance (Consultant-Doctor)	3,041,000	6,682,974	(3,641,974)	3,619,415
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doct	3,147,000	3,659,375	(512,375)	3,774,922
6	1	1	61037	School Time Extension Allowance for teachers	0	0	0	4,301
6	1	1	61038	Air Navigation Allowance	1,112,263	1,222,523	(110,260)	1,202,856
6	1	1	61039	Nursing Allowance	691,000	1,584,084	(893,084)	859,741
6	1	1	61043	Housing Cost	7,000	7,400	(400)	7,124
6	1	1	61044	Special Allowance	4,424,198	5,119,285	(695,087)	4,113,638
6	1	1	61045	Air license Allowance	68,750	77,657	(8,907)	67,850
6	1	1	61047	Diplomatic representation allowance	1,235,664	1,512,881	(277,217)	935,189
6	1	1	61048	Marital accompaniment allowance - Diplomatic Secto	400,000	495,723	(95,723)	336,432
6	1	1	61049	Reduced representation allowance - Diplomatic Sect	202,000	144,085	57,915	214,097
6	1	1	61053	Housing Expenses for the Diplomatic personnel appo	915,500	949,717	(34,217)	946,047
6	1	1	61991	Other Allowances	5,217,066	4,474,945	742,121	5,215,089
6	1	1	75031	Garments for Employees	0	40	(40)	0
6	1	2	60011	Basic Salaries (Including Lump Sum)	131,452,555	129,092,793	2,359,762	128,345,953
6	1	2	60021	Overtime	1,631,352	1,580,203	51,149	2,489,048
6	1	2	61011	Social Allowance	7,012,120	7,116,026	(103,906)	7,128,855
6	1	2	61012	Standard of Living Improvement	126,216	126,924	(708)	96,968
6	1	2	61013	Car Allowance	198,645	200,209	(1,564)	174,874
6	1	2	61015	Judiciary Allowance	548,695	505,275	43,420	610,132
6	1	2	61016	Acting Allowance	10,506	18,751	(8,245)	9,931
6	1	2	61017	Other Allowance	28,100	58,498	(30,398)	33,461
6	1	2	61018	Government Service Reward	0	50,655	(50,655)	0
6	1	2	61021	Transport Allowance	3,357,334	3,360,638	(3,304)	3,361,542
6	1	2	61022	Communication Allowances	192,616	185,497	7,119	193,070
6	1	2	61025	Nature of Work Allowance	0	9,935	(9,935)	0
6	1	2	61026	Risk Allowance	46,000	184,453	(138,453)	45,817
6	1	2	61031	Other Personal Allowances	12,313,409	11,575,558	737,851	12,352,927
6	1	2	61035	On Call Allowance (Consultant-Doctor)	13,000	541,980	(528,980)	12,609

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	2	61037	School Time Extension Allowance for teachers	0	0	0	9,521
6	1	2	61039	Nursing Allowance	0	584	(584)	0
6	1	2	61041	Expatriate Inducements	229,700	280,771	(51,071)	307,421
6	1	2	61042	Recruitment, Termination and Leave Cost	6,059,239	7,612,105	(1,552,866)	6,387,686
6	1	2	61043	Housing Cost	15,879,226	17,520,609	(1,641,383)	17,702,513
6	1	2	61991	Other Allowances	4,156,880	2,890,628	1,266,252	7,634,123
6	1	2	64021	Travel Costs	321,213	119,520	201,693	330,558
6	1	2	68033	LMRA Fees.	194,973	1,024,926	(829,953)	802,626
6	1	3	60011	Basic Salaries (Including Lump Sum)	4,308,637	4,091,737	216,900	3,516,154
6	1	3	60021	Overtime	1,240	102	1,138	468
6	1	3	61011	Social Allowance	5,138	3,953	1,185	7,064
6	1	3	61013	Car Allowance	225	160	65	0
6	1	3	61021	Transport Allowance	2,595	1,916	679	4,600
6	1	3	61022	Communication Allowances	380	390	(10)	840
6	1	3	61031	Other Personal Allowances	0	0	0	427
6	1	3	61991	Other Allowances	145	120	25	200
6	1	4	60011	Basic Salaries (Including Lump Sum)	32,812	25,336	7,476	0
6	1	4	61011	Social Allowance	600	0	600	0
6	1	4	61013	Car Allowance	240	0	240	0
6	1	5	62011	Course Expenses	0	0	0	28,624
6	1	5	62015	Administrative training programs, conferences and	185,027	100,101	84,926	427,184
6	1	5	62016	Academic training programs, conferences and semina	4,304,209	7,477,871	(3,173,662)	5,340,835
6	1	5	62017	Professional training programs, conferences and se	196,547	209,048	(12,501)	273,813
6	1	5	62018	IT training programs, conferences and seminars	5,188	188	5,000	800
6	1	5	62024	Academic Entitlements	0	0	0	493
6	1	6	61051	Training Entitlements	0	0	0	2,874
6	1	6	62011	Course Expenses	0	0	0	2,479
6	1	6	62015	Administrative training programs, conferences and	8,851,552	9,465,149	(613,597)	10,156,004
6	1	6	62016	Academic training programs, conferences and semina	3,996,718	4,376,355	(379,637)	4,395,363
6	1	6	62017	Professional training programs, conferences and se	677,622	370,655	306,967	931,318
6	1	6	62018	IT training programs, conferences and seminars	3,083	3,583	(500)	2,240
6	1	6	62035	Expenses and allowances related to travel in admin	272,538	322,440	(49,902)	497,824
6	1	6	62036	Expenses and allowances related to travel in acade	4,289,089	3,255,517	1,033,572	7,042,261
6	1	6	62037	Expenses and allowances related to travel in profe	1,214,172	863,293	350,879	989,296
6	1	6	62038	Expenses and allowances related to travel in IT tr	4,592	3,592	1,000	1,748
6	1	6	64021	Travel Costs	0	520	(520)	0
6	1	7	61018	Government Service Reward	2,657,678	2,892,430	(234,752)	638,941
6	1	7	63011	Government Share in Pension Scheme - Civil Persons	73,927,330	73,528,152	399,178	74,840,831
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	63,808,000	63,452,744	355,256	62,437,711
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	7,639,000	7,373,570	265,430	7,165,895
6	1	7	63014	Govt Unemployment Insurance Share	7,618,625	7,519,327	99,298	7,827,743
6	1	7	63015	Purchasing Virtual Years Of Service	1,322,473	1,295,191	27,282	1,265,809
6	1	7	63016	Subscription to Occupational Injuries for Non-Bahr	24,939	23,633	1,306	24,393
6	1	7	63017	Compensation For Added Service Period	488,316	484,851	3,465	568,310
6	1	7	75031	Garments for Employees	3,573,364	4,358,164	(784,800)	3,293,744
6	1	7	75033	Food for Employees	9,474,578	10,236,829	(762,251)	14,113,737
6	1	8	65041	Supply of Contract Labor	3,202,905	1,885,481	1,317,424	2,101,720
6	1	8	65042	Part-Time Labour	3,404,806	3,020,613	384,193	3,696,748
6	2	1	62021	Internal Conferences	267,812	158,483	109,329	672,084
6	2	1	62022	Overseas Official Missions	4,824,907	5,465,792	(640,885)	9,790,458
6	2	1	62023	Official Business Visit	0	0	0	2,119

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	1	62031	Internal Exhibition Costs	142,220	52,037	90,183	140,819
6	2	1	62032	Participation Expenses In External Exhibition	71,779	63,531	8,248	31,113
6	2	1	62033	Internal Events and Celebrations Costs	993,509	796,289	197,220	2,568,792
6	2	1	62034	External Events and Celebrations Costs	189,000	50,422	138,578	765,063
6	2	1	62041	Internal Sports Tournament	140,100	107,952	32,148	162,952
6	2	1	62042	External Sports Tournament	545,000	140,943	404,057	987,875
6	2	1	62043	Training Programs and Workshops	129,081	121,702	7,379	60,783
6	2	1	62044	National Exams	82,665	92,179	(9,514)	0
6	2	1	68021	Cost of Guest Entertainment	1,414,112	1,077,695	336,417	1,618,095
6	2	1	68022	Hajj Mission Organization & Coordination Cost	8,000	14,372	(6,372)	207,449
6	2	1	68023	Cost of Diplomatic and Protocol Services	500,000	664,755	(164,755)	826,369
6	2	1	68024	Cost related to organizing national events and cel	343,246	306,103	37,143	0
6	2	1	68025	Cost related to organizing and conducting of aware	7,500	5,890	1,610	0
6	2	2	66011	Telephone Installation and Usage Charges	4,158,116	4,861,302	(703,186)	5,120,316
6	2	2	66021	Intercom Equipment	30,990	18,674	12,316	49,234
6	2	2	66032	Wireless Instruments	15,657	15,397	260	15,818
6	2	2	66033	Telegram Charges	45	0	45	0
6	2	2	66034	Internet Installation & Usage Charges	794,597	782,765	11,832	408,709
6	2	2	66035	Radio Frequency Service Licensing	909,710	908,493	1,217	905,931
6	2	2	66036	MPLS Installation & Usage Charges	2,165,873	2,264,794	(98,921)	2,073,545
6	2	2	66037	Cloud Computing Services	5,501,264	5,224,005	277,259	3,211,738
6	2	2	66038	Cloud Computing Professional Services	4,883	15,706	(10,823)	5,317
6	2	2	66041	IT -Licenses Support -Operating Systems	311,543	241,987	69,556	274,223
6	2	2	66042	IT -Licenses Support -Business Software	923,614	1,015,633	(92,019)	503,951
6	2	2	66043	IT -Licenses Support -Productivity Software	1,426,504	1,774,426	(347,922)	1,745,160
6	2	2	66044	IT -Licenses Support -Application Infrastructure S	433,617	392,591	41,026	366,450
6	2	2	66045	IT - Licenses Support - Database Software	134,973	96,584	38,389	128,929
6	2	2	66046	IT- Licenses Support - Secur ity Software	771,135	83,957	687,178	799,444
6	2	2	66047	IT- Licenses Support - IT Management	28,668	754,375	(725,707)	57,002
6	2	2	66048	Supply of Contract Labor - IT - Contractual Servic	3,277,388	3,274,918	2,470	3,287,283
6	2	2	66049	IT- Operational Service – Change Management	9,644	0	9,644	2,520
6	2	2	66050	IT - Licenses of central financial systems softwar	731	0	731	0
6	2	2	66051	IT - Licenses of central HR systems software	1,700	89,746	(88,046)	0
6	2	2	66052	IT - Licenses of Central Hr (Aaaa) – Systems Softw	4,182	0	4,182	0
6	2	2	66053	IT - Licenses Support – Backup Software	7,171	8,046	(875)	20,792
6	2	2	66055	IT- Subscriptions – Business Software	75,285	26,501	48,784	0
6	2	2	66056	IT- Subscriptions – Productivity Software	535,945	523,639	12,306	0
6	2	2	66057	IT- Subscriptions – Application Infrastructure Sof	9,071	9,070	1	0
6	2	2	66058	IT- Subscriptions – Database Software	27,121	27,544	(423)	0
6	2	2	66059	IT- Subscriptions – Security Software	43,013	42,641	372	0
6	2	2	66061	IT- Subscriptions – IT Management Software	9,163	9,325	(162)	0
6	2	2	67011	Postage Charges - Domestic	168,851	148,659	20,192	239,146
6	2	2	67013	Postage Charges - Foreign	146,018	141,427	4,591	120,110
6	2	2	67042	Contracting costs for customer service centers	60,000	55,781	4,219	0
6	2	3	69011	Desalinated and Artesian Water Costs	1,083,975	7,870,829	(6,786,854)	6,670,596
6	2	3	69021	Electricity Supply and Usage Costs - Direct Deduct	19,790,222	26,461,242	(6,671,020)	31,922,691
6	2	3	69026	Arrears of electricity & water consumption	0	3,811	(3,811)	36,776
6	2	3	69027	Electricity Supply and Usage Costs - Indirect Dedu	195,448	196,114	(666)	0
6	2	3	69031	Contractual Maintenance – Muharraaq Sewage Treatmen	15,655,211	15,655,210	1	16,044,000
6	2	3	69032	Contractual Maintenance – Madinat Salman Sewage Tr	704,819	704,819	0	0
6	2	3	69038	Costs relating to Electricity & Water expenses of	175,037	175,035	2	98,016

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	3	69039	Municipality Fees-Variou	145,639	72,750	72,889	82,696
6	2	4	70011	Land Rental	359,778	409,427	(49,649)	601,510
6	2	4	70012	Operating Lease	10,135,510	9,937,279	198,231	10,340,661
6	2	4	70014	Financing Lease	2,187,694	2,405,917	(218,223)	2,318,012
6	2	4	70015	Buildings Rental – Cultural Attaché’ staff out of	207,493	192,220	15,273	224,145
6	2	4	70021	Computer CPU Rental	0	0	0	0
6	2	4	70023	Systems & Application Software Rental	1	1,045	(1,044)	0
6	2	4	70025	IT- Operational Services – Rent/Lease Agreements	207,762	3,155,341	(2,947,579)	2,345,358
6	2	4	70031	Vehicles Including Trucks Rental	5,927,537	6,649,162	(721,625)	7,586,351
6	2	4	70032	Tools and Heavy Machinery Rental	127,500	380,225	(252,725)	540,491
6	2	4	70033	Students Transport Vehicles Rental	2,070,774	1,845,786	224,988	6,419,879
6	2	4	70038	Car Parks Rental	441,277	338,557	102,720	25,438
6	2	4	70039	Instruments and Equipment Rental	942,955	897,845	45,110	517,716
6	2	5	65011	Supply of Contract Labor – Cleaning of Buildings	9,622,675	11,696,366	(2,073,691)	12,578,981
6	2	5	65012	Cleaning Roads & Bins	4,857	4,000	857	7,000
6	2	5	67029	Transportation and Freight - Various	509,181	512,933	(3,752)	534,313
6	2	5	67031	Managing & Operating Public Transportation - Contr	7,465,270	7,465,270	0	7,161,057
6	2	5	67032	Air Navigation Operating Expenses - Contractual	5,261,225	5,261,224	1	5,040,192
6	2	5	71012	Insurance on Vehicles	794,851	629,850	165,001	345,757
6	2	5	71021	Insurance on Building & Office Assets	99,487	87,215	12,272	79,142
6	2	5	71031	Insurance on Machinery and Equipment	405,300	287,986	117,314	263,997
6	2	5	71032	Insurance on Ships and Planes	1,114,500	1,263,411	(148,911)	1,091,000
6	2	5	71041	Contractual - Public Transportation Expences	0	0	0	723
6	2	5	71051	Medical Insurance for staff and Employees In publi	2,020,580	1,941,638	78,942	1,788,548
6	2	6	72018	Promotional Material	42,680	31,489	11,191	18,620
6	2	6	72019	Advertising	301,238	376,488	(75,250)	697,403
6	2	6	72021	Subscriptions to Papers and Magazines	272,316	190,979	81,337	263,233
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	15,462	14,327	1,135	18,461
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	674,275	590,748	83,527	547,880
6	2	6	72024	Subscriptions to Various Organizations	22,574,703	20,900,963	1,673,740	22,104,947
6	2	6	72025	Other Subscriptions	1,428,074	1,214,419	213,655	1,168,034
6	2	6	72031	Printing	1,063,217	685,807	377,410	1,216,531
6	2	7	65031	Supply of Contract Labor – Guards & Security from	5,164,096	5,447,902	(283,806)	4,892,189
6	2	7	65043	Supply of Contract Labor -Administrative Support S	48,022	50,020	(1,998)	0
6	2	7	65045	Supply of Contract Labor- Advisory and Legal Serv	0	97,538	(97,538)	0
6	2	7	65046	Supply of Contract Labor- Agricultural Work	399	798	(399)	0
6	2	7	67043	Rewards for customer service centers	30,150	19,350	10,800	0
6	2	7	68011	Incentives for Non-Employees	4,740,031	4,113,769	626,262	2,023,602
6	2	7	68012	Presents for Non- Employees	92,140	37,933	54,207	136,973
6	2	7	68013	Board of Directors, Committees & Sub committees Re	767,863	761,749	6,114	492,378
6	2	7	68014	Student Tours Activities	15,175	14,320	855	10,100
6	2	7	68015	Trainer's Fees	90,000	64,276	25,724	145,323
6	2	7	68016	Pesticide Spraying Services	72,324	29,435	42,889	5,465
6	2	7	68017	Incentives for non-employees working in radio and	0	0	0	1,436,728
6	2	7	68018	Incentives for students of religious institutes	0	770,150	(770,150)	821,438
6	2	7	68019	Rewards for Quran Centers and Seminars	0	0	0	1,885,288
6	2	7	68031	Fees and Commissions	2,378,783	2,132,226	246,557	3,013,666
6	2	7	68032	Audit & Legal Fees	65,960	87,495	(21,535)	124,412
6	2	7	68034	Professional Licensing Fees	455,000	454,170	830	65,388
6	2	7	73012	Design Fees	26,500	27,041	(541)	2,680
6	2	7	73059	Consultation and Research Costs	1,640,891	1,273,603	367,288	2,611,464

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	7	73061	Arbitrators Fees for Postgraduate Studies	0	11,500	(11,500)	0
6	2	7	81981	Tuition fees for Scholarship Students and children	5,124,455	4,922,294	202,161	5,668,437
6	2	7	81982	Tickets Costs For Scholarship Students	50,000	9,107	40,893	24,053
6	2	7	81983	Compensation for Judicial Judgments	68,993	181,700	(112,707)	152,938
6	2	7	81984	Expenses related to analysis and examination of ge	0	0	0	0
6	2	7	81985	Incentives for doctor's residency program	1,530,800	2,090,118	(559,318)	2,045,594
6	2	7	81986	Incentives for doctor's internship program	610,184	923,271	(313,087)	557,918
6	2	7	81987	Costs of treatment, medicines and veterinary suppl	0	12,445	(12,445)	0
6	2	7	81991	Scholarships for Non-Employees	320,000	337,853	(17,853)	316,330
6	2	7	81992	Overseas Treatment	16,035,000	14,534,022	1,500,978	22,972,826
6	2	7	81996	Financial Provisions and Grants for Scholarship St	5,275,545	5,299,242	(23,697)	4,882,438
6	2	7	81997	Other Miscellaneous Services	1,568,237	1,513,686	54,551	2,401,093
6	2	7	81998	Treatment in Local Hospitals	3,006,162	3,164,130	(157,968)	3,009,806
6	2	7	99991	Petty Cash	0	844	(844)	7,205
6	2	7	99993	Other Military Expenses	6,805,000	11,152,582	(4,347,582)	9,190,856
6	3	1	75011	Gas for Laboratories and Office Use	245,875	413,534	(167,659)	414,809
6	3	1	75019	Gas for Other Purposes	133,771	108,100	25,671	154,945
6	3	2	75021	Fuel & Oil for Generators	80,250	617,261	(537,011)	393,595
6	3	2	75022	Fuel for Heavy Vehicles & Machinery	4,018,001	4,679,731	(661,730)	5,584,568
6	3	2	75023	Lubricants	50,000	61,386	(11,386)	320,918
6	3	2	75024	Aircraft Expenses	2,900,000	1,624,492	1,275,508	10,710,013
6	3	2	75025	Fuel for Ships	372,035	480,644	(108,609)	1,479,690
6	3	2	75029	Other Fuel & Oil	4,000	23,224	(19,224)	15,295
6	3	3	75032	Garments and Food for Non-Employees	2,113,347	2,271,834	(158,487)	1,826,979
6	3	3	75035	Food for Non-Employees (non-stock)	1,710,000	1,463,853	246,147	1,652,325
6	3	3	75041	Chemical, Insecticides and Detergents	664,078	1,110,575	(446,497)	914,103
6	3	3	75042	Chemicals,Insecticides and Detergents (non-stock	6,521	3,565	2,956	17,535
6	3	3	75051	Utensils and Miscellaneous Light Equipment	920,376	1,089,158	(168,782)	1,944,616
6	3	3	75081	Catering and Related Expenses	17,094	9,574	7,520	23,332
6	3	3	75991	Decorating Materials for Special Occasions Nationa	0	0	0	950
6	3	3	75999	Miscellaneous Consumables	605,766	913,746	(307,980)	822,799
6	3	3	81996	Financial Provisions and Grants for Scholarship St	50,000	718	49,282	5,185
6	3	3	99012	Rate Variance Gain/Loss	131	88,032	(87,901)	278,749
6	3	3	99013	Invoice Price Variance	0	87	(87)	241
6	3	3	99014	Metal Plating	10,621	11,616	(995)	245
6	3	3	99016	End of Government Service Reward Gifts	18,178	77,865	(59,687)	6,838
6	3	3	99017	Cost of Supplying Mineral Water	117,339	408,910	(291,571)	30,869
6	3	3	99018	Cost of Supplying Sweet Water for Irrigation	187,219	172,981	14,238	8,612
6	3	3	99019	Cost of Purchasing Animals Feed	374,672	417,929	(43,257)	224,323
6	3	3	99042	Inventory Write On/off	841,319	965,590	(124,271)	391,785
6	3	3	99043	Stock Adjustment	0	168,701	(168,701)	0
6	3	3	99993	Other Military Expenses	9,477,000	7,622,812	1,854,188	9,611,574
6	3	3	99995	Average Cost Adjustment	1,000	7,324	(6,324)	1,414
6	3	4	72031	Printing	0	0	0	93
6	3	4	74011	Computer Stationery	223	222	1	600
6	3	4	74012	Stationery	1,355,381	1,444,761	(89,380)	1,579,395
6	3	4	74013	Printing and Photocopying Items	713,216	640,000	73,216	832,107
6	3	4	74014	Identity Card Issuing Expenses	1,290,000	438,427	851,573	1,341,845
6	3	4	74023	Books	1,109,164	1,089,463	19,701	1,407,084
6	3	4	74024	Learning Materials	0	0	0	3,818
6	3	4	74991	Maps and Posters	238,672	234,415	4,257	228,164

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	3	5	75061	Drugs and Medicines	59,566,148	65,646,066	(6,079,918)	70,628,163
6	3	5	75062	Surgical Materials	14,367,119	20,384,052	(6,016,933)	18,623,664
6	3	5	75063	X-Ray Materials	1,476,000	835,871	640,129	950,253
6	3	5	75064	Laboratory Materials	8,971,405	13,920,463	(4,949,058)	11,718,672
6	3	5	75065	Drugs and Medicines (non-stock)	850,000	667,867	182,133	855,747
6	3	5	75066	Surgical Materials (non-stock)	1,141,847	875,905	265,942	768,527
6	3	5	75067	X-ray Materials (non-stock)	21,000	14,219	6,781	33,773
6	3	5	75068	Laboratory Materials (non-stock)	128,000	98,233	29,767	102,687
6	3	5	75069	Medical waste Removal and Disposal Expense	0	124,249	(124,249)	0
6	3	6	75071	Advertising and Informative Programs	15,600	6,793	8,807	36,960
6	3	6	75073	Television Programmes	318,063	301,873	16,190	570,527
6	3	7	75041	Chemical, Insecticides and Detergents	20,000	896	19,104	5,179
6	3	7	75061	Drugs and Medicines	27,746	25,763	1,983	44,613
6	3	9	99991	Petty Cash	1,692,873	1,287,786	405,087	1,592,997
6	3	9	99994	Aircraft Imprest	1,200,000	330,710	869,290	1,032,825
6	3	9	99998	IT-Expenditure Consumables	359,364	323,659	35,705	512,146
6	4	1	19022	Passenger Vehicles	89,300	172,922	(83,622)	854,819
6	4	1	19023	Trucks & Transport Vehicles	0	0	0	630
6	4	1	19024	Special Purpose Vehicles and Equipment	200,000	67,679	132,321	398,014
6	4	1	19026	Motorcycles & Bicycles	7,903	7,852	51	24
6	4	1	19111	Machines & Equipment-Clearing-In	314,000	990,676	(676,676)	1,322,542
6	4	1	98011	Asset Expense	2,177	2,744	(567)	1,485
6	4	3	19201	IT- Hardware Acquisition- Communication	142,003	100,965	41,038	179,403
6	4	3	19202	IT- Hardware Acquisition - Server	134,589	61,566	73,023	33,233
6	4	3	19203	IT- Hardware Acquisition - Storage	82,080	56,315	25,765	95,773
6	4	3	19204	IT- Hardware Acquisition - Storage	405,321	176,006	229,315	1,349,122
6	4	3	19205	IT- Hardware Acquisition - Productivity	1,126,459	1,123,319	3,140	1,136,320
6	4	3	19206	IT- Hardware Acquisition - Supporting	55,598	46,276	9,322	113,642
6	4	3	19207	IT- License Acquisition - Business Software	481,147	698,748	(217,601)	383,854
6	4	3	19208	IT- License Acquisition- Productivity	88,535	44,075	44,460	124,575
6	4	3	19209	IT- License acquisition - Application Infra	19,679	10,488	9,191	37,324
6	4	3	19211	IT- License Acquisition - Database	500	0	500	1,552
6	4	3	19212	IT- License Acquisition - Security Software	542,941	45,245	497,696	97,003
6	4	3	19213	IT- License Acquisition - IT Management	4,118	1,326	2,792	7,975
6	4	3	19214	IT- License Acquisition - Operating	1,500	29,461	(27,961)	12,280
6	4	3	19215	IT - Licenses Acquisition – Backup Software	1,000	0	1,000	813
6	4	3	98012	Asset Expense Consumable - IT	71,911	47,897	24,014	60,539
6	4	5	19049	Purchase of Laboratory Equipment	55,000	69,932	(14,932)	10,817
6	4	5	19051	Television & Broadcasting Equipments	151,143	154,578	(3,435)	246,033
6	4	5	19052	Office's Equipments	290,564	376,203	(85,639)	374,993
6	4	5	19053	Agriculture Equipments	13,005	722	12,283	1,831
6	4	5	19054	Fire Extinguishing Equipments - Clearing-In	152,020	107,730	44,290	111,155
6	4	5	19055	Air Conditioning & Heating Equipments Clearing-In	892,840	1,161,304	(268,464)	1,259,345
6	4	5	19056	Medical Equipments Clearing-In	3,141,650	2,592,650	549,000	4,819,732
6	4	5	19057	Furniture Clearing-In	936,110	1,268,882	(332,772)	1,500,410
6	4	5	19058	Wireless Equipment Clearing-In	784,820	877,984	(93,164)	979,151
6	4	5	19061	Catering Equipment	6,160	1,157	5,003	5,230
6	4	5	19062	Education Equipment	0	32	(32)	551
6	4	5	19063	Electrical Equipment	12,316	42,515	(30,199)	20,471
6	4	5	19064	Machinery Equipment	250,935	760,023	(509,088)	531,521
6	4	5	19065	Sports Equipment	100,000	4,372	95,628	0

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	5	19066	Other Equipment	131,341	109,604	21,737	152,647
6	4	5	19068	Library Books - Clearing In	19,700		19,700	0
6	4	5	19069	Learning Materials Clearing-In	0	0	0	2,500
6	4	5	19081	Buildings and Construction	5,000,000	3,745,006	1,254,994	6,814,629
6	4	5	19082	Purchase of Administrative Buildings abroad	0	15,781	(15,781)	1,985,000
6	4	5	19083	Purchase of Residential Buildings abroad	100,000	0	100,000	700,000
6	4	5	98011	Asset Expense	203,892	142,799	61,093	428,427
6	4	7	19059	Purchase of Animals	0	0	0	0
6	4	7	19072	Purchase of Dogs for Security Purposes	15,500	12,174	3,326	4,875
6	4	7	98011	Asset Expense	46,602	5,179	41,423	51,113
6	4	8	19002	Recurrent Asset Additions Clearing In	0	0	0	1,556
6	4	8	98011	Asset Expense	0	0	0	298
6	5	1	78012	Residential Buildings Maintenance	0	0	0	49
6	5	1	78013	Office Buildings Maintenance	136	79,619	(79,483)	176,440
6	5	1	78017	Office Building Maintenance (non-stock)	0	0	0	3,950
6	5	1	78311	Contractual Building Maint - Office & Residential	4,447,837	6,154,509	(1,706,672)	5,713,998
6	5	1	78312	Contractual Building Maint - Office & Residential	470,553	198,159	272,394	213,373
6	5	1	78313	Contractual Building Maint - Office & Residential	203,029	95,619	107,410	802,791
6	5	1	78314	Contractual Building Maint - Office & Residential	90,907	166,793	(75,886)	83,705
6	5	1	78315	Contractual Building Maint - Office & Residential	695,886	297,237	398,649	244,592
6	5	1	78316	Contractual Building Maint - Other Building Maint	2,132	1,967	165	4,193
6	5	1	78317	Contractual Building Maint - Other Building Maint	1,470	1,470	0	3,401
6	5	1	78319	Contractual Building Maint - Other Building Maint	31,981	25,195	6,786	38,107
6	5	1	78320	Non-Contractual Building Maint - Other Building Ma	497,700	829,935	(332,235)	871,752
6	5	1	78321	Supply of Contract Labor - Contractual Work - Main	155,029	167,607	(12,578)	53,328
6	5	1	78322	Non-Contractual Building Maint - Office & Resident	797,288	860,075	(62,787)	788,134
6	5	1	78323	Non-Contractual Building Maint - Office & Resident	147,573	102,599	44,974	194,531
6	5	1	78324	Non-Contractual Building Maint - Office & Resident	104,861	17,676	87,185	157,375
6	5	1	78325	Non-Contractual Building Maint - Office & Resident	67,530	57,627	9,903	73,111
6	5	1	78326	Non-Contractual Building Maint - Office & Resident	113,620	128,453	(14,833)	202,647
6	5	1	78327	Non-Contractual Building Maint - Other Building Ma	6,823	11,086	(4,263)	26,565
6	5	1	78328	Non-Contractual Building Maint - Other Building Ma	0	0	0	3,149
6	5	1	78329	Non-Contractual Building Maint - Other Building Ma	2,977	2,977	0	0
6	5	1	78330	Non-Contractual Building Maint - Other Building Ma	3,932	2,932	1,000	1,425
6	5	1	78331	Non-Contractual Building Maint - Other Building Ma	6,494	22,236	(15,742)	50,693
6	5	1	78334	Contractual Building Maint - Office & Residential	4,021	4,320	(299)	688
6	5	1	78335	Contractual Building Maint - Other Building Maint	1,260	1,260	0	0
6	5	2	78013	Office Buildings Maintenance	0	0	0	0
6	5	2	78311	Contractual Building Maint - Office & Residential	24,549	24,227	322	6,544
6	5	2	78312	Contractual Building Maint - Office & Residential	379	315	64	300
6	5	2	78313	Contractual Building Maint - Office & Residential	1,000	0	1,000	907
6	5	2	78314	Contractual Building Maint - Office & Residential	8,715	15,839	(7,124)	2,825
6	5	2	78315	Contractual Building Maint - Office & Residential	1,471	1,390	81	3,067
6	5	2	78321	Supply of Contract Labor - Contractual Work - Main	3,528	3,024	504	2,400
6	5	2	78322	Non-Contractual Building Maint - Office & Resident	45,577	17,980	27,597	10,640
6	5	2	78323	Non-Contractual Building Maint - Office & Resident	3,432	2,948	484	4,884
6	5	2	78324	Non-Contractual Building Maint - Office & Resident	0	0	0	8,497
6	5	2	78325	Non-Contractual Building Maint - Office & Resident	37,145	16,886	20,259	5,145
6	5	2	78326	Non-Contractual Building Maint - Office & Resident	685	685	0	1,668
6	5	2	78327	Non-Contractual Building Maint - Other Building Ma	468	468	0	0
6	5	2	78328	Non-Contractual Building Maint - Other Building Ma	106	0	106	131

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	2	78329	Non-Contractual Building Maint - Other Building Ma	0	0	0	2,384
6	5	2	78331	Non-Contractual Building Maint - Other Building Ma	111	111	0	2,976
6	5	2	78334	Contractual Building Maint - Office & Residential	700	635	65	0
6	5	3	78021	Passenger Vehicle Maintenance	2,273,608	1,756,566	517,042	2,226,142
6	5	3	78022	Trucks & Transport Vehicle Maintenance	9,725	9,519	206	10,679
6	5	3	78023	Special Purpose Vehicles Maintenance	563,874	495,492	68,382	381,473
6	5	3	78024	Motorcycles and Bicycles Maintenance	16,688	17,642	(954)	18,999
6	5	3	78031	Ships and Marine Equipment Maintenance	3,812,908	2,049,206	1,763,702	3,692,487
6	5	3	78034	Aircraft and Related Equipment Maintenance	12,570,200	18,429,262	(5,859,062)	12,568,330
6	5	3	78042	Heavy Machinery & Tools Maintenance	2,122,616	4,190,275	(2,067,659)	7,952,522
6	5	3	78043	Machines and Instruments Maintenance	379,425	628,113	(248,688)	1,021,280
6	5	4	78051	Computer (CPU) Maintenance	0	0	0	12,817
6	5	4	78055	Operational Services - Maintenance Agreements - IT	99,736	91,374	8,362	185,134
6	5	4	78056	Operational Services - Repairs - IT	203,509	121,146	82,363	135,985
6	5	4	78201	IT- Maintenance - Communication	525,486	444,550	80,936	484,956
6	5	4	78202	IT- Maintenance - Server Hardware	340,160	153,678	186,482	228,454
6	5	4	78203	IT- Maintenance - Storage Hardware	113,601	105,143	8,458	80,090
6	5	4	78204	IT- Maintenance - Security Hardware	244,129	228,202	15,927	280,136
6	5	4	78205	IT- Maintenance - Productivity Hardware	334,080	202,919	131,161	212,937
6	5	4	78206	IT- Maintenance - Supporting Infrastructure Hardwa	27,944	15,883	12,061	31,555
6	5	4	78215	Other IT -Equipment Maintenance	15,033	12,856	2,177	14,956
6	5	5	78032	Television Equipment Maintenance	34,884	10,217	24,667	11,033
6	5	5	78033	Broadcasting Equipment Maintenance	6,500	1,608	4,892	26,319
6	5	5	78035	Medical Equipment Maintenance	627,997	2,373,491	(1,745,494)	3,077,328
6	5	5	78036	Agricultural Equipment Maintenance	1,286	787	499	3,250
6	5	5	78037	Medical Equipment Maintenance (non-stock	380,000	569,288	(189,288)	627,175
6	5	5	78038	Laboratory Equipment Maintenance	70,000	50,535	19,465	43,631
6	5	5	78041	Furniture Maintenance	52,849	35,453	17,396	170,009
6	5	5	78044	Wire and Wireless Equipment Maintenance	286,599	150,177	136,422	79,509
6	5	5	78045	Photocopiers, Printers and Word Proc Equip Maint	246,542	355,994	(109,452)	350,995
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	1,433,586	2,514,765	(1,081,179)	1,586,454
6	5	5	78047	Fire Extinguishing Equipment Maintenance	198,625	259,466	(60,841)	344,354
6	5	5	78048	Elevators, Escalators & Electrical Doors Mainten	148,831	262,111	(113,280)	410,194
6	5	5	78998	Other Equipment Maintenance	1,190	12,965	(11,775)	7,448
6	5	5	78999	Other Maintenance	309,953	239,713	70,240	456,398
6	5	6	78048	Elevators, Escalators & Electrical Doors Mainten	15	1,506	(1,491)	1,582
6	5	6	78049	Maintenance of natural and artificial grass in spo	119,900	0	119,900	0
6	5	6	78091	Public Water Distribution Maintenance	528,000	1,297,586	(769,586)	593,047
6	5	6	78092	Water Production Plants Maintenance	171,425	189,192	(17,767)	236,426
6	5	6	78093	Public Power Distribution Maintenance	0	1,248	(1,248)	49,143
6	5	6	78094	Power Houses & Sub-Stations Maintenance	800,000	1,922,470	(1,122,470)	1,050,883
6	5	6	78111	Soft landscaping and facilities maintenance in Pub	133,826	146,909	(13,083)	169,151
6	5	6	78112	Runways Maintenance (Planes) Maintenance	10,000	0	10,000	0
6	5	6	78998	Other Equipment Maintenance	1	3,456	(3,455)	17,973
6	5	6	78999	Other Maintenance	651,899	915,878	(263,979)	1,043,750
6	6	1	63014	Govt Unemployment Insurance Share	20,378,642	20,378,641	1	22,337,095
6	6	1	81901	Other Local Transfers	625,386,196	705,515,548	(80,129,352)	478,659,793
6	6	1	81902	Local Transfers Payroll	0	110,621	(110,621)	108,288
6	6	7	88888	Unforeseen Obligations	3,372,808	0	3,372,808	0
6	6	7	99999	Unforeseen Obligations - Operational	69,250,404	0	69,250,404	0
6	7	3	80017	Int. Islamic Leasing Sec. Interest	41,775,240	111,471,049	(69,695,809)	82,433,132

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Code				Description	2020			2019
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	0	4,105,156	(4,105,156)	3,122,643
6	7	3	80023	Arab Fund - Economic & Social Development Interest	914,805	1,360,853	(446,048)	1,735,634
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	257,442	429,069	(171,627)	500,246
6	7	3	80025	Islamic Fund - Interest	1,662,254	2,826,772	(1,164,518)	3,458,545
6	7	3	80029	Other External Loans Interest	75,552,500	76,377,905	(825,405)	96,589,123
6	7	3	80034	Discount on Bond - Interest	0	1,585,527	(1,585,527)	127,024
6	7	3	80035	Interest Int.L Bond-2044	201,594,750	228,010,056	(26,415,306)	194,662,254
6	7	3	80036	Int. Dev. Bonds Interest	11,625,920	18,196,833	(6,570,913)	12,220,000
6	7	3	80043	International Development Bond	105,760,089	0	105,760,089	0
6	7	4	80011	Interest on Development Bonds	88,727,083	123,072,917	(34,345,834)	122,621,222
6	7	4	80012	Interest on Treasury Bills	102,570,000	56,579,412	45,990,588	82,385,988
6	7	4	80013	Interest - Others	0	4,100,330	(4,100,330)	0
6	7	4	80014	AL-Salam Islamic Security Interest	5,805,000	3,086,612	2,718,388	4,546,462
6	7	4	80016	Interest on Islamic Leasing Security	38,754,917	33,954,167	4,800,750	39,821,232
6	7	5	81031	Flour	9,099,877	10,113,153	(1,013,276)	10,420,065
6	7	5	81032	Lamb and Beef	29,382,692	28,369,416	1,013,276	27,606,774
6	7	7	81011	Grants to Under-Privileged Families	390,413	757,332	(366,919)	736,196
6	7	7	81012	Grants to Societies	826,104	818,940	7,164	1,022,292
6	7	7	81013	Grants to National Clubs	1,590,032	1,544,016	46,016	1,895,363
6	7	7	81014	Grants to Overseas Student Clubs	7,835	7,835	0	8,600
6	7	7	81015	Grants to the General Committee of Bahrain Workers	100,000	100,000	0	200,000
6	7	7	81017	Rewarding the Disabled	18,216,792	17,931,441	285,351	17,546,365
6	7	7	81018	Reduce Cost of Living for Families	128,000,000	113,761,265	14,238,735	111,938,630
6	7	7	81019	Improve the Standard of Living of Retirees Allowan	153,278,777	153,967,374	(688,597)	143,148,630
6	7	7	81023	Supporting Childhood	394,468	351,139	43,329	451,896
6	7	7	81024	Supporting Elderly	609,889	571,649	38,240	607,862
6	7	7	81999	Other Grants	90,000	1,358,571	(1,268,571)	401,256
6	7	8	81021	Grants to Foreign Bodies	161,551	521,986	(360,435)	20,535
6	7	9	81999	Other Grants	2,124,681	1,711,980	412,701	1,444,365
Total					3,499,419,134	3,533,042,561	(33,623,427)	3,333,982,617

9- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD
				Actual 2019
Government Entities with Attached & Independent budgets	141,602,992	138,283,625	98	140,850,919
Contributions in Regional & International Organizations	16,658,257	16,657,902	100	16,024,403
Support for Low-Income Families	128,000,000	113,761,265	89	111,938,630
Food Support	38,482,569	38,482,569	100	38,026,839
Social Insurance Organization	20,485,932	20,485,931	100	20,280,983
Government's Share and Contribution in the Social System	800,000	0	0	627,573
Government's Share in the Unemployment Insurance Program	20,378,642	20,378,641	100	22,337,095
Social Security Fund	21,500,000	20,890,695	97	20,570,000
Allowance for Improvement of Standard of Living for Retirees	153,278,777	153,967,374	100	143,148,630
Housing Program Support (Rent Allowance-Reduce of Instalments)	61,000,000	60,100,605	99	58,544,900
Government Aids	750,000	662,525	88	639,381
Interest on Loans and Securities	675,000,000	665,156,657	99	644,223,505
Retentions, Forwarded budgets, and Other Commitments	227,822,371	283,863,741	125	60,005,212
Total	1,505,759,540	1,532,691,530	102	1,277,218,070

10- Projects Expenditures By Ministries & Government Authorities

BD

Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2019
H.H Prime Minister Court	0	0	0	277,369
Ministry of Interior	11,229,500	8,643,632	77	10,770,461
Ministry of Foreign Affairs	1,591,517	1,591,517	100	1,345,702
Ministry of Justice & Islamic Affairs & Awqaf - Justic	379,400	21,768	6	273,456
Ministry of Education	2,500,000	2,326,533	93	6,866,817
Ministry of Health	3,070,600	2,188,889	71	3,602,948
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Adm	2,206,599	1,191,549	54	2,811,923
Ministry of Youth & Sports Affairs	3,383,900	2,268,983	67	2,332,133
Ministry of Labour and Social Development	348,300	173,993	50	335,138
Ministry of Industry & Commerce & Tourism	3,163,700	856,774	27	1,748,568
Ministry of Housing	76,122,677	69,663,089	92	93,657,742
Office of The First Deputy Prime Minister	5,000,000	4,000,000	80	5,000,000
Offices of the H.H. Prime Minister's Deputies	0	0	0	40,100
Office of the Minister of Electricity&Water Affairs	2,766,430	2,766,430	100	0
High Council for Environment	637,200	637,042	100	126,915
Min. of works & Muni. Aff. & Urban Plan.-Works	56,316,477	51,432,011	91	37,349,228
Ministry of Transportation and Communication	3,899,051	3,899,051	100	3,983,551
National Guard	8,118,000	5,840,121	72	2,039,699
National communication centre	281,915	23,357	8	895,688
Tender Board	241,300	181,140	75	113,360
Transfers (Notes No.2)	42,431,167	35,619,842	84	26,793,539
Ministry of Information Affairs	6,168,201	6,168,201	100	4,516,011
Bahrain Authority for Culture and Antiquities	7,719,200	7,445,280	96	7,037,945
Supreme Council Of Health	1,600,000	1,082,714	68	2,082,065
Administrative Body in the Public Prosecution	300	300	100	0
Civil Service Bureau	284,300	55,991	20	94,033
Information and Egovernment Authority	3,908,300	3,813,069	98	2,167,404
General Sec. of the High Council of Youth & Sport	20,888	20,888	100	0
Supreme Judicial Council	172,316	162,396	94	104,015
Min. of Justice & Islamic Affairs & Awqaf - Islamic A	530,800	106,018	20	173,875
Survey & Land Registration Bureau	1,911,165	1,414,153	74	1,480,933
Ministry of Finance and National Economy	1,200,000	1,070,698	89	1,422,980
Customs Affairs	2,352,700	1,425,527	61	1,067,352
Urban Planning & Development Authority	800,000	50,797	6	277,890
Supreme Council Of Islamic Affairs	676,000	1,500	0	336,736

National Bureau For Revenue	3,771,385	3,771,385	100	30,951,475
Total	254,803,288	219,914,638	86	252,077,051

11-Oil Sales - Abu-Sa'afa Field

The oil revenues of the Abu Safah field for the year 2019 include an amount representing the sales of December 2018 at a value of 98,498,683 dinars, as the Ministry of Finance and National Economy was recording the oil revenues of the Abu Safah field for the month of December for each year within the revenues of the subsequent fiscal year, due to the delay in receiving the amounts of those revenues.

Starting from the fiscal year 2019, the Ministry of Finance and National Economy modified the mechanism for recording these revenues, as the revenues from oil sales for the Abu Safah field for the month of December received in January of the following year (2020) were included in the revenues of the year in which the sale was made (2019), which was An amount of 140,328,135 dinars.

12-Electricity and Water Authority Expenditures

It represents cash transfers from Ministry of Finance and National Economy to EWA. It does not represent EWA's actual expenditures for the year.

13-Defence Force Expenditures

Statement (A) of Article No.4 of Audit Court Bureau Law No. 16 for the year 2002 amended by the Legislative Decree No. 49 for year 2010, stated that: "Court's audit shall exclude any entity which the constitution or a law impose a care for its security ...", furthermore, Statement (G) of Article No. 33 of Bahrain constitution regarding Defence Force, stated " a care shall be maintained for its security". Based on that, Ministry of Defence and its related entities have been audited by an audit firm, not by the Audit Court Bureau.

14- King Hamad Hospital Expenditures

Article (no.4) of the Royal Order No. (31) of year 2010 stated that "The Hospital has special budget attached to the budget of Defence Force", and therefore The Hospital expenditure have been audited by an audit firm, not by the Audit Court Bureau. (see Note 13).

15-Carred Forwarded Amounts of Recurrent Expenditures and Projects Budget

Based on the public interest, Ministry of Finance and National Economy approved carrying forward part of the budget to the next financial year for recurrent expenditures and certain projects, based on Finance Minister and National Economy decision no. (27) for th year 2021 issued on 11 July 2021 after considering the cash flow required to meet obliged commitments or the financial requirements for completing the remaining phases supposed to be implemented in the following year. The recycled amount from the recurring expenditures budget represents part of the recurrent expenditures budget appropriations for the year 2020 with a total amount of 8,659,975 BD. Carried forward amount of project budget represents part of the difference between the total Projects budget for the year 2020 (BD 255 million) and the Actual expenditure until 31st of December 2020 (BD 220 million). Carried forward amounts is not shown within individual accounts of the ministries and government authorities. Total amount of projects' budget carred forwarded from the year 2020 to year 2021 is BD23 million.

16- Coronavirus (COVID-19) expenses

Due to the continuing widespread outbreak of the Coronavirus (COVID-19) during the year 2020, and the disruption of many economic activities and the fluctuations in oil prices worldwide as a result of this pandemic, the Government of the Kingdom of Bahrain has taken a number of measures and initiatives to reduce the economic, social and health impacts for this virus.

In order to finance these initiatives, the government worked to support the state's general budget for the year 2020, as on July 13, 2020, Decree Law No. (22) for the year 2020 was issued to include emergency expenses in the amount of 177,360,117 dinars within the state's general budget for the fiscal year 2020 that was used to cover the expenses resulting from combating the repercussions of Coronavirus (COVID-19). Decree-Law No. (23) of 2020 was also issued regarding the disposal of part of the funds of the future generations reserve account on the same date above, according to which the deduction was stopped from the allocated oil revenues in favor of the future generations reserve account, on a temporary basis until the end of the fiscal year 2020.

It is expected that the repercussions and effects of the Corona Virus (COVID-19) pandemic on economic and social activity in the coming years will continue, and accordingly the Government of the Kingdom of Bahrain will work to continue providing the necessary support to face these repercussions and effects.

Appendix 1: Statement of Receipts & Payments

	BD	
Descriptions	2020	2019
Cash Flow form Operating Activities		
Receipts		
Oil & Gas	1,280,343,063	2,185,638,067
Taxation & Fees	463,826,509	543,097,267
Goods & Services	71,714,965	77,475,308
Fines, Penalties & Mis.	38,676,594	39,016,035
Amounts received for the benefit of others	0	5,525,040
Total	1,854,561,131	2,850,751,717
Payments		
Manpower	(1,578,643,468)	(1,359,910,741)
Services	(189,283,593)	(253,361,605)
Consumables	(64,336,176)	(85,153,655)
Maintenance	(45,528,322)	(48,389,886)
Transfers	(594,629,603)	(450,682,040)
Grants & Repayment of Loan Interests	(978,468,974)	(944,244,485)
Advance payment and payment of payables	(90,557,486)	(38,285,223)
Inventory Purchases	(72,047,850)	(80,589,077)
Total	(3,613,495,472)	(3,260,616,712)
Net Cash Flow form Operating Activities	(1,758,934,341)	(409,864,995)
Cash Flow form Investment Activities		
Projects	(188,692,611)	(281,809,729)
Capital Assets	(13,616,931)	(25,054,708)
Investments & Gov. Properties	255,492,579	137,972,462
Sale of Assets	449,070	267,365
Net Cash Flow form Investment Activities	53,632,107	(168,624,610)
Cash Flow form Financing Activities		
Loans Received	7,764,633,160	7,110,898,554
Loans Repayment	(6,372,834,584)	(5,915,276,897)
Net Cash Flow form Financing Activities	1,391,798,576	1,195,621,657
Net Increase/Decrease in Cash	(313,503,658)	617,132,052

Appendix 2: Account Payable

		BD	
Chapter	Descriptions	2020	2019
1	Manpower	1,193,929	1,500,910
2	Services	11,513,889	12,218,747
3	Consumables	643,726	769,519
4	Assets	336,806	546,568
5	Maintenance	1,015,973	844,368
6	Transfers	7,743,806	12,565,597
7	Grants & Repayment of Loan Intrests	11,773,916	11,290,519
8	Projects	29,791,526	36,700,775
-	Other	18,373,187	252,840,511
Total		82,386,758	329,277,514

Appendix 3: Accrued Expenses

		BD	
Chapter	Descriptions	2020	2019
1	Manpower	2,723,268	4,316,267
2	Services	21,644,408	24,316,829
3	Consumables	6,424,084	1,941,117
4	Assets	531,451	667,595
5	Maintenance	1,690,619	2,398,040
6	Transfers	131,925,940	37,096,474
7	Grants & Repayment of Loan Intrests	2,623,678	3,300,164
8	Projects	67,350,562	66,555,256
-	Other	0	813,230
Total		234,914,010	141,404,972

Appendix 4: Encumbrances By Chapters

		BD	
Chapter	Descriptions	2020	2019
1	Manpower	329,297	687,633
2	Services	2,702,805	6,575,135
3	Consumables	453,082	470,245
4	Assets	254,114	312,234
5	Maintenance	336,284	414,772
6	Transfers	51,606	62,178
7	Grants & Repayment of Loan Intrests	326,316	166,137
8	Projects	20,203,201	27,026,163
Total		24,656,705	35,714,497

Appendix 5: Loans

Description	Beginning Balance	Amount Received	Amount Paid	Difference	Thousand BD
					Ending Balance
Treasury Bills	2,110,000	4,490,000	(4,490,000)	-	2,110,000
AL-Salam Islamic Securities	129,000	516,000	(516,000)	-	129,000
Islamic Leasing Securities	831,000	437,000	(437,000)	-	831,000
Government Local Development Bonds	2,320,000	450,000	(450,000)	-	2,320,000
Total Local Loans	5,390,000	5,893,000	(5,893,000)	-	5,390,000
International Islamic Leasing Securities	1,635,600	752,000	-	752,000	2,387,600
International Government Development Bonds	5,019,600	752,000	(470,000)	282,000	5,301,600
Development Funds Loans	1,519,728	368,044	(11,542)	356,502	1,876,230
Foreign Loans	8,174,928	1,872,044	(481,542)	1,390,502	9,565,430
Total (Balance)	13,564,928	7,765,044	(6,374,542)	1,390,502	14,955,430

Appendix 6: Credit Facilities

Description	Thousand BD	
	2020	2019
Available Credit Facilities	125,100	125,100
Utilized Credit	(55,354)	(91,905)
Utilized Credit Facilities at the end of the year	69,746	33,195