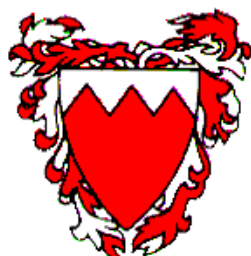


Kingdom of Bahrain



Consolidated Final Account

For The Year Ended
31 December 2019

Kingdom Of Bahrain
Consolidated Revenue/Expenditure Statement
For The Year Ended 31 December 2019

BD

Description	Notes	Budget 2019	Actual 2019	Actual 2018
Revenue				
Oil & Gas	4.3	2,032,047,000	2,090,143,298	2,286,068,970
Taxation & Fees	4.3	506,424,662	552,980,854	293,273,315
Gov. Goods & Services	4.3	86,330,198	77,100,692	85,546,680
Investments & Gov. Properties	4.3	147,246,431	137,994,587	70,009,858
Sale of Capital Assets	4.3	326,077	267,365	269,692
Fines, Penalties & Mis.	4.3	43,326,991	43,869,144	40,239,166
Total Revenue	4.3.2	2,815,701,359	2,902,355,940	2,775,407,681
Recurrent Expenditures				
Manpower	8.7.5	1,402,617,199	1,398,864,073	1,447,154,823
Services	8.7.5	234,628,645	246,766,332	235,986,252
Consumables	8.7.5	126,551,452	149,706,143	153,841,828
Assets	8.7.5	18,832,019	26,213,208	26,953,004
Maintenance	8.7.5	45,724,535	49,655,351	61,142,910
Transfers	8.7.5	485,810,655	501,105,176	503,759,970
Grants & Repayment of Loan Interests	8.7.5	963,191,780	961,672,334	914,154,329
Total Recurrent Expenditure	8.7.6.5.2	3,277,356,285	3,333,982,617	3,342,993,116
Projects	10.5.2	279,410,000	252,077,051	327,333,358
Total Expenditure	5	3,556,766,285	3,586,059,668	3,670,326,474
Surplus(Deficit) in Budget		(741,064,926)	(683,703,728)	(894,918,793)

Carried Forward Budget

		2019	2018
Recurrent Expenditure Budget	15.5	8,659,975	98,955
Projects Budget	15.5	21,000,000	45,000,000
Total Carried Forward Budget		29,659,975	45,098,955

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

1. Main Accounting policies

1.1 Accounting Basis

Based on the circular No. (11) for the year 2019 issued by the Minister of Finance and National Economy on November 3, 2019, Final Account was prepared according to the 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:

- **Revenue from Bahrain Oil Filed and Refinery:** International and local sales of oil derivatives recorded at net, after deducting the raw oil purchases and other refinery costs.
- **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.

1.2.2 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.

1.3 Manpower Costs

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

1.4 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.

1.5 Stock items expenditures

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

1.6 Purchase of Capital Goods

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

1.7 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.

1.8 Interest Payable

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

1.9 Projects Costs

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

1.10 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.

1.11 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.

1.12 Carry Forward Budget

Excess budgets approved by Minister of Finance 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	18,022,010	18,041,000	100	277,369	277,369	100
Ministry of Defence (See Note 13)	0	0	0	539,567,214	482,050,000	112	0	0	0
Ministry of Interior	48,206,905	54,141,942	89	357,622,683	360,007,540	99	10,770,461	11,000,000	98
National Security Agency	0	0	0	34,116,000	34,116,000	100	0	0	0
Legislation & Legal Opinion Commission	582	5,000	12	1,888,536	2,225,000	85	0	0	0
Ministry of Foreign Affairs	1,328,079	2,055,000	65	38,892,485	38,893,000	100	1,345,702	1,773,600	76
Min. of Justice & Islamic Aff. & Awqaf (Justice Aff.)	31,521,759	33,197,200	95	10,473,901	10,576,576	99	273,456	475,400	58
Ministry Of Education	462,137	605,440	76	296,191,995	296,191,995	100	6,866,817	6,866,817	100
Ministry of Health	31,754,468	37,865,000	84	231,656,516	233,267,400	99	3,602,948	4,416,700	82
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Admin.	6,933,340	4,950,000	140	6,225,809	6,750,224	92	2,811,923	3,000,000	94
Ministry of Youth & Sports Affairs	42,779	1,500,000	3	11,515,797	12,064,692	95	2,332,133	3,731,500	62
Rashid Equestrian & Horseracing Club	0	0	0	2,060,101	1,890,000	109	0	0	0
Ministry of Labor and Social Development	3,740	29,000	13	12,934,111	13,370,000	97	335,138	403,700	83
Office of the Minister of Cabinet Affairs	0	0	0	450,920	449,000	100	0	0	0
Ministry of Commerce & Industry & Tourism	34,193,939	36,881,500	93	10,342,346	10,378,020	100	1,748,568	3,199,400	55
Ministry of Housing	287,826	35,000	822	4,274,787	4,442,000	96	93,657,742	93,657,742	100
Office of The First Deputy Prime Minister	0	0	0	1,688,816	3,215,000	53	5,000,000	5,000,000	100
Offices of the H.H. Prime Minister's Deputies	0	0	0	2,894,456	3,186,000	91	40,100	45,000	89
Offices of the H.H. Prime Minister's Advisors	0	0	0	559,782	576,000	97	0	0	0
Office of the Minister of Electricity&Water Affairs	0	0	0	205,795	231,000	89	0	0	0
The Supreme Council for Environment	2,016,959	1,832,440	110	4,609,802	4,638,000	99	126,915	670,000	19
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note 13)	0	0	0	20,300,415	19,636,000	103	0	0	0
Min. of works & Muni. Aff. & Urban Planning-Works	5,549,684	6,000,000	92	41,626,008	41,911,000	99	37,349,228	38,595,200	97
Electricity & Water Authority (See Note 12)	0	0	0	141,000,000	141,000,000	100	0	0	0
Ministry of Transportation and Communication	50,830,271	50,444,000	101	29,824,103	29,846,517	100	3,983,551	3,983,551	100
National Guard	35,557	0	0	42,094,000	42,094,000	100	2,039,699	6,355,300	32
National Oil & Gas Authority	0	0	0	1,580,235	1,635,000	97	0	0	0
Min. of State for Shura Council & Rep. Council Aff.	0	0	0	1,424,051	1,408,316	101	0	0	0
National communication centre	0	0	0	923,882	1,266,000	73	895,688	895,688	100
Ministry of Information Affairs	990,131	2,000,000	50	18,368,885	19,125,790	96	4,516,011	4,777,600	95
Tender Board	720,578	775,000	93	907,310	985,160	92	113,360	200,000	57
Transfers (See Note9 &10)	155,009,110	154,095,878	101	1,277,218,070	1,266,715,964	101	26,793,539	37,630,714	71
Ministry of Oil	0	0	0	172,341	184,000	94	0	0	0
Oil & Gas Revenue (See Note 11)	2,090,143,298	2,032,047,000	103	0	0	0	0	0	0
Bahrain Authority for Culture and Antiquities	315,283	230,700	137	7,086,075	7,264,000	98	7,037,945	7,867,800	89
Supreme Council Of Health	0	0	0	727,732	775,583	94	2,082,065	2,082,065	100

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	75	0	0	3,303,881	3,320,000	100	0	0	0
Education and Training Quality Authority	655	0	0	3,814,772	3,897,000	98	0	0	0
Civil Service Bureau	0	0	0	5,647,098	5,687,677	99	94,033	233,300	40
General Secretariat of the Cabinet	0	0	0	1,052,086	1,128,000	93	0	0	0
Information and Egovernment Authority	3,539,184	3,598,300	98	11,366,779	11,383,480	100	2,167,404	3,600,500	60
General Secretariat of the High Council of Youth & Sport	105	0	0	13,380,757	13,525,000	99	0	0	0
Supreme Judicial Council	1,485	0	0	12,912,363	12,912,000	100	104,015	170,000	61
Min. of Justice & Islamic Aff. & Awqaf (Islamic Aff.)	8,550	10,000	86	3,963,947	3,881,000	102	173,875	589,600	29
Survey and Land Registration Bureau	14,253,275	21,901,000	65	7,551,821	7,690,000	98	1,480,933	2,124,100	70
Bahrain Institute for Political Development	25	0	0	1,132,015	1,188,000	95	0	0	0
Ministry of Finance and National Economy	1,405	0	0	7,636,947	8,807,610	87	1,422,980	1,422,980	100
Customs Affairs	100,376,567	154,845,800	65	16,437,162	19,983,000	82	1,067,352	2,000,000	53
National Oncology Center (See Note13 & 14)	0	0	0	28,263,737	25,000,000	113	0	0	0
Urban Planning & Development Authority	311,620	500,900	62	2,705,940	3,134,000	86	277,890	700,000	40
Supreme Council Of Islamic Affairs	0	0	0	1,956,336	2,398,000	82	336,736	712,900	47
King Hamad University Hospital(See Note 13 &14)	0	0	0	37,973,242	35,698,000	106	0	0	0
National Health Regulatory Authority	1,956,428	2,500,000	78	2,610,446	2,585,741	101	0	0	0
National Bureau For Revenue	321,560,081	213,655,259	151	2,429,239	4,000,000	61	30,951,475	30,951,474	100
National Space Sience Agency	60	0	0	397,080	732,000	54	0	0	0
Total	2,902,355,940	2,815,701,359	103	3,333,982,617	3,277,356,285	102	252,077,051	279,410,000	90

3- Revenue By Chapters And Ministries & Government Authorities

Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Goods & Services	Investments & Properties	Sale of Capital Assets	Fines & Mis.	Total	Budget	BD
									Actual 2018
Ministry of Interior	-	42,655,419	4,680,580	58,500	12,807	799,599	48,206,905	54,141,942	55,620,734
Legislation & Legal Opinion Commission	-	-	582	-	-	-	582	5,000	1,027
Ministry of Foreign Affairs	-	988,867	-	-	10,697	328,515	1,328,079	2,055,000	474,000
Min. of Justice & Islamic Aff. & Awqaf (Justice Aff.)	-	10,612,439	6,474	34,523	-	20,868,323	31,521,759	33,197,200	28,728,844
Ministry of Education	-	10,970	167,221	-	40,280	243,666	462,137	605,440	457,594
Ministry of Health	-	270	31,110,718	211,740	12,595	419,145	31,754,468	37,865,000	37,876,341
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Admin.	-	5,793,771	962,847	145,841	30,677	204	6,933,340	4,950,000	3,370,776
Ministry of Youth & Sports Affairs	-	145	33,660	6,419	2,555	-	42,779	1,500,000	29,600
Ministry of Labor and Social Development	-	2,825	915	-	-	-	3,740	29,000	8,321
Ministry of Commerce & Industry & Tourism	-	20,422,335	582,598	12,927,988	-	261,018	34,193,939	36,881,500	31,482,445
Ministry of Housing	-	287,826	-	-	-	-	287,826	35,000	116,376
The Supreme Council for Environment	-	1,790,483	92,168	106,583	404	27,321	2,016,959	1,832,440	1,414,484
Min. of works & Muni. Aff. & Urban Planning-Works	-	3,659,721	122,476	1,393,480	77,229	296,778	5,549,684	6,000,000	4,736,860
Ministry of Transportation and Communication	-	4,244,360	35,106,841	11,281,625	1,885	195,560	50,830,271	50,444,000	53,682,096
National Guard	-	-	-	-	-	35,557	35,557	-	-
National Oil & Gas Authority	-	-	-	-	-	-	-	-	98
Ministry Of Information Affairs	-	319,086	607,783	8,950	-	54,312	990,131	2,000,000	1,279,947
Tender Board	-	522,778	197,100	-	700	-	720,578	775,000	685,130
Transfers	-	26,335,725	932,484	111,756,196	3,100	15,981,605	155,009,110	154,095,878	86,781,471
Oil & Gas Revenue (Note no.11)	2,090,143,298	-	-	-	-	-	2,090,143,298	2,032,047,000	2,286,068,970
Bahrain Authority for Culture and Antiquities	-	229,082	13,082	61,700	-	11,419	315,283	230,700	346,347
Administrative Body of the Public Prosecution	-	45	-	-	30	-	75	-	210
Education and Training Quality Authority	-	90	474	-	91	-	655	-	804
Civil Service Bureau	-	-	-	-	-	-	-	-	270
Information and Egovernment Authority	-	3,448,068	76,853	-	1,976	12,287	3,539,184	3,598,300	2,686,605
General Secretariat of the High Council of Youth & Sport	-	105	-	-	-	-	105	-	-
Supreme Judicial Council	-	-	1,335	-	150	-	1,485	-	2,706
Min. of Justice & Islamic Aff. & Awqaf (Islamic Aff.)	-	8,550	-	-	-	-	8,550	10,000	8,275
Survey and Land Registration Bureau	-	13,963,481	162,194	-	-	127,600	14,253,275	21,901,000	16,865,351
Bahrain Institute for Political Development	-	-	-	-	25	-	25	-	10
Ministry of Finance and National Economy	-	240	-	1,040	125	-	1,405	-	8,903
Customs Affairs	-	94,008,659	2,241,667	2	71869	4,054,370	100,376,567	154,845,800	160,215,987
Urban Planning & Development Authority	-	311,450	-	-	170	-	311,620	500,900	219,365
National Health Regulatory Authority	-	1,803,923	640	-	-	151,865	1,956,428	2,500,000	2,237,674

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2019

Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Goods & Services	Investments & Properties	Sale of Capital Assets	Fines & Mis.	Total	Budget	Actual 2018
National Bureau For Revenue	-	321,560,081	-	-	-	-	321,560,081	213,655,259	-
National Space Sience Agency	-	60	-	-	-	-	60	-	60
Total	2,090,143,298	552,980,854	77,100,692	137,994,587	267,365	43,869,144	2,902,355,940	2,815,701,359	2,775,407,681

4- Revenue By Chapter, Section, And Item

Code				Description	2019			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	Actual 2018
4	1	1	40011	Oil Sales - Bahrain Field	265,118,041	129,563,620	(135,554,421)	454,107,672
4	1	1	40012	Oil Sales - Abu-Sa'afa Field (see note no.11)	1,159,758,662	1,386,475,415	226,716,753	1,350,190,341
4	1	1	40014	Future Generations Reserve- Abu-Sa'afa Field	(20,586,000)	(23,333,401)	(2,747,401)	(19,469,985)
4	1	2	40037	Gas Sales to Electricity Power and Water Station	52,162,300	24,488,858	(27,673,442)	12,216,885
4	1	2	40051	Gas Sales - Alba	163,146,056	127,701,666	(35,444,390)	132,899,026
4	1	2	40052	Gas Sales - Bapco	50,771,594	41,038,712	(9,732,882)	49,752,905
4	1	2	40053	Gas Sales - Banagas	11,518,986	24,533,850	13,014,864	20,487,114
4	1	2	40054	Gas Sales - Other Companies	342,000,208	354,707,900	12,707,692	278,474,548
4	1	3	42011	Gas Income Tax	2,162,466	3,024,263	861,797	2,427,000
4	1	3	42012	Oil and Gas Fees and Penalties	0	16,920,000	16,920,000	0
4	1	3	42013	Petrol Tax	5,994,687	5,022,415	(972,272)	4,983,464
4	2	2	42501	Customs Duty on Essential Trade	72,840,300	46,517,323	(26,322,977)	69,934,642
4	2	2	42503	Customs Duty on Vehicles	20,000,000	11,995,507	(8,004,493)	14,970,675
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Tobacco	45,000,000	16,660,253	(28,339,747)	12,878,440
4	2	2	42505	Customs Duty on Luxury Goods	0	62	62	8,451
4	2	2	42506	Customs Duty on Yachts	200,000	46,290	(153,710)	162,374
4	2	2	42507	Protection of Domestic Industries	900,000	892,684	(7,316)	974,915
4	2	2	42509	Customs Duty on Boiler Machines	285,600	8,262,313	7,976,713	0
4	2	2	42511	Customs Duty on Electrical Machinery and Equipment	1,722,400	6,504,755	4,782,355	0
4	2	2	42512	Customs Duty on Iron and Steel	125,200	293,824	168,624	1,132
4	2	2	42513	Customs Duty on Reinforced Steel and Iron coils	26,500	15,170	(11,330)	58
4	2	3	43011	General Trade Activities Registration Fees	7,000,000	5,038,982	(1,961,018)	626,588
4	2	3	43021	Industrial Activities Registration Fees	0	0	0	169,063
4	2	3	43031	Financial Service Activities Registration Fees	5,000	3,600	(1,400)	5,350
4	2	3	43041	Miscellaneous Service Activities Registration Fees	1,342,516	335,923	(1,006,593)	355,117
4	2	3	43042	Air Transport Activities	135,000	77,950	(57,050)	137,141
4	2	3	43043	Air Licensing Activities	378,000	575,685	197,685	378,762
4	2	3	43044	Land Transport Licenses	1,230,000	1,359,574	129,574	1,337,958
4	2	3	43045	Post Regulatory Licenses	390,000	284,252	(105,748)	393,774
4	2	3	43046	Fees for Issuing Vehicle Inspection Licenses	412	6,985	6,573	400
4	2	3	43051	Commercial Agencies Registration Fees	14,000	11,491	(2,509)	13,938
4	2	3	43052	Lease Contract Fees	0	131,949	131,949	0
4	2	3	43053	Health and Medical Veterinary Institutional Regist	800	1,625	825	1,080
4	2	3	43054	Contractor Pre-Qualification Fees	135,000	118,475	(16,525)	136,883
4	2	3	43071	Organizing Engineering Professional Practice Fees	300,000	400,000	100,000	150,000
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 and Underwater Fishing	51,000	29,725	(21,275)	44,675
4	2	3	43091	Real estate development licensing Fees	375,000	480,000	105,000	325,500
4	2	3	43092	Broker Licensing Fees	48,000	56,100	8,100	75,000
4	2	3	43094	Licensing of Developers Fees	1,200	1,260	60	1,620
4	2	3	43096	Off Plan Sale Unit Registration	150,000	49,400	(100,600)	77,000
4	2	3	43097	Annotation of The Off-Plan Sale Project in the Land Register	0	5,000	5,000	0
4	2	3	44041	Pharmaceutical Products Licenses & Fees	402,700	415,831	13,131	305,594
4	2	3	44042	Health Facilities Licenses & Fees	514,500	440,610	(73,890)	389,150
4	2	3	44043	Health Professions Licenses & Fees	1,500,800	971,849	(528,951)	1,369,250
4	2	3	44044	Agricultural & pesticides licenses & permits fees	16,000	35,910	19,910	16,370
4	2	3	44045	Soil Conditioner, Pesticides, & Agricultural products registration fees	2,500	6,200	3,700	2,580
4	2	3	44046	Radio frequency services licensing fees	902,595	1,393,907	491,312	0
4	2	3	44061	Environmental Evaluation License Fees	12,500	46,368	33,868	10,000
4	2	3	44062	Environmental License Fees for Business Activities	20,000	8,395	(11,605)	9,702
4	2	3	44063	Chemicals & Radiant Materials License Fees	42,000	37,279	(4,721)	9,705
4	2	3	44064	Hazardous Waste License Fees	1,300,000	1,359,991	59,991	722,589
4	2	4	44011	Passport Fees	1,543,958	947,701	(596,257)	1,595,395
4	2	4	44012	Residence Permit Fees	4,359,091	3,744,432	(614,659)	4,853,666

Code				Description	2019			Actual 2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44013	Visa & NOC Fees	15,377,269	14,672,628	(704,641)	16,322,024
4	2	4	44015	Identity Card Fees	2,300,000	2,017,967	(282,033)	2,276,334
4	2	4	44016	Consuitancy Services Fees	260,000	258,623	(1,377)	250,781
4	2	4	44017	Fingerprint Authentication Fees	30,000	35,865	5,865	0
4	2	4	44021	Labour Market Regulatory Authority Fee	24,205,140	25,548,190	1,343,050	26,082,439
4	2	4	44022	Fast Track Services for Completion of Audit and Inspection Procedures' Fees	200	221	21	121
4	2	4	44023	Commodity Classification Fees	4,000	5,619	1,619	4,109
4	2	4	44024	Commodity Inspection Fees	400	690	290	360
4	2	4	44025	Customs Insurance Fees	35,000	10,864	(24,136)	36,497
4	2	4	44026	Fees on Custom Vehicle Cards	15,000	10,838	(4,162)	16,129
4	2	4	44033	Collection Fees For BCCI	250,000	209,532	(40,468)	196,710
4	2	4	44051	Ownership Registration Fees	200,000	147,054	(52,946)	141,496
4	2	4	44052	Ownership Transfer Fees	20,000,000	13,816,427	(6,183,573)	16,286,209
4	2	4	44071	Car Registration Fees	17,097,955	16,834,246	(263,709)	16,485,938
4	2	4	44072	Driving License Fees	4,609,672	4,841,642	231,970	4,475,410
4	2	4	44073	Sale of Special and Semi-Special Vehicle License Plate Number	2,020,711	610,998	(1,409,713)	2,678,201
4	2	4	44091	Legal Fees	8,504,000	8,996,936	492,936	8,150,786
4	2	4	44092	Documentation Fees	1,300,000	1,174,793	(125,207)	1,280,513
4	2	4	44093	Certification of Official Documents Fees	2,820,000	3,199,149	379,149	2,750,050
4	2	4	44094	Fees on Private Tobacco Goods	0	128,281	128,281	399
4	2	4	44095	Fees on Private Luxury Goods	0	0	0	6,760
4	2	4	44131	Gold Assaying Fees	2,000,000	1,546,912	(453,088)	1,866,961
4	2	4	44132	Pearl Assaying Fees	0	0	0	170
4	2	4	44151	Design & Measurement Fees	36,500	38,099	1,599	34,347
4	2	4	44152	Design & Trademark Fees	8,500,000	8,352,531	(147,469)	8,381,205
4	2	4	44153	Trademarks & Commercial Reg. Amend. Fees	6,000,000	5,032,284	(967,716)	5,454,334
4	2	4	44171	Departure Fees	2,471,000	1,650,232	(820,768)	3,533,999
4	2	4	44172	Entrance Permit Fees	757,000	897,247	140,247	980,621
4	2	4	44173	Handling Fees on King Fahad Causeway	500,000	334,939	(165,061)	337,888
4	2	4	44181	Partial Land Subdivision Fees	50,000	47,800	(2,200)	33,400
4	2	4	44182	Main Land Subdivision Fees	200,000	263,650	63,650	184,900
4	2	4	44183	Fees of Sand Extraction & Sale	3,120,000	5,121,213	2,001,213	1,666,566
4	2	4	44184	Capital Contribution for Infrastructure Fees	2,750,000	2,879,209	129,209	1,435,827
4	2	4	44191	Tender Fees	669,990	829,818	159,828	698,761
4	2	4	44211	Wireless Equipment Fees	1,257,377	213,581	(1,043,796)	565,777
4	2	4	44212	Vedio Sales Distribution Rights	53,000	105,505	52,505	72,183
4	2	4	44904	Ship Arrival and Departure Permit Fees	443,836	700,350	256,514	525,254
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	271,500	318,930	47,430	257,140
4	2	4	44908	Application Fees	787,281	453,280	(334,001)	596,751
4	2	5	42101	Excise Revenue on Imported Energy Drinks	2,500,000	2,119,477	(380,523)	2,380,151
4	2	5	42102	Excise Revenue on Imported Carbonated Drinks	2,000,000	1,629,846	(370,154)	1,733,848
4	2	5	42103	Excise Revenue on Imported Electronic Vaporizers	3,500,000	3,366,266	(133,734)	580,910
4	2	5	42111	Excise Revenue on Imported Tobacco	45,305,338	43,488,590	(1,816,748)	42,693,949
4	2	5	42201	Excise Revenue on Locally Produced Energy Drinks	1,175,339	0	(1,175,339)	347,432
4	2	5	42202	Excise Revenue on Locally Produced Carbonated Drinks	9,131,013	10,617,037	1,486,024	8,462,848
4	2	5	42211	Excise Revenue on Locally Produced Tobacco	43,569	0	(43,569)	12,290
4	2	6	42601	Value Added Revenue on Imported Goods	149,200,000	190,093,390	40,893,390	0
4	2	6	42602	VAR on Government Services	800,000	104,727	(695,273)	0
4	2	6	42604	Value added revenue for filing returns from payers	0	70,140,748	70,140,748	0
4	3	1	40136	Airport Information Publication	20,000	15,060	(4,940)	16,360
4	3	1	41011	Hospital Private Room Charges	500,000	498,647	(1,353)	478,621
4	3	1	41012	Primary Health Care Charges	31,300,000	25,850,934	(5,449,066)	31,140,109
4	3	1	41013	Public Health Services	3,200,000	2,954,880	(245,120)	3,041,042
4	3	1	41014	Special Medical Services Charges	71,000	103,480	32,480	232,225
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)	60,823

Code				Description	2019			Actual 2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	1	41017	Out-Patient Charges	600,000	529,642	(70,358)	597,941
4	3	1	41018	Medical Commission Fees	95,000	92,870	(2,130)	92,390
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	221,087	(128,913)	322,080
4	3	1	41023	X-Ray Fees	95,000	60,499	(34,501)	80,534
4	3	1	41024	Lab. Fees	340,000	273,227	(66,773)	376,497
4	3	1	41025	Operations Fees	225,000	155,600	(69,400)	233,921
4	3	1	41026	Maternity Services	250,000	242,704	(7,296)	248,536
4	3	1	41027	Public University Tution Fees for Non-Bahrainis	30,240	0	(30,240)	0
4	3	1	41028	Courses & Seminar Fees	0	200	200	0
4	3	1	41029	Public University Fees for Bahrainis	442,748	0	(442,748)	0
4	3	1	41031	Parcel & Postal Fees	760,000	579,115	(180,885)	765,015
4	3	1	41032	Post Box Rental	440,000	403,060	(36,940)	444,282
4	3	1	41033	Transit Post Fees	400,000	375,100	(24,900)	541,697
4	3	1	41034	Stamp Sales	430,000	361,742	(68,258)	501,832
4	3	1	41035	Franking Machine Sales	1,000,000	870,067	(129,933)	1,072,038
4	3	1	41051	Container Handling & Storage Charges	7,420,000	7,345,277	(74,723)	7,422,590
4	3	1	41052	Harbor Services Charges	615,000	482,777	(132,223)	700,851
4	3	1	41053	Port Operation Charges	1,050,000	1,387,076	337,076	1,294,715
4	3	1	41055	Customs Stamp - Containers	120,000	97,871	(22,129)	120,674
4	3	1	41056	Screen Inspection Fees	2,000,000	2,065,107	65,107	1,848,549
4	3	1	41071	Aeroplane Landing Fees	710,000	568,477	(141,523)	714,849
4	3	1	41072	Aeroplane Parking Fees	0	0	0	90
4	3	1	41073	Overflying Fees	21,000,000	22,432,909	1,432,909	21,657,005
4	3	1	41091	Telephone Usage Charges	20,000	2,073	(17,927)	19,691
4	3	1	41111	Vehicle Parking Fees	284,954	218,298	(66,656)	276,704
4	3	1	41112	Driving Instruction Fees	1,775,958	1,821,887	45,929	1,724,232
4	3	1	41151	Advertisement Sales	850,000	454,537	(395,463)	749,984
4	3	1	41152	Tender Advertisement fees	235,000	197,100	(37,900)	149,300
4	3	1	41161	Veterinary & Quarrying Services	41,000	93,828	52,828	40,048
4	3	1	41162	Spraying of pesticides, & Treatment of means of transport fees	0	87	87	173
4	3	1	41163	Consignments & Agricultural Inspection & Analysis	226,500	471,680	245,180	194,930
4	3	1	41171	Security Guard Income	3,892,586	1,355,391	(2,537,195)	3,783,225
4	3	1	41212	Subscriptions to Training Programmes	1,038,676	917,764	(120,912)	883,055
4	3	1	41232	Land Survey Charges	300,000	96,845	(203,155)	154,894
4	3	1	41233	Sewage Discharge Fees (Non Domestic)	0	0	0	0
4	3	1	41234	Fees on underground water usage	50,000	116,256	66,256	117
4	3	1	41901	Issue of Certificate Charges	1,605,246	1,359,566	(245,680)	1,635,029
4	3	1	41902	Examination Charges	42,000	63,507	21,507	48,892
4	3	1	41905	News and Media Services	51,000	149,507	98,507	86,526
4	3	1	41907	E-Services Fees	16,000	17,020	1,020	16,739
4	3	1	41908	Bahrain Polytechnic Revenues	0	662,850	662,850	574,434
4	3	1	41909	Organizing Conferences, Exhibitions and (Events) Fees	300,000	33,660	(266,340)	0
4	3	1	41911	E-Meeting System Revenues	22,000	0	(22,000)	22,071
4	3	2	40111	Agricultural Product Sales	11,700	7,938	(3,762)	10,815
4	3	2	40112	Animal Product Sale	65,000	66,975	1,975	59,382
4	3	2	40131	Printing Press Sales	2,100	0	(2,100)	13,849
4	3	2	40132	Publication Fees	1,009,240	72,811	(936,429)	90,809
4	3	2	40133	Book Sales	57,500	63,848	6,348	65,721
4	3	2	40134	Magazines & Newspaper Sales	2,100	2,600	500	2,860
4	3	2	40135	Official Forms and Documents Sales	600,000	571,302	(28,698)	636,177
4	3	2	40137	Sale of Paper and other Materials designated for Recycling	150	569	419	336
4	3	2	40151	Philatelic Office Sales	9,500	12,791	3,291	9,839
4	3	2	40915	Other Product Sales	33,000	32,594	(406)	21,582
4	4	1	45011	Shares Dividends and Capital Income	3,103,514	2,500,000	(603,514)	2,502,683
4	4	1	45014	Government returns from Oil & Gas Holding Company	56,400,000	56,400,000	0	0
4	4	1	45015	Government returns from Telecommunication Regulatory Authority	11,265,068	8,514,746	(2,750,322)	9,083,400
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	10,000,000

Code				Description	2019			Actual 2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	4	1	45501	Interest of Deposits & Bank Accounts	3,771,814	3,134,780	(637,034)	3,316,056
4	4	2	46011	Land Rent	2,794,842	1,576,337	(1,218,505)	2,085,924
4	4	2	46021	Industrial Estates Rent	12,854,000	13,771,392	917,392	14,652,900
4	4	2	46031	Houses & Building Rents	381,900	894,318	512,418	2,306,289
4	4	2	46041	Commercial Stores Rents	302,946	155,664	(147,282)	190,049
4	4	2	46051	Galleries & Theaters Rents	29,000	45,100	16,100	29,540
4	4	2	46061	Vehicle Rents	1,200	2,800	1,600	800
4	4	2	46071	Equipment Rents	71,678	24,621	(47,057)	19,812
4	4	2	46081	Exhibition Rents	0	0	0	113,406
4	4	3	45103	Government Concessions	16,270,469	10,974,830	(5,295,639)	15,708,999
4	6	1	48011	Income on Sale of Equipment Capital Assets	25,219	17,080	(8,139)	25,398
4	6	1	48012	Income on Sale of Materials Capital Assets	97,000	132,812	35,812	77,199
4	6	1	48013	Income on Sale of Apparatus Capital Assets	0	920	920	48
4	6	1	48014	Income on Sale of Vehicles Capital Assets	20,486	9,638	(10,848)	3,500
4	6	1	48015	Income on Sale of Furniture Capital Assets	12,900	5,174	(7,726)	1,415
4	6	3	48501	Income on Auction Sales of Capital Assets	170,472	101,740	(68,732)	162,132
4	7	1	49011	Fines	620,000	818,962	198,962	686,057
4	7	1	49021	Penalties (Delay in Works Execution)	675,410	692,322	16,912	939,331
4	7	1	49031	Compensations	50,000	131,383	81,383	94,754
4	7	1	49051	Vehicle Towing Fees	73,620	65,556	(8,064)	71,476
4	7	1	49052	Traffic Accident & Report Fees	805,079	731,220	(73,859)	781,630
4	7	1	49053	Traffic Fines & Contraventions	15,400,000	14,258,715	(1,141,285)	11,292,288
4	7	1	49061	Forfeited Trust Monies	8,051,500	3,447,312	(4,604,188)	8,697,027
4	7	1	49081	Criminal Fines Fees	4,800,000	5,746,857	946,857	4,859,061
4	7	1	49082	Prosecution Guarantee Fees	2,900,000	860,351	(2,039,649)	2,859,032
4	7	2	31012	Adjustments to Prior Years Results	16,000	0	(16,000)	0
4	7	2	49901	Recovery of Fixed Expenses	0	0	0	128
4	7	2	49902	Labour and Employees Cost	1,100,000	330,206	(769,794)	562,300
4	7	2	49903	Variance of Currencies	1,010,000	317,329	(692,671)	9
4	7	2	49905	Commitment Compensation	0	116,284	116,284	35,081
4	7	2	49906	Other Institutions Revenues	2,429,367	711,572	(1,717,795)	240,935
4	7	2	49913	Revenue-Unidentified Customer	0	108,858	108,858	531,622
4	7	2	49914	Revenue-Unapplied Invoice	0	98,007	98,007	325,940
4	7	2	49916	Spending Adjustments from Embassies and Consulates	100,000	0	(100,000)	0
4	7	2	49999	Unclassified Revenue	5,296,015	3,576,135	(1,719,880)	4,491,868
4	7	3	49908	Budget Surplus	0	11,858,075	11,858,075	3,770,627
Total					2,815,701,359	2,902,355,940	86,654,581	2,775,407,681

5- Projects & Recurrent Expenditures Budget

						BD
Description	Initial Budget	Amendments	Carried Forward Budget from Prior Years	Available Budget	Actual Expenditure	Surplus (Exceeding)
Recurrent Expenditure						
Manpower	1,398,600,280	4,016,919	-	1,402,617,199	1,398,864,073	3,753,126
Services	220,336,560	14,282,208	9,877	234,628,645	246,766,332	(12,137,687)
Consumables	116,917,845	9,610,471	23,136	126,551,452	149,706,143	(23,154,691)
Assets	19,282,460	(516,383)	65,942	18,832,019	26,213,208	(7,381,189)
Maintenance	45,604,663	119,872	-	45,724,535	49,655,351	(3,930,816)
Transfers	552,216,090	(66,405,435)	-	485,810,655	501,105,176	(15,294,521)
Grants & Repayment of Loan Interest	958,709,432	4,482,348	-	963,191,780	961,672,334	1,519,446
Total Recurrent Expenditure	3,311,667,330	(34,410,000)	98,955	3,277,356,285	3,333,982,617	(56,626,332)
Projects	200,000,000	34,410,000	45,000,000	279,410,000	252,077,051	27,332,949
Total Expenditure	3,511,667,330	-	45,098,955	3,556,766,285	3,586,059,668	(29,293,383)

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	828,332,000	19,794,400	-	848,126,400
Prime Minister's Court	18,041,000	-	-	18,041,000
First Deputy Prime Minister	3,215,000	-	-	3,215,000
Deputy Prime Minister	3,130,000	56,000	-	3,186,000
Advisor to the Prime Minister	561,000	15,000	-	576,000
Ministry of Cabinet Affairs	449,000	-	-	449,000
General Secretariat Cabinet Affairs	1,128,000	-	-	1,128,000
Legislation & Legal Opinion Commission	2,206,000	19,000	-	2,225,000
Ministry of Shura Council & Representatives Council Affairs	1,319,000	89,316	-	1,408,316
Shura Council	9,427,000	-	-	9,427,000
Representatives Council	10,888,000	-	-	10,888,000
National Audit Court	5,264,000	-	-	5,264,000
Ministry of Finance and National Economy	7,538,000	1,269,610	-	8,807,610
Ministry of Foreign Affairs	38,893,000	-	-	38,893,000
Accounts and Budgets under the Supervision of the Ministry of Finance and National Economy	-	11,629,385	-	11,629,385
Contribution to GCC	11,000,000	-	-	11,000,000
Contribution to United Nations	3,500,000	536,742	-	4,036,742
Contributions to Arab & Islamic Organizations	2,239,000	-	-	2,239,000
Civil Service Bureau	5,519,000	168,677	-	5,687,677
Information & E-government Authority	11,207,000	176,480	-	11,383,480
Survey & Land Registration Bureau	7,690,000	-	-	7,690,000
Tender Board	941,000	44,160	-	985,160
National Bureau For Revenue	4,000,000	-	-	4,000,000
The King Hamad Center For Peaceful Coexistence	990,000	-	-	990,000
National Institution for Human Rights	830,000	-	-	830,000
Bahrain Institute for Public Administration	1,585,000	407,640	-	1,992,640
Bahrain Institute for Political Development	1,188,000	-	-	1,188,000
Ministry of Justice & Islamic Affairs & Awqaf (Islamic Affairs)	3,881,000	-	-	3,881,000
High Council for Islamic Affairs	2,398,000	-	-	2,398,000
Sunni Awqaf	2,734,000	-	-	2,734,000
Ja'afari Awqaf	2,734,000	-	-	2,734,000
Bait Al-Qur'an	74,000	-	-	74,000
Government Debt Interest	640,000,000	-	-	640,000,000
Risk Financing	350,000	-	-	350,000
Government Grants	750,000	-	-	750,000
Miscellaneous Commitments	11,500,000	14,988,390	-	26,488,390
Other Estimations for Line Ministries & Government Agencies	9,606,000	-9,606,000	-	-
Contribution of the Kingdom of Bahrain to the Asian Investment Bank in Infrastruct	1,557,000	-	-	1,557,000
Defence Sector	524,428,000	-	0	524,428,000
Ministry of Defence (see note no.13)	482,050,000	-	-	482,050,000
General Commission for the Higher Defence Council	284,000	-	-	284,000
National Guard	42,094,000	-	-	42,094,000
Public Order and Safety Sector	442,653,000	4,912,116	0	447,565,116
Ministry of Interior	355,448,000	4,559,540	-	360,007,540
Governorates	4,421,000	-	-	4,421,000
National Security Agency	34,116,000	-	-	34,116,000

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2019

Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Customs Affairs	19,983,000	-	-	19,983,000
Supreme Judicial Council	12,912,000	-	-	12,912,000
Ministry of Justice & Islamic Affairs & Awqaf (Justice Affairs)	10,224,000	352,576	-	10,576,576
Administrative Organization for Public Prosecution	3,320,000	-	-	3,320,000
Constitutional Court	2,229,000	-	-	2,229,000
Economic Affairs and Infrastructure Sector	259,324,000	2,242,730	0	261,566,730
Economic Development Board	5,683,000	-	-	5,683,000
Ministry of Industry, Commerce & Tourism	10,158,000	220,020	-	10,378,020
Ministry of Labour & Social Development	13,370,000	-	-	13,370,000
Labour Market Regulatory Authority	9,811,000	-	-	9,811,000
Ministry of Oil	165,000	19,000	-	184,000
National Oil & Gas Authority	1,635,000	-	-	1,635,000
Office of the Minister of Electricity&Water Affairs	231,000	-	-	231,000
Electricity & Water Authority (see note 12)	141,000,000	-	-	141,000,000
Ministry of Works, Municipalities Affairs & Urban Planning (Works Affairs)	41,911,000	-	-	41,911,000
Ministry of Transportation & Telecommunications	28,490,000	1,356,517	-	29,846,517
Bahrain International Air Show	1,172,000	-	-	1,172,000
Bahrain Internet Exchange	1,262,000	297,193	-	1,559,193
Bahrain Centre for Strategic, International and Energy Studies	1,244,000	350,000	-	1,594,000
Future Generation Reserve Council	2,460,000	-	-	2,460,000
National Authority for Space Sciences	732,000	-	-	732,000
Environmental Protection Sector	4,638,000	-	0	4,638,000
Supreme Council for the Environment	4,638,000	-	-	4,638,000
Housing and Community Amenities Sector	14,041,000	897,224	0	14,938,224
Ministry of Housing	4,442,000	-	-	4,442,000
Ministry of Works, Municipalities Affairs & Urban Planning (Municipalities Affairs & Urban Planning)	5,853,000	897,224	-	6,750,224
Urban Planning & Development Authority	3,134,000	-	-	3,134,000
Municipality Councils	612,000	-	-	612,000
Health Sector	307,438,000	9,425,769	98,955	316,962,724
Supreme Council for Health	420,000	355,583	-	775,583
Ministry of Health	224,213,000	9,054,400	-	233,267,400
National Health Regulatory Authority	2,471,000	15,786	98,955	2,585,741
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
Youth, Culture and Media Sector	55,233,000	2,233,482	0	57,466,482
Ministry of Youth & Sport Affairs	11,723,000	341,692	-	12,064,692
General Secretariat for Youth & Sports High Council	12,675,000	850,000	-	13,525,000
Rashed Club for Equestrian & Horse Racing	1,890,000	-	-	1,890,000
Bahrain Authority for Culture & Antiquities	6,404,000	860,000	-	7,264,000
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	36,000	-	1,266,000
Ministry of Information Affairs	18,980,000	145,790	-	19,125,790
The High Authority of Media & Communication	203,000	-	-	203,000
Education Sector	343,570,000	7,273,685	0	350,843,685
Ministry of Education	292,486,000	3,705,995	-	296,191,995
Education & Training Quality Authority	3,897,000	-	-	3,897,000
University of Bahrain	34,416,000	3,497,680	-	37,913,680
Bahrain Teachers College	3,201,000	70,010	-	3,271,010
Bahrain Polytechnic	9,570,000	-	-	9,570,000
Social Protection Sector	435,554,000	8,940,917	0	444,494,917
National Social Fund	19,100,000	1,200,000	-	20,300,000

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Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Social Security Fund	21,500,000	-	-	21,500,000
Obligations and Subsidies for Retirement Systems	19,000,000	1,280,983	-	20,280,983
Improve the Standard of Living for Retirees Allowance	132,000,000	-	-	132,000,000
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	2,122,839	-	38,026,839
The Government's Share in Unemployment Insurance	18,000,000	4,337,095	-	22,337,095
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%)	96,456,330	(90,130,323)	-	6,326,007
Total	3,311,667,330	(34,410,000)	98,955	3,277,356,285

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 2018
H.H. Prime Minister Court	3,895,351	3,520,405	54,989	35,228	16,037	10,500,000	-	18,022,010	18,041,000	18,310,428
Ministry of Defence (See Note 13)	411,701,839	38,551,072	45,768,687	10,517,531	31,538,272	-	1,489,813	539,567,214	482,050,000	533,663,995
Ministry of Interior	317,269,536	22,833,116	7,796,838	3,165,930	6,557,263	-	-	357,622,683	360,007,540	363,325,279
National Security Agency	-	-	-	-	-	34,116,000	-	34,116,000	34,116,000	35,762,128
Legislation & Legal Opinion Commission	1,522,587	311,492	9,984	5,602	38,871	-	-	1,888,536	2,225,000	2,264,037
Ministry of Foreign Affairs	20,539,577	12,998,500	548,437	4,101,299	684,137	-	20,535	38,892,485	38,893,000	32,088,564
Min. of Justice & Islam. Aff. & Awqaf -Justice	8,359,581	1,771,215	88,152	41,139	142,814	5,500	65,500	10,473,901	10,576,576	11,707,298
Ministry Of Education	258,514,151	32,528,769	3,058,689	816,924	1,273,462	-	-	296,191,995	296,191,995	331,904,035
Ministry of Health	133,691,532	32,407,823	62,478,079	195,601	2,883,481	-	-	231,656,516	233,267,400	243,922,234
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Adm.	4,435,048	1,698,809	76,613	8,380	6,959	-	-	6,225,809	6,750,224	9,327,367
Ministry of Youth & Sports Affairs	3,268,422	3,907,141	34,163	21,344	672,379	1,877,385	1,734,963	11,515,797	12,064,692	12,637,461
Rashid Equestrian & Horseracing Club	981,162	645,294	86,426	50,713	296,506	-	-	2,060,101	1,890,000	1,936,399
Ministry of Labor and Social Dev.	10,319,613	2,298,299	33,194	17,079	53,926	-	212,000	12,934,111	13,370,000	15,299,692
Office of the Minister of Cabinet Affairs	307,274	138,581	3,347	-	1,718	-	-	450,920	449,000	501,328
Ministry of Commerce & Industry & Tourism	7,088,934	3,154,500	41,402	19,625	37,885	-	-	10,342,346	10,378,020	11,730,718
Ministry of Housing	3,312,190	814,945	56,986	2,013	88,653	-	-	4,274,787	4,442,000	5,230,113
Office of The First Deputy Prime Minister	1,278,800	190,130	50,281	110,445	12,160	-	47,000	1,688,816	3,215,000	1,897,445
Offices of the Prime Minister's Deputies	2,429,764	403,388	37,151	7,981	16,172	-	-	2,894,456	3,186,000	3,123,554
Offices of the Prime Minister's Advisors	388,684	162,110	8,943	-	45	-	-	559,782	576,000	553,696
Office of the Minister of Electricity&Water Affairs	134,365	63,262	4,842	656	2,670	-	-	205,795	231,000	219,385
The Supreme Council for Environment	3,412,917	909,013	117,642	40,533	129,697	-	-	4,609,802	4,638,000	5,558,339
Mohd Bin Khalifa Al Khalifa Cardiac Center(see Note 13)	11,978,020	117,596	7,813,554	113,491	275,023	-	2,731	20,300,415	19,636,000	20,191,876
Min. of Works and Mun. Aff. and Urban Plan.-Works	20,369,423	21,057,703	116,457	38,701	43,724	-	-	41,626,008	41,911,000	42,776,728
Electricity & Water Authority (See Note 12)	-	-	-	-	-	141,000,000	-	141,000,000	141,000,000	188,744,829
Ministry of Transportation & Communication	13,390,585	15,327,836	121,978	14,523	969,181	-	-	29,824,103	29,846,517	32,438,964
National Guard	40,915,092	693,819	361,229	-	30,180	-	93,680	42,094,000	42,094,000	40,123,000
National Oil & Gas Authority	864,214	689,108	12,456	6,933	7,524	-	-	1,580,235	1,635,000	2,006,842
Min. of State for Shura & Rep. Council Affairs	1,208,438	190,768	8,992	11,054	4,799	-	-	1,424,051	1,408,316	1,358,577
National communication centre	560,584	313,084	5,369	3,948	10,897	-	30,000	923,882	1,266,000	1,239,280
Tender Board	623,656	245,931	27,676	8,027	1,693	327	-	907,310	985,160	1,057,071
Transfers (See Note 9)	26,017	19,189,815	-	-	-	301,322,315	956,679,923	1,277,218,070	1,266,715,964	1,184,372,182
Ministry of Oil	120,687	46,125	4,569	-	960	-	-	172,341	184,000	178,959
Ministry of Information Affairs	11,720,699	5,564,007	608,022	119,519	356,638	-	-	18,368,885	19,125,790	19,770,847

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Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2018
Bahrain Authority for Culture and Antiquities	3,168,565	3,470,423	32,685	8,176	231,226	-	175,000	7,086,075	7,264,000	7,327,657
Supreme Council Of Health	194,431	524,249	1,792	3,860	3,400	-	-	727,732	775,583	604,843
Administrative Body in the Public Prosecution	2,363,092	829,440	51,845	35,417	24,087	-	-	3,303,881	3,320,000	3,346,528
Education and Training Quality Authority	2,955,988	810,394	27,332	2,343	18,715	-	-	3,814,772	3,897,000	4,504,628
Civil Service Bureau	4,935,146	668,038	17,445	3,842	22,627	-	-	5,647,098	5,687,677	5,998,395
General Secretariat of the Cabinet	809,719	219,075	11,717	8,448	3,127	-	-	1,052,086	1,128,000	1,183,508
Information and Egoerverment Authority	7,907,480	2,126,854	1,220,898	51,777	59,770	-	-	11,366,779	11,383,480	11,887,688
General Sec. of the High Counsil of Youth & Sport	712,176	136,969	12,818	12,375	13,770	12,283,649	209,000	13,380,757	13,525,000	11,616,219
Supreme Judicial Council	12,208,779	650,777	24,042	9,329	19,436	-	-	12,912,363	12,912,000	12,851,045
Min. of Justice & Islam. Aff. & Awqaf -Islamic. Aff	1,442,613	2,475,608	17,163	7,753	20,810	-	-	3,963,947	3,881,000	4,373,115
Survey and Land Registration Bureau	4,773,006	2,720,679	29,955	0	28,181	-	-	7,551,821	7,690,000	8,343,796
Bahrain Institute for Political Development	702,819	409,694	9,323	2,574	7,605	-	-	1,132,015	1,188,000	1,276,289
Ministry of Finance and National Economy	6,070,134	1,192,479	86,418	127,718	160,198	-	-	7,636,947	8,807,610	8,048,217
Customs Affairs	15,005,650	1,067,070	181,003	97,231	86,208	-	-	16,437,162	19,983,000	17,364,308
National Oncology Center (See Note13& 14)	11,344,127	1,079,403	12,361,762	1,643,386	1,820,182	-	14,877	28,263,737	25,000,000	25,077,945
Urban Planning & Development Authority	2,095,693	388,958	21,756	192,944	6,589	-	-	2,705,940	3,134,000	2,431,686
Supreme Council Of Islamic Affairs	579,567	508,454	21,721	24,432	7,658	-	814,504	1,956,336	2,398,000	2,492,846
King Hamad Hospital (See Note 13&14)	23,927,587	2,600,129	6,066,028	4,337,858	958,832	-	82,808	37,973,242	35,698,000	36,520,621
National Health Regulatory Authority	1,764,785	693,148	61,017	85,782	5,714	-	-	2,610,446	2,585,741	2,351,020
National Bureau of Revenue	920,905	1,414,482	12,958	77,852	3,042	-	-	2,429,239	4,000,000	-
National Space Sience Agency	353,069	36,353	1,318	5,892	448	-	-	397,080	732,000	170,112
Total	1,398,864,073	246,766,332	149,706,143	26,213,208	49,655,351	501,105,176	961,672,334	3,333,982,617	3,277,356,285	3,342,993,116

8- Recurrent Expenditures By Chapters, Sections, and Items

Code				Description	2019			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	2018
6	1	1	60011	Basic Salaries (Including Lump Sum)	794,956,450	789,505,862	5,450,588	821,844,760
6	1	1	60021	Overtime	12,938,662	12,943,425	(4,763)	12,708,205
6	1	1	61011	Social Allowance	46,577,774	46,708,770	(130,996)	48,898,520
6	1	1	61012	Standard of Living Improvement	57,577,764	57,482,216	95,548	59,634,363
6	1	1	61013	Car Allowance	3,083,498	2,802,475	281,023	2,536,870
6	1	1	61014	Year Employee Bonus	49,500	17,400	32,100	29,994
6	1	1	61015	Judiciary Allowance	2,311,000	2,102,382	208,618	2,003,788
6	1	1	61016	Acting Allowance	504,309	354,588	149,721	113,069
6	1	1	61017	Other Allowance	220,557	236,910	(16,353)	218,412
6	1	1	61019	Suggestion Reward	2,000	1,000	1,000	0
6	1	1	61021	Transport Allowance	21,989,869	22,279,968	(290,099)	23,218,558
6	1	1	61022	Communication Allowances	3,852,116	3,976,862	(124,746)	3,938,982
6	1	1	61024	Shift Authorities Allowance	0	4,885	(4,885)	0
6	1	1	61025	Nature of Work Allowance	332,460	29,630	302,830	0
6	1	1	61026	Risk Allowance	300,000	125,292	174,708	0
6	1	1	61031	Other Personal Allowances	37,401,862	38,414,549	(1,012,687)	39,215,284
6	1	1	61032	Special Work Award	748,100	827,332	(79,232)	85,605
6	1	1	61033	Exceptional Achievements Reward	63,400	34,400	29,000	320,150
6	1	1	61034	Discipline Award	66,520	91,300	(24,780)	52,900
6	1	1	61035	On Call Allowance (Consultant-Doctor)	3,061,000	3,619,415	(558,415)	3,366,128
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doctor)	3,389,557	3,774,922	(385,365)	3,652,417
6	1	1	61037	School Time Extension Allowance for teachers	0	4,301	(4,301)	147
6	1	1	61038	Air Navigation Allowance	1,152,400	1,202,856	(50,456)	1,210,984
6	1	1	61039	Nursing Allowance	693,240	859,741	(166,501)	813,084
6	1	1	61043	Housing Cost	7,000	7,124	(124)	6,790
6	1	1	61044	Special Allowance	4,233,260	4,113,638	119,622	3,805,109
6	1	1	61045	Air license Allowance	71,400	67,850	3,550	79,239
6	1	1	61047	Diplomatic representation allowance	0	935,189	(935,189)	0
6	1	1	61048	Marital accompaniment allowance - Diplomatic Sector	0	336,432	(336,432)	0
6	1	1	61049	Reduced representation allowance - Diplomatic Sector	0	214,097	(214,097)	0
6	1	1	61053	Accommodation cash allowance - Diplomatic Sector	0	946,047	(946,047)	0
6	1	1	61991	Other Allowances	8,769,195	5,215,089	3,554,106	9,132,705
6	1	2	60011	Basic Salaries (Including Lump Sum)	130,487,907	128,345,953	2,141,954	127,833,284
6	1	2	60021	Overtime	2,280,312	2,489,048	(208,736)	2,420,290
6	1	2	61011	Social Allowance	6,923,829	7,128,855	(205,026)	7,131,731
6	1	2	61012	Standard of Living Improvement	67,228	96,968	(29,740)	68,147
6	1	2	61013	Car Allowance	229,260	174,874	54,386	35,366
6	1	2	61015	Judiciary Allowance	697,000	610,132	86,868	708,676
6	1	2	61016	Acting Allowance	6,700	9,931	(3,231)	6,228
6	1	2	61017	Other Allowance	62,600	33,461	29,139	62,257
6	1	2	61021	Transport Allowance	3,246,834	3,361,542	(114,708)	3,569,683
6	1	2	61022	Communication Allowances	196,560	193,070	3,490	194,951
6	1	2	61025	Nature of Work Allowance	200,000	0	200,000	0
6	1	2	61026	Risk Allowance	200,000	45,817	154,183	0
6	1	2	61031	Other Personal Allowances	12,421,862	12,352,927	68,935	12,595,633
6	1	2	61035	On Call Allowance (Consultant-Doctor)	14,000	12,609	1,391	15,264
6	1	2	61037	School Time Extension Allowance for teachers	0	9,521	(9,521)	699
6	1	2	61041	Expatriate Inducements	239,440	307,421	(67,981)	256,687

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	2	61042	Recruitment, Termination and Leave Cost	6,175,150	6,387,686	(212,536)	6,440,385
6	1	2	61043	Housing Cost	15,715,968	17,702,513	(1,986,545)	17,079,880
6	1	2	61991	Other Allowances	7,000,689	7,634,123	(633,434)	8,606,989
6	1	2	64021	Travel Costs	292,561	330,558	(37,997)	260,833
6	1	2	68033	LMRA Fees.	1,372,008	802,626	569,382	91,642
6	1	3	60011	Basic Salaries (Including Lump Sum)	3,359,111	3,516,154	(157,043)	3,312,970
6	1	3	60021	Overtime	2,053	468	1,585	1,435
6	1	3	61011	Social Allowance	13,752	7,064	6,688	14,423
6	1	3	61021	Transport Allowance	3,829	4,600	(771)	8,079
6	1	3	61022	Communication Allowances	1,300	840	460	1,775
6	1	3	61031	Other Personal Allowances	1,000	427	573	957
6	1	3	61991	Other Allowances	1,120	200	920	1,017
6	1	4	60011	Basic Salaries (Including Lump Sum)	6,000	0	6,000	0
6	1	4	61991	Other Allowances	0	0	0	110,620
6	1	5	61051	Training Entitlements	0	0	0	5,510
6	1	5	62011	Course Expenses	0	28,624	(28,624)	37,324
6	1	5	62012	Computer Course Expenses	0	0	0	150
6	1	5	62015	Administrative training programs, conferences and Seminars	683,477	427,184	256,293	269,265
6	1	5	62016	Academic training programs, conferences and seminars	4,752,102	5,340,835	(588,733)	6,251,741
6	1	5	62017	Professional training programs, conferences and seminars	749,101	273,813	475,288	239,493
6	1	5	62018	IT training programs, conferences and seminars	15,150	800	14,350	9,336
6	1	5	62024	Academic Entitlements	0	493	(493)	5,512
6	1	5	74021	Books and Stationery (Training)	0	0	0	487
6	1	6	61051	Training Entitlements	0	2,874	(2,874)	131,196
6	1	6	61059	Training Allowances	0	0	0	29,914
6	1	6	62011	Course Expenses	0	2,479	(2,479)	55,005
6	1	6	62015	Administrative training programs, conferences and Seminars	10,223,594	10,156,004	67,590	9,133,308
6	1	6	62016	Academic training programs, conferences and seminars	4,063,278	4,395,363	(332,085)	4,911,590
6	1	6	62017	Professional training programs, conferences and seminars	1,054,562	931,318	123,244	1,095,388
6	1	6	62018	IT training programs, conferences and seminars	9,145	2,240	6,905	59,101
6	1	6	62035	Expenses and allowances related to travel in Administrative Trair	376,554	497,824	(121,270)	244,396
6	1	6	62036	Expenses and allowances related to travel in academac Training	4,398,801	7,042,261	(2,643,460)	7,554,565
6	1	6	62037	Expenses&allowances of travel in Professional Training Programs&Conferences	1,123,114	989,296	133,818	362,472
6	1	6	62038	Expenses and allowances related to travel in IT Training	2,180	1,748	432	670
6	1	6	64021	Travel Costs	0	0	0	28,967
6	1	6	74021	Books and Stationery (Training)	0	0	0	600
6	1	7	61018	Government Service Reward	970,307	638,941	331,366	1,337,379
6	1	7	63011	Government Share in Pension Scheme - Civil Persons	74,591,260	74,840,831	(249,571)	82,137,388
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	63,920,041	62,437,711	1,482,330	60,521,435
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	7,439,000	7,165,895	273,105	7,240,070
6	1	7	63014	Govt Unemployment Insurance Share	7,078,044	7,827,743	(749,699)	8,608,773
6	1	7	63015	Purchasing Virtual Years Of Service	1,740,302	1,265,809	474,493	2,984,539
6	1	7	63016	Subscription to Occupational Injuries for Non-Bahraini	9,985	24,393	(14,408)	15,242
6	1	7	63017	Compensation For Added Service Period	562,637	568,310	(5,673)	244,109
6	1	7	75031	Garments for Employees	4,124,133	3,293,744	830,389	4,754,162
6	1	7	75033	Food for Employees	11,363,624	14,113,737	(2,750,113)	15,006,652
6	1	8	65041	Supply of Contract Labour	3,624,468	2,101,720	1,522,748	1,631,702
6	1	8	65042	Part-Time Labour	4,171,374	3,696,748	474,626	4,531,418
6	2	1	62021	Internal Conferences	580,701	672,084	(91,383)	683,160
6	2	1	62022	Overseas Official Missions	7,694,098	9,790,458	(2,096,360)	10,114,172
6	2	1	62023	Official Business Visit	0	2,119	(2,119)	14,615

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	1	62031	Internal Exhibition Costs	145,871	140,819	5,052	1,579,649
6	2	1	62032	Participation Expenses In External Exhibition	49,027	31,113	17,914	17,418
6	2	1	62033	Internal Events and Celebrations Costs	3,489,619	2,568,792	920,827	1,373,862
6	2	1	62034	External Events and Celebrations Costs	810,000	765,063	44,937	20,269
6	2	1	62041	Internal Sports Tournament	165,736	162,952	2,784	160,550
6	2	1	62042	External Sports Tournament	635,000	987,875	(352,875)	712,819
6	2	1	62043	Training Programs and Workshops	19,546	60,783	(41,237)	0
6	2	1	68021	Cost of Guest Entertainment	2,422,083	1,618,095	803,988	2,882,640
6	2	1	68022	Hajj Mission Organization & Coordination Cost	180,000	207,449	(27,449)	206,395
6	2	1	68023	Cost of Diplomatic and Protocol Services	2,400,000	826,369	1,573,631	338,792
6	2	2	66011	Telephone Installation and Usage Charges	5,414,074	5,120,316	293,758	6,011,721
6	2	2	66021	Intercom Equipment	65,258	49,234	16,024	4,606
6	2	2	66031	Telex Installation & Usage Charges	0	0	0	5,986
6	2	2	66032	Wireless Instruments	19,237	15,818	3,419	35,409
6	2	2	66033	Telegram Charges	0	0	0	1,965
6	2	2	66034	Internet Installation & Usage Charges	430,374	408,709	21,665	2,001,348
6	2	2	66035	Radio Frequency Service Licensing	906,275	905,931	344	0
6	2	2	66036	MPLS Installation & Usage Charges	1,856,832	2,073,545	(216,713)	0
6	2	2	66037	Cloud Computing Services	3,580,323	3,211,738	368,585	0
6	2	2	66038	Cloud Computing Professional Services	0	5,317	(5,317)	0
6	2	2	66041	IT -Licenses Support -Operating Systems	298,216	274,223	23,993	323,243
6	2	2	66042	IT -Licenses Support -Business Software	411,823	503,951	(92,128)	572,640
6	2	2	66043	IT -Licenses Support -Productivity Software	1,570,096	1,745,160	(175,064)	930,452
6	2	2	66044	IT-Licenses Support -Application Infrastructure Software	407,745	366,450	41,295	409,626
6	2	2	66045	IT - Licenses Support - Database Software	192,155	128,929	63,226	194,086
6	2	2	66046	IT- Licenses Support - Secur ity Software	278,053	799,444	(521,391)	199,101
6	2	2	66047	IT- Licenses Support - IT Management	69,350	57,002	12,348	39,831
6	2	2	66048	Supply of Contract Labor - IT - Contractual Servic	3,465,520	3,287,283	178,237	2,463,013
6	2	2	66049	IT- Operational Service – Change Management	5,480	2,520	2,960	2,808
6	2	2	66050	IT - Licenses of central financial systems softwar	7,393	0	7,393	133,911
6	2	2	66051	IT - Licenses of central HR systems software	9,480	0	9,480	2,527,234
6	2	2	66053	IT - Licenses Support – Backup Software	21,685	20,792	893	0
6	2	2	67011	Postage Charges - Domestic	260,330	239,146	21,184	251,276
6	2	2	67013	Postage Charges - Foreign	188,476	120,110	68,366	171,909
6	2	3	69011	Desalinated and Artesian Water Costs	1,176,749	6,670,596	(5,493,847)	1,957,398
6	2	3	69021	Electricity Supply and Usage Costs - Direct Deduction	25,603,199	31,922,691	(6,319,492)	28,602,586
6	2	3	69026	Arrears of electricity & water consumption	0	36,776	(36,776)	7,467
6	2	3	69031	Contractual Maintenance-Muharraq Sewage Treatmen plant	16,044,000	16,044,000	0	15,105,000
6	2	3	69038	Electricity & Water Expenditure of Shared Public Utilities in Housing Projects	98,017	98,016	1	0
6	2	3	69039	Municipality Fees-Various	115,447	82,696	32,751	157,506
6	2	4	70011	Land Rental	534,571	601,510	(66,939)	412,785
6	2	4	70012	Operating Lease	11,634,799	10,340,661	1,294,138	8,663,289
6	2	4	70014	Financing Lease	2,318,013	2,318,012	1	2,017,145
6	2	4	70015	Buildings Rental – Cultural Attaché’ staff out of Bahrain	230,104	224,145	5,959	0
6	2	4	70021	Computer CPU Rental	1,610	0	1,610	63,808
6	2	4	70022	Computer Peripherals Rental	0	0	0	25,404
6	2	4	70023	Systems & Application Software Rental	12	0	12	1,890
6	2	4	70025	IT- Operational Services – Rent/Lease Agreements	2,899,546	2,345,358	554,188	3,194,566
6	2	4	70031	Vehicles Including Trucks Rental	6,641,083	7,586,351	(945,268)	13,416,174
6	2	4	70032	Tools and Heavy Machinery Rental	271,315	540,491	(269,176)	479,124
6	2	4	70033	Students Transport Vehicles Rental	6,416,052	6,419,879	(3,827)	0

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	4	70038	Car Parks Rental	26,516	25,438	1,078	0
6	2	4	70039	Instruments and Equipment Rental	560,336	517,716	42,620	349,070
6	2	5	65011	Supply of Contract Labor – Cleaning of Buildings	11,690,083	12,578,981	(888,898)	14,167,285
6	2	5	65012	Cleaning Roads & Bins	9,500	7,000	2,500	0
6	2	5	67029	Transportation and Freight - Various	499,885	534,313	(34,428)	605,954
6	2	5	67031	Managing&Operating Public Transportation-Contractual	7,161,057	7,161,057	0	4,697,075
6	2	5	67032	Air Navigation Operating Expenses - Contractual	5,040,192	5,040,192	0	4,457,563
6	2	5	71012	Insurance on Vehicles	823,051	345,757	477,294	485,092
6	2	5	71021	Insurance on Building & Office Assets	96,082	79,142	16,940	81,822
6	2	5	71031	Insurance on Machinery and Equipment	357,400	263,997	93,403	262,313
6	2	5	71032	Insurance on Ships and Planes	1,124,600	1,091,000	33,600	888,318
6	2	5	71041	Contractual - Public Transportation Expences	723	723	0	2,288,431
6	2	5	71042	Contractual - Air Navigation Operating Expences	0	0	0	889,479
6	2	5	71051	Medical Insurance for staff&Employees In public sector	1,765,003	1,788,548	(23,545)	682,000
6	2	6	72018	Promotional Material	34,163	18,620	15,543	0
6	2	6	72019	Advertising	407,268	697,403	(290,135)	382,045
6	2	6	72021	Subscriptions to Papers and Magazines	330,113	263,233	66,880	349,793
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	17,780	18,461	(681)	15,640
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	575,387	547,880	27,507	507,159
6	2	6	72024	Subscriptions to Various Organizations	24,541,500	22,104,947	2,436,553	21,682,941
6	2	6	72025	Other Subscriptions	1,233,689	1,168,034	65,655	512,153
6	2	6	72031	Printing	1,649,390	1,216,531	432,859	1,560,385
6	2	7	65031	Guards and Security	5,786,009	4,892,189	893,820	5,821,160
6	2	7	68011	Incentives for Non-Employees	8,029,482	2,023,602	6,005,880	8,921,482
6	2	7	68012	Presents for Non- Employees	74,239	136,973	(62,734)	63,443
6	2	7	68013	Board of Directors, Committees & Sub Committees Remuneration Fees	693,703	492,378	201,325	123,570
6	2	7	68014	Student Tours Activities	33,246	10,100	23,146	0
6	2	7	68015	Trainer's Fees	185,071	145,323	39,748	119,659
6	2	7	68016	Pesticide Spraying Services	5,835	5,465	370	0
6	2	7	68017	Incentives for non-employees working in radio and television program	0	1,436,728	(1,436,728)	0
6	2	7	68018	Incentives for students of religious institutes	0	821,438	(821,438)	0
6	2	7	68019	Rewards for Quran Centers and Seminars	0	1,885,288	(1,885,288)	0
6	2	7	68031	Fees and Commissions	2,370,835	3,013,666	(642,831)	2,986,228
6	2	7	68032	Audit & Legal Fees	109,474	124,412	(14,938)	129,258
6	2	7	68034	Professional Licensing Fees	5,000	65,388	(60,388)	0
6	2	7	73012	Design Fees	5,730	2,680	3,050	10,030
6	2	7	73059	Consultation and Research Costs	2,828,481	2,611,464	217,017	3,972,986
6	2	7	81981	Tuition Fees for Scholarship Students	5,901,000	5,668,437	232,563	0
6	2	7	81982	Tickets Costs For Scholarship Students	57,000	24,053	32,947	0
6	2	7	81983	Compensation for Judicial Judgments	87,233	152,938	(65,705)	0
6	2	7	81984	Expenses related to analysis and examination of genome samples	1,600,000	0	1,600,000	0
6	2	7	81985	Incentives for doctor's residency program	0	2,045,594	(2,045,594)	0
6	2	7	81986	Incentives for doctor's internship program	0	557,918	(557,918)	0
6	2	7	81991	Scholarships for Non-Employees	343,000	316,330	26,670	12,876,379
6	2	7	81992	Overseas Treatment	17,548,439	22,972,826	(5,424,387)	21,410,482
6	2	7	81996	Financial Provisions and Grants for Scholarship Students	6,500,000	4,882,438	1,617,562	0
6	2	7	81997	Other Miscellaneous Services	1,870,053	2,401,093	(531,040)	2,324,261
6	2	7	81998	Treatment in Local Hospitals	3,000,963	3,009,806	(8,843)	2,994,138
6	2	7	99991	Petty Cash	20,761	7,205	13,556	838,943
6	2	7	99993	Other Military Expenses	7,595,000	9,190,856	(1,595,856)	10,041,067
6	3	1	75011	Gas for Laboratories and Office Use	246,000	414,809	(168,809)	487,325

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	3	1	75019	Gas for Other Purposes	213,208	154,945	58,263	267,463
6	3	2	75021	Fuel & Oil for Generators	123,500	393,595	(270,095)	481,498
6	3	2	75022	Fuel for Heavy Vehicles & Machinery	6,291,650	5,584,568	707,082	7,119,876
6	3	2	75023	Lubricants	50,000	320,918	(270,918)	98,725
6	3	2	75024	Aircraft Expenses	2,930,000	10,710,013	(7,780,013)	4,061,112
6	3	2	75025	Fuel for Ships	402,660	1,479,690	(1,077,030)	1,321,441
6	3	2	75029	Other Fuel & Oil	1,805	15,295	(13,490)	16,216
6	3	3	75032	Garments and Food for Non-Employees	1,487,833	1,826,979	(339,146)	2,133,366
6	3	3	75035	Food for Non-Employees (non-stock)	1,820,205	1,652,325	167,880	1,348,473
6	3	3	75041	Chemical, Insecticides and Detergents	854,400	914,103	(59,703)	904,156
6	3	3	75042	Chemicals,Insecticides and Detergents (non-stock)	23,060	17,535	5,525	2,775
6	3	3	75051	Utensils and Miscellaneous Light Equipment	1,440,153	1,944,616	(504,463)	2,478,970
6	3	3	75081	Catering and Related Expenses	37,340	23,332	14,008	16,587
6	3	3	75991	Decorating Materials for Special Occasions National	0	950	(950)	7,501
6	3	3	75999	Miscellaneous Consumables	1,051,624	822,799	228,825	3,802,307
6	3	3	81996	Financial Provisions and Grants for Scholarship Students	50,000	5,185	44,815	4,517
6	3	3	99012	Rate Variance Gain/Loss	0	278,749	(278,749)	0
6	3	3	99013	Invoice Price Variance	0	241	(241)	3,238
6	3	3	99014	Metal Plating	2,510	245	2,265	0
6	3	3	99016	End of Government Service Reward Gifts	7,953	6,838	1,115	0
6	3	3	99017	Cost of Supplying Mineral Water	2,189	30,869	(28,680)	0
6	3	3	99018	Cost of Supplying Sweet Water for Irrigation	0	8,612	(8,612)	0
6	3	3	99019	Cost of Purchasing Animals Feed	24,329	224,323	(199,994)	0
6	3	3	99042	Inventory Write On/off	200,000	391,785	(191,785)	633,665
6	3	3	99043	Stock Adjustment	0	0	0	18,656
6	3	3	99993	Other Military Expenses	11,527,000	9,611,574	1,915,426	6,530,436
6	3	3	99995	Average Cost Adjustment	2,000	1,414	586	1,845
6	3	4	72031	Printing	0	93	(93)	1,343
6	3	4	74011	Computer Stationery	0	600	(600)	1,502
6	3	4	74012	Stationery	2,631,904	1,579,395	1,052,509	2,142,587
6	3	4	74013	Printing and Photocopying Items	838,443	832,107	6,336	1,025,970
6	3	4	74014	Identity Card Issuing Expenses	1,200,000	1,341,845	(141,845)	1,194,096
6	3	4	74023	Books	1,499,865	1,407,084	92,781	1,547,863
6	3	4	74024	Learning Materials	3,818	3,818	0	0
6	3	4	74991	Maps and Posters	214,971	228,164	(13,193)	374,227
6	3	5	75061	Drugs and Medicines	59,684,430	70,628,163	(10,943,733)	73,674,473
6	3	5	75062	Surgical Materials	14,470,000	18,623,664	(4,153,664)	19,112,708
6	3	5	75063	X-Ray Materials	1,476,000	950,253	525,747	1,172,936
6	3	5	75064	Laboratory Materials	9,308,087	11,718,672	(2,410,585)	16,264,992
6	3	5	75065	Drugs and Medicines (non-stock)	850,000	855,747	(5,747)	659,156
6	3	5	75066	Surgical Materials (non-stock)	1,140,121	768,527	371,594	1,162,729
6	3	5	75067	X-ray Materials (non-stock)	21,000	33,773	(12,773)	39,267
6	3	5	75068	Laboratory Materials (non-stock)	129,161	102,687	26,474	268,626
6	3	6	75071	Advertising and Informative Programs	36,330	36,960	(630)	44,511
6	3	6	75072	Educational Programs	0	0	0	1,650
6	3	6	75073	Television Programmes	568,752	570,527	(1,775)	544,261
6	3	7	75041	Chemical, Insecticides and Detergents	40,725	5,179	35,546	31,111
6	3	7	75061	Drugs and Medicines	45,000	44,613	387	28,663
6	3	9	99991	Petty Cash	1,829,965	1,592,997	236,968	1,537,623
6	3	9	99994	Aircraft Imprest	1,200,000	1,032,825	167,175	803,090
6	3	9	99998	IT-Expence Consumbles	573,461	512,146	61,315	468,296

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	1	19022	Passenger Vehicles	493,000	854,819	(361,819)	204,850
6	4	1	19023	Trucks & Transport Vehicles	0	630	(630)	0
6	4	1	19024	Special Purpose Vehicles and Equipment	1,400,500	398,014	1,002,486	52,983
6	4	1	19026	Motorcycles & Bicycles	7,903	24	7,879	62,382
6	4	1	19111	Machines & Equipment-Clearing-In	285,000	1,322,542	(1,037,542)	412,565
6	4	1	98011	Asset Expense	2,878	1,485	1,393	2,148
6	4	3	17062	System and Application Software Addition	0	0	0	485
6	4	3	19201	IT- Hardware Acquisition- Communication	150,336	179,403	(29,067)	110,750
6	4	3	19202	IT- Hardware Acquisition - Server	116,925	33,233	83,692	220,053
6	4	3	19203	IT- Hardware Acquisition - Storage	97,454	95,773	1,681	260,731
6	4	3	19204	IT- Hardware Acquisition - Storage	114,448	1,349,122	(1,234,674)	357,684
6	4	3	19205	IT- Hardware Acquisition - Productivity	1,076,663	1,136,320	(59,657)	1,099,754
6	4	3	19206	IT- Hardware Acquisition - Supporting	118,086	113,642	4,444	22,578
6	4	3	19207	IT- License Acquisition - Business Software	445,923	383,854	62,069	1,357,961
6	4	3	19208	IT- License Acquisition- Productivity	300,764	124,575	176,189	127,638
6	4	3	19209	IT- License acquisition - Application Infrastructure	286,700	37,324	249,376	157,045
6	4	3	19211	IT- License Acquisition - Database	5,348	1,552	3,796	8,416
6	4	3	19212	IT- License Acquisition - Security Software	559,446	97,003	462,443	78,244
6	4	3	19213	IT- License Acquisition - IT Management	29,174	7,975	21,199	22,482
6	4	3	19214	IT- License Acquisition - Operating	34,567	12,280	22,287	9,267
6	4	3	19215	IT - Licenses Acquisition – Backup Software	850	813	37	0
6	4	3	98012	Asset Expense Consumable - IT	97,941	60,539	37,402	56,004
6	4	5	17902	Other Equipment Additions	0	0	0	2,610
6	4	5	19049	Purchase of Laboratory Equipment	24,000	10,817	13,183	0
6	4	5	19051	Television & Broadcasting Equipments	130,246	246,033	(115,787)	397,608
6	4	5	19052	Office's Equipments	327,871	374,993	(47,122)	291,393
6	4	5	19053	Agriculture Equipments	11,842	1,831	10,011	13,598
6	4	5	19054	Fire Extinguishing Equipments - Clearing-In	73,010	111,155	(38,145)	205,599
6	4	5	19055	Air Conditioning & Heating Equipments Clearing-In	1,102,260	1,259,345	(157,085)	1,149,152
6	4	5	19056	Medical Equipments Clearing-In	3,223,681	4,819,732	(1,596,051)	4,818,631
6	4	5	19057	Furniture Clearing-In	1,269,012	1,500,410	(231,398)	1,769,070
6	4	5	19058	Wireless Equipment Clearing-In	826,062	979,151	(153,089)	918,733
6	4	5	19061	Catering Equipment	30,500	5,230	25,270	41,414
6	4	5	19062	Education Equipment	570	551	19	74,864
6	4	5	19063	Electrical Equipment	11,972	20,471	(8,499)	31,133
6	4	5	19064	Machinery Equipment	247,420	531,521	(284,101)	611,487
6	4	5	19065	Sports Equipment	10,000	0	10,000	21,772
6	4	5	19066	Other Equipment	266,523	152,647	113,876	296,936
6	4	5	19069	Learning Materials Clearing-In	2,500	2,500	0	0
6	4	5	19081	Buildings and Construction	5,000,000	6,814,629	(1,814,629)	0
6	4	5	19082	Purchase of Administrative Buildings abroad	0	1,985,000	(1,985,000)	0
6	4	5	19083	Purchase of Residential Buildings abroad	0	700,000	(700,000)	0
6	4	5	98011	Asset Expense	389,644	428,427	(38,783)	689,215
6	4	7	19059	Purchase of Animals	25,000		25,000	27,071
6	4	7	19072	Purchase of Dogs for Security Purposes	36,000	4,875	31,125	26,237
6	4	7	98011	Asset Expense	200,000	51,113	148,887	212,703
6	4	8	19002	Recurrent Asset Additions Clearing In	0	1,556	(1,556)	10,729,756
6	4	8	98011	Asset Expense	0	298	(298)	0
6	5	1	78012	Residential Buildings Maintenance	0	49	(49)	134,052
6	5	1	78013	Office Buildings Maintenance	0	176,440	(176,440)	445,117
6	5	1	78017	Office Building Maintenance (non-stock)	0	3,950	(3,950)	8,099

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	1	78311	Contractual Building Maint - Office & Residential - Civil Works	5,352,664	5,713,998	(361,334)	8,946,557
6	5	1	78312	Contractual Building Maint - Office & Residential - Electrical Works	467,470	213,373	254,097	283,907
6	5	1	78313	Contractual Building Maint - Office & Residential - Mechanical Works	907,535	802,791	104,744	44,691
6	5	1	78314	Contractual Building Maint - Office & Residential - Landscaping & Gardening - Outdoor	111,878	83,705	28,173	76,587
6	5	1	78315	Contractual Building Maint-Office&Residential-Other Maintenance Works	243,031	244,592	(1,561)	210,362
6	5	1	78316	Contractual Building Maint - Other Building Maint - Civil Works	18,507	4,193	14,314	3,282
6	5	1	78317	Contractual Building Maint - Other Building Maint - Electrical Works	1,470	3,401	(1,931)	0
6	5	1	78319	Contractual Building Maint - Other Building Maint - Landscaping & Gardening - Outdoor	39,407	38,107	1,300	2,604
6	5	1	78320	Non-Contractual Building Maint - Other Building Maint - Other Maintenance Works	908,263	871,752	36,511	727,569
6	5	1	78321	Supply of Contract Labor - Contractual Work - Maint -Supply of Labour	57,285	53,328	3,957	60,445
6	5	1	78322	Non-Contractual Building Maint - Office & Residential - Civil Works	743,663	788,134	(44,471)	415,247
6	5	1	78323	Non-Contractual Building Maint - Office & Residential - Electrical Works	104,134	194,531	(90,397)	48,647
6	5	1	78324	Non-Contractual Building Maint-Office&Residential-Mechanical Works	138,129	157,375	(19,246)	53,057
6	5	1	78325	Non-Contractual Building Maint-Office&Residential-Landscaping&Gardening-Outdoor	33,359	73,111	(39,752)	44,906
6	5	1	78326	Non-Contractual Building Maint-Office & Residential-Other Maintenance Works	223,396	202,647	20,749	47,537
6	5	1	78327	Non-Contractual Building Maint - other Building Maint - Civil Works	12,370	26,565	(14,195)	2,444
6	5	1	78328	Non-Contractual Building Maint - Other Building Maint-Electrical Works	1,785	3,149	(1,364)	653
6	5	1	78329	Non-Contractual Building Maint-Other Building Maint-Mechanical Works	71	0	71	1,826
6	5	1	78330	Non-Contractual Building Maint-Other Building Maint-Landscaping&Gardening - Outdoor	945	1,425	(480)	1,418
6	5	1	78331	Non-Contractual Building Maint - Other Building Maintenance	130,409	50,693	79,716	66,933
6	5	1	78334	Contractual Building Maint - Office & Residential	708	688	20	0
6	5	2	78013	Office Buildings Maintenance	0	0	0	205
6	5	2	78311	Contractual Building Maint - Office & Residential - Civil Works	21,877	6,544	15,333	3,036
6	5	2	78312	Contractual Building Maint - Office & Residential - Electrical Works	300	300	0	300
6	5	2	78313	Contractual Building Maint - Office & Residential - Mechanical Works	925	907	18	875
6	5	2	78314	Contractual Building Maint - Office & Residential - Landscaping & Gardening - Outdoor	3,951	2,825	1,126	660
6	5	2	78315	Contractual Building Maint-Office & Residential-Other Maintenance Works	3,054	3,067	(13)	1,302
6	5	2	78316	Contractual Building Maint - Other Building Maint - Civil Works	0	0	0	860
6	5	2	78321	Supply of Contract Labor - Contractual Work - Maintenance	2,400	2,400	0	2,880
6	5	2	78322	Non-Contractual Building Maint - Office & Residential-Civil Works	26,057	10,640	15,417	39,249
6	5	2	78323	Non-Contractual Building Maint - Office & Residential-Electrical Works	5,201	4,884	317	5,908
6	5	2	78324	Non-Contractual Building Maint - Office Residential-Mechanical Works	6,413	8,497	(2,084)	833
6	5	2	78325	Non-Contractual Building Maint - Office & Residential-Landscaping&Gardening-outdoor	17,140	5,145	11,995	0
6	5	2	78326	Non-Contractual Building Maint-Office&Residential -Other Maintenance Works	3,685	1,668	2,017	3,882
6	5	2	78327	Non-Contractual Building Maint - Other Building Maint - Electrical Works	0	0	0	4,535
6	5	2	78328	Non-Contractual Building Maint - Other Building Maint - Mechanical Works	131	131	0	600
6	5	2	78329	Non-Contractual Building Maint-Other Building Maint-Landscaping&Gardening-Outdoor	2,384	2,384	0	0
6	5	2	78330	Non-Contractual Building Maint-Other Building Maint-Plant Maint.-Indoor	0	0	0	1,380
6	5	2	78331	Non-Contractual Building Maint-Other Building Maint-Other Maint. Works	1,000	2,976	(1,976)	4,530
6	5	3	78021	Passenger Vehicle Maintenance	2,983,449	2,226,142	757,307	2,874,237
6	5	3	78022	Trucks & Transport Vehicle Maintenance	25,515	10,679	14,836	33,354
6	5	3	78023	Special Purpose Vehicles Maintenance	567,732	381,473	186,259	131,931
6	5	3	78024	Motorcycles and Bicycles Maintenance	10,473	18,999	(8,526)	19,566
6	5	3	78031	Ships and Marine Equipment Maintenance	3,188,478	3,692,487	(504,009)	5,983,357
6	5	3	78034	Aircraft and Related Equipment Maintenance	12,770,200	12,568,330	201,870	18,739,484
6	5	3	78041	Furniture Maintenance	0	0	0	14,648
6	5	3	78042	Heavy Machinery & Tools Maintenance	6,516,771	7,952,522	(1,435,751)	4,438,404
6	5	3	78043	Machines and Instruments Maintenance	443,015	1,021,280	(578,265)	995,655
6	5	4	78051	Computer (CPU) Maintenance	5	12,817	(12,812)	11,359
6	5	4	78052	Computer Peripherals Maintenance	0	0	0	8,455
6	5	4	78054	System and Application Software Maintenance	0	0	0	35,825

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	4	78055	Operational Services - Maintenance Agreements - IT	206,539	185,134	21,405	916,681
6	5	4	78056	Operational Services - Repairs - IT	209,307	135,985	73,322	192,126
6	5	4	78201	IT- Maintenance - Communication	501,501	484,956	16,545	194,314
6	5	4	78202	IT- Maintenance - Server Hardware	233,743	228,454	5,289	197,191
6	5	4	78203	IT- Maintenance - Storage Hardware	85,953	80,090	5,863	28,761
6	5	4	78204	IT- Maintenance - Security Hardware	310,338	280,136	30,202	173,182
6	5	4	78205	IT- Maintenance - Productivity Hardware	373,795	212,937	160,858	156,807
6	5	4	78206	IT- Maintenance - Supporting Infrastructure Hardware	27,853	31,555	(3,702)	32,328
6	5	4	78211	IT- Database Software Maintenance	0	0	0	8,183
6	5	4	78214	IT- Operating Systems Maintenance	0	0	0	408
6	5	4	78215	Other IT -Equipment Maintenance	14,723	14,956	(233)	14,376
6	5	5	78032	Television Equipment Maintenance	56,035	11,033	45,002	61,309
6	5	5	78033	Broadcasting Equipment Maintenance	25,000	26,319	(1,319)	6,184
6	5	5	78035	Medical Equipment Maintenance	1,653,107	3,077,328	(1,424,221)	2,986,632
6	5	5	78036	Agricultural Equipment Maintenance	3,338	3,250	88	919
6	5	5	78037	Medical Equipment Maintenance (non-stock)	745,319	627,175	118,144	692,887
6	5	5	78038	Laboratory Equipment Maintenance	156,712	43,631	113,081	2,661
6	5	5	78041	Furniture Maintenance	44,003	170,009	(126,006)	102,958
6	5	5	78044	Wire and Wireless Equipment Maintenance	102,276	79,509	22,767	261,333
6	5	5	78045	Photocopiers, Printers and Word Proc Equip Maintenance	375,638	350,995	24,643	564,538
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	1,079,985	1,586,454	(506,469)	3,117,304
6	5	5	78047	Fire Extinguishing Equipment Maintenance	256,717	344,354	(87,637)	397,485
6	5	5	78048	Elevators & Escalators Maintenance	195,941	410,194	(214,253)	242,867
6	5	5	78998	Other Equipment Maintenance	0	7,448	(7,448)	166,769
6	5	5	78999	Other Maintenance	409,904	456,398	(46,494)	388,731
6	5	6	78048	Elevators & Escalators Maintenance	0	1,582	(1,582)	15,815
6	5	6	78091	Public Water Distribution Maintenance	558,000	593,047	(35,047)	1,050,857
6	5	6	78092	Water Production Plants Maintenance	99,433	236,426	(136,993)	282,013
6	5	6	78093	Public Power Distribution Maintenance	47,173	49,143	(1,970)	130,287
6	5	6	78094	Power Houses & Sub-Stations Maintenance	800,000	1,050,883	(250,883)	2,004,312
6	5	6	78111	Public Governmental Parks Maintenance	141,537	169,151	(27,614)	309,875
6	5	6	78112	Runways Maintenance (Planes) Maintenance	10,000	0	10,000	0
6	5	6	78998	Other Equipment Maintenance	950	17,973	(17,023)	64,343
6	5	6	78999	Other Maintenance	903,080	1,043,750	(140,670)	1,395,227
6	6	1	63014	Govt Unemployment Insurance Share	22,337,095	22,337,095	0	18,605,400
6	6	1	81901	Other Local Transfers	463,473,560	478,659,793	(15,186,233)	485,048,614
6	6	1	81902	Local Transfers Payroll	0	108,288	(108,288)	105,955
6	7	3	80017	Int. Islamic Leasing Sec. Interest	63,775,240	82,433,132	(18,657,892)	84,071,959
6	7	3	80021	Saudi Development Fund Interest	0	0	0	5,483
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	0	3,122,643	(3,122,643)	0
6	7	3	80023	Arab Fund - Economic & Social Development Interest	1,393,621	1,735,634	(342,013)	2,161,487
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	392,190	500,246	(108,056)	608,280
6	7	3	80025	Islamic Fund - Interest	2,532,291	3,458,545	(926,254)	3,927,548
6	7	3	80029	Other External Loans Interest	94,940,000	96,589,123	(1,649,123)	96,589,123
6	7	3	80034	Discount on Bond - Interest	0	127,024	(127,024)	0
6	7	3	80035	Interest Int.L Bond-2044	204,378,360	194,662,254	9,716,106	189,376,080
6	7	3	80036	Int. Dev. Bonds Interest	11,625,920	12,220,000	(594,080)	8,418,222
6	7	4	80011	Interest on Development Bonds	116,028,444	122,621,222	(6,592,778)	113,425,000
6	7	4	80012	Interest on Treasury Bills	98,281,934	82,385,988	15,895,946	76,016,891
6	7	4	80014	AL-Salam Islamic Security Interest	5,676,000	4,546,462	1,129,538	4,618,702
6	7	4	80016	Interest on Islamic Leasing Security	40,976,000	39,821,232	1,154,768	39,381,526

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Code				Description	2019			2018
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	7	5	81031	Flour	9,978,834	10,420,065	(441,231)	9,558,520
6	7	5	81032	Lamb and Beef	28,048,005	27,606,774	441,231	26,784,047
6	7	7	81011	Grants to Under-Privileged Families	725,000	736,196	(11,196)	865,720
6	7	7	81012	Grants to Societies	1,045,808	1,022,292	23,516	1,508,915
6	7	7	81013	Grants to National Clubs	1,889,533	1,895,363	(5,830)	1,673,747
6	7	7	81014	Grants to Overseas Student Clubs	8,600	8,600	0	20,000
6	7	7	81015	Grants to the General Committee of Bahrain Workers	200,000	200,000	0	200,000
6	7	7	81017	Rewarding the Disabled	19,575,000	17,546,365	2,028,635	16,747,330
6	7	7	81018	Reduce Cost of Living for Families	128,000,000	111,938,630	16,061,370	109,397,760
6	7	7	81019	Improve the Standard of Living of Retirees Allowance	132,000,000	143,148,630	(11,148,630)	125,856,949
6	7	7	81023	Supporting Childhood	0	451,896	(451,896)	436,879
6	7	7	81024	Supporting Elderly	0	607,862	(607,862)	745,973
6	7	7	81999	Other Grants	90,000	401,256	(311,256)	75,000
6	7	8	81021	Grants to Foreign Bodies	40,000	20,535	19,465	19,827
6	7	9	81999	Other Grants	1,591,000	1,444,365	146,635	1,663,361
Total					3,277,356,285	3,333,982,617	(56,626,332)	3,342,993,116

9- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD
				Actual 2018
Government Entities with Attached & Independent budgets	147,613,141	140,850,919	95	141,979,376
Contributions in Regional & International Organizations	18,783,509	16,024,403	85	17,811,226
Support for Low-Income Families	128,000,000	111,938,630	87	109,397,760
Food Support	38,026,839	38,026,839	100	36,342,567
Social Insurance Organization	20,280,983	20,280,983	100	18,129,573
Government's Share and Contribution in the Social System	800,000	627,573	78	0
Government's Share in the Unemployment Insurance Program	22,337,095	22,337,095	100	18,605,400
Social Security Fund	21,500,000	20,570,000	96	19,178,000
Allowance for Improvement of Standard of Living for Retirees	132,000,000	143,148,630	108	125,856,949
Housing Program Support (Rent Allowance-Reduce of Instalments)	61,000,000	58,544,900	96	59,758,600
Government Aids	750,000	639,381	85	1,009,658
Interest on Loans and Securities	640,000,000	644,223,505	101	618,600,301
Retentions, Forwarded budgets, and Other Commitments	35,624,397	60,005,212	168	17,702,772
Total	1,266,715,964	1,277,218,070	101	1,184,372,182

10- Projects Expenditures By Ministries & Government Authorities

BD

Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2018
H.H Prime Minister Court	277,369	277,369	100	0
Ministry of Interior	11,000,000	10,770,461	98	13,552,449
Ministry of Foreign Affairs	1,773,600	1,345,702	76	2,273,757
Ministry of Justice & Islamic Affairs & Awqaf - Justice	475,400	273,456	58	311,463
Ministry of Education	6,866,817	6,866,817	100	3,144,581
Ministry of Health	4,416,700	3,602,948	82	2,801,683
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Admin.	3,000,000	2,811,923	94	6,713,268
Ministry of Youth & Sports Affairs	3,731,500	2,332,133	62	2,841,470
Ministry of Labour and Social Development	403,700	335,138	83	81,479
Ministry of Industry & Commerce & Tourism	3,199,400	1,748,568	55	2,948,853
Ministry of Housing	93,657,742	93,657,742	100	101,689,025
Office of The First Deputy Prime Minister	5,000,000	5,000,000	100	6,000,000
Offices of the H.H. Prime Minister's Deputies	45,000	40,100	89	60,000
High Council for Environment	670,000	126,915	19	186,325
Min. of works & Muni. Aff. & Urban Plan.-Works	38,595,200	37,349,228	97	58,938,198
Ministry of Transportation and Communication	3,983,551	3,983,551	100	3,243,025
National Guard	6,355,300	2,039,699	32	644,616
National communication centre	895,688	895,688	100	985,470
Tender Board	200,000	113,360	57	194,012
Transfers (Notes No.2)	37,630,714	26,793,539	71	84,804,777
Ministry of Information Affairs	4,777,600	4,516,011	95	4,665,400
Bahrain Authority for Culture and Antiquities	7,867,800	7,037,945	89	12,998,449
Supreme Council Of Health	2,082,065	2,082,065	100	3,008,712
Civil Service Bureau	233,300	94,033	40	221,123
Information and Egovernment Authority	3,600,500	2,167,404	60	4,231,818
Supreme Judicial Council	170,000	104,015	61	152,352
Min. of Justice & Islamic Affairs & Awqaf - Islamic Aff.	589,600	173,875	29	395,387
Survey & Land Registration Bureau	2,124,100	1,480,933	70	2,046,876
Ministry of Finance and National Economy	1,422,980	1,422,980	100	1,212,375
Customs Affairs	2,000,000	1,067,352	53	1,680,053
National Oncology Center (See Note 13 & 14)	0	0	0	4,000,000
Urban Planning & Development Authority	700,000	277,890	40	1,119,316
Supreme Council Of Islamic Affairs	712,900	336,736	47	187,046
National Bureau For Revenue	30,951,474	30,951,475	100	0
Total	279,410,000	252,077,051	90	327,333,358

11-Oil Sales - Abu-Sa'afa Field

The Ministry of Finance and National Economy annually records the oil sales revenues of the Abu Safa field for the month of December on the following fiscal year, and those revenues for the fiscal year 2018 which was recorded in the fiscal year ending on December 31, 2019 amounted to BD 98,498,683.

In order to amend the mechanism for recording oil sales revenue from 2020 to include only fiscal year revenue from January to December, the Ministry of Finance and National Economy included oil sales revenue for the fiscal year ending on December 31, 2019 in addition to the above-mentioned amount of oil sales revenue for the Abu Safa field for the month of December 2019, received in January 2020, at an amount of BD 140,328,135.

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. (16) for th year 2020 issued on 18 Jun 2020 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 carrying forward amount from the recurring expenditures budget represents part of the recurrent expenditures budget appropriations for the year 2019 with a total amount of BD 8,659,975. Project budget amount carried forward represents part of the difference between the total Projects budget for the year 2019 (BD 279 million) and the Actual expenditure until 31st of December 2019 (BD 252 million). Carried forward amounts is not shown within the individual accounts of the ministries and government authorities. Total projects' budget carred forwarded from the year 2019 to year 2020 is BD 21 million.

Appendix 1: Statement of Receipts & Payments

	BD	
Descriptions	2019	2018
Cash Flow form Operating Activities		
Receipts		
Oil & Gas	2,185,638,067	2,288,340,052
Taxation & Fees	543,097,267	293,260,466
Goods & Services	77,475,308	86,289,536
Fines, Penalties & Mis.	39,016,035	32,008,866
Amounts received for the benefit of others	5,525,040	91,835,048
Total	2,850,751,717	2,791,733,968
Payments		
Manpower	(1,359,910,741)	(1,368,947,228)
Services	(253,361,605)	(201,557,299)
Consumables	(85,153,655)	(88,899,534)
Maintenance	(48,389,886)	(54,803,525)
Transfers	(450,682,040)	(524,395,722)
Grants & Repayment of Loan Interests	(944,244,485)	(902,803,809)
Advance payment and payment of payables	(38,285,223)	(129,120,182)
Inventory Purchases	(80,589,077)	(59,558,579)
Total	(3,260,616,712)	(3,330,085,878)
Net Cash Flow form Operating Activities	(409,864,995)	(538,351,910)
Cash Flow form Investment Activities		
Projects	(281,809,729)	(304,639,509)
Capital Assets	(25,054,708)	(24,425,813)
Investments & Gov. Properties	137,972,462	69,913,578
Sale of Assets	267,365	270,169
Net Cash Flow form Investment Activities	(168,624,610)	(258,881,575)
Cash Flow form Financing Activities		
Loans Received	7,110,898,554	7,412,656,081
Loans Repayment	(5,915,276,897)	(5,701,416,835)
Net Cash Flow form Financing Activities	1,195,621,657	1,711,239,246
Net Increase/Decrease in Cash	617,132,052	914,005,761

Appendix 2: Account Payable

		BD	
Chapter	Descriptions	2019	2018
1	Manpower	1,500,910	3,008,228
2	Services	12,218,747	13,144,276
3	Consumables	769,519	830,013
4	Assets	546,568	634,253
5	Maintenance	844,368	701,595
6	Transfers	12,565,597	9,751,482
7	Grants & Repayment of Loan Intrests	11,290,519	10,035,585
8	Projects	36,700,775	46,275,397
-	Other	252,840,511	16,219,821
Total		329,277,514	100,600,650

Appendix 3: Accrued Expenses

		BD	
Chapter	Descriptions	2019	2018
1	Manpower	4,316,267	7,052,685
2	Services	24,316,829	34,957,373
3	Consumables	1,941,117	3,371,344
4	Assets	667,595	1,105,822
5	Maintenance	2,398,040	4,088,634
6	Transfers	37,096,474	7,953,765
7	Grants & Repayment of Loan Intrests	3,300,164	4,285,622
8	Projects	66,555,256	94,113,275
-	Other	813,230	0
Total		141,404,972	156,928,520

Appendix 4: Encumbrances By Chapters

		BD	
Chapter	Descriptions	2019	2018
1	Manpower	687,633	4,142,852
2	Services	6,575,135	9,150,834
3	Consumables	470,245	992,024
4	Assets	312,234	302,000
5	Maintenance	414,772	861,095
6	Transfers	62,178	295,684
7	Grants & Repayment of Loan Intrests	166,137	1,157,861
8	Projects	27,026,163	57,075,335
Total		35,714,497	73,977,685

Appendix 5: Loans

Description	Beginning Balance	Amount Received	Amount Paid	Difference	Thousand BD
					Ending Balance
Treasury Bills	2,110,000	4,420,000	(4,420,000)	0	2,110,000
AL-Salam Islamic Securities	129,000	516,000	(516,000)	-	129,000
Islamic Leasing Securities	831,000	312,000	(312,000)	0	831,000
Government Local Development Bonds	2,320,000	485,000	(485,000)	0	2,320,000
Total Local Loans	5,390,000	5,733,000	(5,733,000)	-	5,390,000
International Islamic Leasing Securities	1,423,160	376,000	(163,560)	212,440	1,635,600
International Government Development Bonds	4,643,600	376,000	-	376,000	5,019,600
Development Funds Loans*	984,338	552,134	(16,744)	535,390	1,519,728
Foreign Loans	7,051,098	1,304,134	(180,304)	1,123,830	8,174,928
Total (Balance)	12,441,098	7,037,134	(5,913,304)	1,123,830	13,564,928

* Does not include fund loans received from Kuwait as part of the Fiscal Balanced Program, which has been considered as deposits rather than loans.

Appendix 6: Credit Facilities

Description	Thousand BD	
	2019	2018
Available Credit Facilities	125,100	125,100
Utilized Credit	(91,905)	(64,150)
Utilized Credit Facilities at the end of the year	33,195	60,950