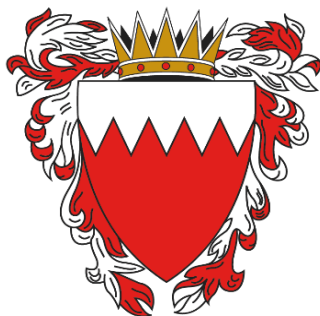


Kingdom of Bahrain



Consolidated Final Account

**For The Year Ended
31 December 2023**

Kingdom Of Bahrain
Consolidated Revenue/Expenditure Statement
For The Year Ended 31 December 2023

BD

Description	Notes	Budget 2023	Actual 2023	Actual 2022
Revenue				
Oil & Gas	4.3	1,915,970,000	2,034,699,810	2,421,278,544
Revenues & Fees	4.3	885,890,960	920,775,284	872,946,027
Gov. Goods & Services	4.3	80,246,500	76,529,614	71,741,335
Investments & Gov. Properties	4.3	180,523,300	131,278,396	137,422,757
Sale of Capital Assets	4.3	724,234	723,808	1,135,316
Fines, Penalties & Mis.	4.3	40,031,006	31,964,389	39,329,204
Total Revenue	4.3.2	3,103,386,000	3,195,971,300	3,543,853,183
Recurrent Expenditures				
Manpower	8.7.5	1,342,040,202	1,403,849,201	1,478,009,134
Services	8.7.5	228,255,241	237,556,132	243,021,221
Consumables	8.7.5	55,936,097	84,234,155	150,757,811
Assets	8.7.5	17,388,998	14,941,960	17,965,777
Maintenance	8.7.5	39,462,914	36,277,562	41,689,286
Transfers	8.7.5	589,303,281	621,275,331	444,871,275
Grants & Repayment of Loan Interests	8.7.5	1,133,326,218	1,294,545,861	1,119,886,096
Total Recurrent Expenditure	8.7.6.5.2	3,405,712,951	3,692,680,201	3,496,200,600
Projects	10.5.2	325,000,000	277,223,271	233,313,342
Total Expenditure	5	3,730,712,951	3,969,903,472	3,729,513,942
Surplus / (Deficit)		(627,326,951)	(773,932,171)	(185,660,759)

Carried Forward Budget				
			2023	2022
Recurrent Expenditure Budget	13.5		7,109,185	7,283,951
Projects Budget	13.5		47,000,000	100,000,000
Total Carried Forward Budget			54,109,185	107,283,951

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, 2023, in accordance with the allocated appropriations in the 2023 state's budget.

1. Main Accounting policies

1.1 Accounting Basis

Based on the circular No. (8) for the year 2023 issued by the Minister of Finance and National Economy on October 2, 2023, 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 as follow:

- **Bahrain Field:** Revenues from sales of crude oil from the Bahrain field are recorded based on the amounts received from Bapco Energies Company after deducting the related costs in accordance with the regulating agreements.
- **Abu Sa'afa Field:** International sales of Abu Sa'afa Field's raw oil recorded at net, after deducting the extraction and marketing costs.
- **Gas:** Gas sales recorded at the net amounts collected from local companies and government entities after deducting the production costs.

2.2.1 Other General Revenue:

All funds received are recorded as revenue in the year in which it is collected, excluding 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 Goods and services Expenditures

Except the stock items, goods and services are recorded as expenditures in the year in which are received and accepted by government entities.

5.1 Stock items expenditures

Stock items moved from CFS inventory system to government entities' cost centers are recorded as expenditures.

6.1 Purchase of Capital Goods

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

7.1 Transfers, Grants, And Subsidies

Recorded as expenditures in the year in which they 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

Amounts liable to the vendors for the phases of work completed within the fiscal year are recorded as expenditures in 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.

Otherwise ,if it was discovered after the final closing and it included receiving or paying specific amounts then it shall be 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			BD
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend	
Ministry of Tourism	-	-	-	195,788	242,000	81	-	-	-	
Ministry of Sustainable Development	-	-	-	399,199	500,000	80	-	-	-	
Ministry of Legal Affairs	-	-	-	263,684	263,684	100	-	-	-	
H.H Prime Minister Court	-	-	-	19,266,087	20,088,000	96	6,100,000	6,100,000	100	
Ministry of Defence (See Note 11)	-	-	-	566,765,132	521,201,842	109	3,850	6,657,800	0	
Ministry of Interior	57,398,791	64,092,000	90	377,992,717	369,667,421	102	13,115,373	13,474,293	97	
National Intelligence Agency	-	-	-	33,790,280	33,790,280	100	-	-	-	
Legislation & Legal Opinion Commission	-	181,000	-	2,476,821	2,476,821	100	-	-	-	
Ministry of Foreign Affairs	1,330,629	2,623,000	51	44,738,193	44,908,194	100	986,797	1,709,300	58	
Ministry of Justice, Islamic Affairs & Awqaf	26,596,084	35,000,000	76	15,591,627	15,591,627	100	31,151	280,000	11	
Ministry of Education	107,932	133,000	81	289,420,530	268,852,204	108	13,727,673	14,144,953	97	
Ministry of Health	4,766,600	6,000,000	79	48,292,593	36,407,794	133	594,140	689,000	86	
Ministry of Municipalities Affairs & Agriculture	5,501,850	4,603,000	120	5,480,640	5,480,641	100	2,919,359	4,718,812	62	
Ministry of Labour	-	-	-	6,043,153	6,043,154	100	-	50,000	-	
Ministry of Youth Affairs	19,660	25,000	79	4,727,848	4,727,849	100	350,343	558,480	63	
Rashed Club for Equestrian & Horse Racing	-	-	-	4,677,608	4,677,608	100	2,041,392	2,041,392	100	
Ministry of Social Development	150	-	-	7,626,861	7,626,862	100	29,352	100,000	29	
Ministry of Cabinet Affairs	-	-	-	2,669,736	2,712,000	98	-	-	-	
Ministry of Industry & Commerce	38,913,237	37,940,000	103	9,351,947	9,351,949	100	5,189,473	5,364,982	97	
Ministry of Housing & Urban Planning -Housing Sector	707	-	-	4,537,637	4,544,247	100	89,820,446	112,229,800	80	
Offices of the H.H. Prime Minister's Deputies	-	-	-	637,031	637,031	100	-	-	-	
Ministry of Electricity & Water Affairs	-	-	-	608,166	646,000	94	4,225,075	5,207,054	81	
Supreme Council for the Environment	1,514,095	7,247,000	21	5,333,573	5,333,574	100	309,322	400,000	77	
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note11)	-	-	-	30,844,428	25,582,250	121	-	-	-	
Ministry of Works	4,774,809	4,293,000	111	45,590,294	45,590,295	100	69,707,589	69,707,589	100	
Ministry of Transportation & Telecommunications	52,881,362	51,803,000	102	29,195,133	29,195,134	100	6,930,507	7,165,493	97	
National Guard	-	-	-	42,573,999	42,574,000	100	617,863	1,500,000	41	
Ministry of Oil and Environment	-	-	-	1,889,269	1,889,270	100	82,221	82,221	-	
Ministry of Shura Council & Representatives Council Affairs	230	-	-	1,517,338	1,517,339	100	-	-	-	
National communication centre	-	-	-	1,696,204	1,696,204	100	11,743	11,743	100	
Ministry of Information Affairs	897,892	1,699,000	53	21,547,907	21,547,908	100	1,690,689	4,000,000	42	
Tender Board	912,835	2,220,000	41	1,454,050	1,807,687	80	3,729	292,000	1	
Transfers (See Note 9 &10)	173,662,262	221,926,000	78	1,866,584,895	1,675,428,327	111	33,111,782	39,492,301	84	

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Oil & Gas Revenue	2,034,699,810	1,915,970,000	106	0	0	-	-	-	-
Bahrain Authority for Culture & Antiquities	307,544	500,000	62	7,025,556	7,025,556	100	5,660,716	5,660,716	100
Supreme Council for Health	-	-	-	1,904,029	1,904,030	100	626,396	811,000	77
Administrative Organization for Public Prosecution	-	-	-	3,995,030	3,995,030	100	372,391	643,391	58
Education & Training Quality Authority	223	-	-	3,523,441	3,523,441	100	-	-	-
Civil Service Bureau	560	-	-	5,595,648	5,638,000	99	135,500	135,500	100
Information & Egovernment Authority	2,812,786	6,326,000	44	13,639,123	13,639,123	100	5,536,498	5,536,498	100
General Secretariat for Youth & Sports High Council	-	-	-	10,462,204	10,462,207	100	8,218,175	8,218,175	-
Supreme Judicial Council	440	-	-	15,286,867	15,286,868	100	69,749	101,105	69
Survey & Land Registration Bureau	17,271,015	20,875,000	83	5,119,527	5,119,527	100	490,670	985,600	50
Bahrain Institute for Political Development	200	-	-	1,110,666	1,120,000	99	-	-	-
Ministry of Finance and National Economy	483	-	-	8,945,052	8,945,053	100	1,070,239	1,192,300	90
Customs Affairs	100,025,755	110,000,000	91	18,392,576	18,392,577	100	69,643	1,002,800	7
Bahrain Oncology Center (See Note 12)	-	-	-	34,770,727	33,101,617	105	-	-	-
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	2,098,124	3,267,000	64	2,788,595	2,788,596	100	1,230,089	1,446,345	85
Supreme Council for Islamic Affairs	-	-	-	2,189,956	3,016,000	73	210,913	440,900	48
King Hamad University Hospital (See Note 12)	-	-	-	41,263,563	36,164,150	114	-	-	-
National Health Regulatory Authority	2,856,305	3,767,000	76	3,009,582	3,009,582	100	-	-	-
National Bureau For Revenue	666,603,798	602,896,000	111	5,706,928	5,811,634	98	1,238,692	1,280,771	97
National Authority for Space Sciences	15,132	-	-	576,838	576,839	100	145,283	148,000	98
The General Sports Authority	-	-	-	13,593,925	13,593,925	100	548,447	1,419,687	39
Total	3,195,971,300	3,103,386,000	103	3,692,680,202	3,405,712,951	108	277,223,271	325,000,000	85

3- Revenue By Chapters, Ministries & Government Authorities

									BD
Ministries or Government Authorities	Oil & Gas	Revenues & Fees	Goods & Services	Investments & Properties	Sale of Capital Assets	Fines & Mis.	Total	Budget	Actual 2022
H.R.H. The Crown Prince and Prime Minister	-	-	-	-	-	-	-	-	7,228
Ministry of Interior	-	53,328,532	3,758,639	69,250	95,704	146,666	57,398,791	64,092,000	58,245,356
Legislation & Legal Opinion Commission	-	-	-	-	-	-	-	181,000	-
Ministry of Foreign Affairs	-	1,205,439	-	-	44,620	80,570	1,330,629	2,623,000	1,446,656
Ministry of Justice, Islamic Affairs & Awqaf	-	10,694,147	62,461	-	1,295	15,838,181	26,596,084	35,000,000	27,200,209
Ministry of Education	-	4,320	65,893	-	31,725	5,994	107,932	133,000	187,687
Ministry of Health	-	35,197	4,235,570	6,841	1,905	487,087	4,766,600	6,000,000	28,756,170
Ministry of Municipalities Affairs & Agriculture	-	3,837,658	976,563	303,626	382,430	1,572	5,501,850	4,603,000	5,204,883
Ministry of Youth Affairs	-	20	19,640	-	-	-	19,660	25,000	43,272
Ministry of Social Development	-	150	-	-	-	-	150	-	580
Ministry of Industry & Commerce	-	23,279,333	646,364	14,479,961	500	507,078	38,913,237	37,940,000	36,560,164
Ministry of Housing & Urban Planning -Housing Sector	-	707	-	-	-	-	707	-	7,774
Supreme Council for the Environment	-	1,302,915	68,155	116,250	-	26,775	1,514,095	7,247,000	1,450,056
Ministry of Works	-	521,936	112,711	3,839,779	133,816	166,567	4,774,809	4,293,000	5,909,654
Ministry of Transportation & Telecommunications	-	6,527,896	33,730,691	11,803,591	4,428	814,757	52,881,362	51,803,000	50,259,216
Ministry of Shura Council & Representatives Council Afi	-	-	-	-	230	-	230	-	-
Ministry Of Information Affairs	-	532,548	173,602	173,793	-	17,949	897,892	1,699,000	961,659
Tender Board	-	527,235	385,600	-	-	-	912,835	2,220,000	1,007,755
Transfers	-	33,175,092	29,626,352	100,409,240	25,441	10,426,138	173,662,262	221,926,000	147,938,476
Oil & Gas Revenue	2,034,699,810	-	-	-	-	-	2,034,699,810	1,915,970,000	2,423,901,144
Bahrain Authority for Culture & Antiquities	-	176,892	1,417	75,900	262	53,073	307,544	500,000	313,717
Administrative Organization for Public Prosecution	-	-	-	-	-	-	-	-	265
Education & Training Quality Authority	-	-	-	-	223	-	223	-	810
Civil Service Bureau	-	-	-	-	560	-	560	-	-
Information & Egovernment Authority	-	2,680,834	131,946	-	7	-	2,812,786	6,326,000	3,002,923
General Secretariat for Youth & Sports High Council	-	-	-	-	-	-	-	-	165
Supreme Judicial Council	-	-	400	-	40	-	440	-	960
Survey & Land Registration Bureau	-	17,162,410	108,605	-	-	-	17,271,015	20,875,000	18,598,736
Bahrain Institute for Political Development	-	-	-	-	200	-	200	-	-
Ministry of Finance and National Economy	-	-	-	-	422	61	483	-	2,336
Customs Affairs	-	96,583,344	2,409,473	166	-	1,032,772	100,025,755	110,000,000	103,261,855
Ministry of Housing & Urban Planning -Urban	-	2,098,124	-	-	-	0	2,098,124	3,267,000	306,798
Planning & Development Authority	-	2,687,945	-	-	-	168,360	2,856,305	3,767,000	2,576,397
National Health Regulatory Authority	-	664,412,611	400	-	-	2,190,788	666,603,798	602,896,000	626,663,629
National Bureau For Revenue	-	-	15,132	-	-	-	15,132	-	36,653
National Authority for Space Sciences	-	-	-	-	-	-	-	-	-
Total	2,034,699,810	920,775,284	76,529,614	131,278,396	723,808	31,964,389	3,195,971,300	3,103,386,000	3,543,853,183

4- Revenue By Chapter, Section, And Item

Code				Description	2023			Actual 2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	1	1	40011	Oil Sales - Bahrain Field	128,112,000	149,448,593	21,336,593	166,624,658
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	1,125,473,000	1,545,755,835	420,282,835	1,959,671,140
4	1	1	40014	Future Generations Reserve- Abu-Sa'afa Field	(20,590,000)	(34,734,133)	(14,144,133)	(20,501,772)
4	1	2	40054	Gas Sales - Other Companies	675,767,000	366,732,410	(309,034,590)	305,873,604
4	1	3	42011	Gas Income Tax	352,000	1,470,213	1,118,213	4,103,586
4	1	3	42013	Petrol Tax	6,856,000	6,026,892	(829,108)	5,507,328
4	2	2	42501	Customs Duty on Essential Trade	50,285,600	47,136,909	(3,148,691)	50,497,303
4	2	2	42503	Customs Duty on Vehicles	12,000,000	13,758,250	1,758,250	11,922,039
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Tobacco	19,000,000	18,146,001	(853,999)	17,767,279
4	2	2	42506	Customs Duty on Yachts	150,000	142,072	(7,928)	59,539
4	2	2	42507	Protection of Domestic Industries	950,000	5,158	(944,842)	411,139
4	2	2	42509	Customs Duty on Boiler Machines	10,750,000	8,697,969	(2,052,031)	8,276,204
4	2	2	42511	Customs Duty on Electrical Machinery and Equipment	5,000,000	4,459,944	(540,056)	4,296,145
4	2	2	42512	Customs Duty on Iron and Steel	1,600,000	1,397,741	(202,259)	1,684,212
4	2	2	42513	Customs Duty on Reinforced Steel and Iron coils	14,000	16,607	2,607	58,588
4	2	3	43011	General Trade Activities Registration Fees	5,402,206	4,952,489	(449,717)	3,917,722
4	2	3	43031	Financial Service Activities Registration Fees	-	12,200	12,200	1,700
4	2	3	43041	Miscellaneous Service Activities Registration Fees	259,000	244,430	(14,570)	236,454
4	2	3	43042	Air Transport Activities	120,000	114,435	(5,565)	101,700
4	2	3	43043	Air Licensing Activities	300,000	1,911,671	1,611,671	1,298,650
4	2	3	43044	Land Transport Licenses	1,354,000	1,333,510	(20,490)	1,245,126
4	2	3	43045	Post Regulatory Licenses	400,000	376,296	(23,704)	590,142
4	2	3	43046	Fees for Issuing or Renewing Vehicle Inspection License	1,001,904	1,115,125	113,221	823,190
4	2	3	43052	Lease Contract Fees	500,000	420,670	(79,330)	440,445
4	2	3	43053	Health and Medical Veterinary Institutional Registration Fee	1,000	930	(70)	1,920
4	2	3	43054	Contractor Pre-Qualification Fees	125,000	176,613	51,613	150,663
4	2	3	43071	Organizing Engineering Professional Practice Fees	100,000	-	(100,000)	-
4	2	3	43081	Sand Mining License Fees	500,000	650,000	150,000	200,000
4	2	3	43082	Application and licensing fees for pearl diving and underwater	20,000	22,250	2,250	22,425
4	2	3	43091	Real estate development licensing Fees	490,000	200,000	(290,000)	180,000
4	2	3	43092	Broker Licensing Fees	58,000	51,600	(6,400)	37,200
4	2	3	43094	Licensing of Developers Fees	1,000	1,820	820	1,540
4	2	3	43096	Off Plan Sale Unit Registration	52,000	63,500	11,500	62,000
4	2	3	43097	Annotation of The Off-Plan Sale Project in the Land Register	5,000	2,000	(3,000)	2,000
4	2	3	43098	Issuing Security Permission Fees	255,255	273,527	18,272	194,012
4	2	3	44041	Pharmaceutical Products Licenses & Fees	440,000	570,583	130,583	425,243
4	2	3	44042	Health Facilities Licenses & Fees	540,000	537,100	(2,900)	548,831
4	2	3	44043	Health Professions Licenses & Fees	1,378,000	1,430,710	52,710	1,355,619
4	2	3	44044	Agricultural & pesticides licenses & permits fees	20,000	24,690	4,690	21,720
4	2	3	44047	License for VAT representatives & VAT agents	4,000	2,100	(1,900)	3,000
4	2	3	44048	Medical Devices Licenses & Fees	1,300,000	217,720	(1,082,280)	148,464
4	2	3	44061	Environmental Evaluation License Fees	5,602,192	127,426	(5,474,766)	139,161
4	2	3	44063	Chemicals & Radiant Materials License Fees	450,000	589,535	139,535	510,720
4	2	3	44064	Hazardous Waste License Fees	450,000	252,222	(197,778)	185,675
4	2	4	44011	Passport Fees	1,819,974	1,438,846	(381,129)	1,598,725
4	2	4	44012	Residence Permit Fees	4,595,255	3,503,213	(1,092,042)	3,454,076
4	2	4	44013	Visa & NOC Fees	24,666,724	21,169,223	(3,497,501)	20,660,291
4	2	4	44015	Identity Card Fees	5,578,000	2,360,564	(3,217,436)	2,626,293
4	2	4	44016	CONSUITANCY SERVICES FEES	320,000	343,550	23,550	405,205
4	2	4	44017	Fingerprint Authentication Fees	338,000	234,704	(103,296)	119,705
4	2	4	44018	Submission of VAT objection	500	400	(100)	400
4	2	4	44019	Private Enforcement License Fees	30,000	21,900	(8,100)	9,000
4	2	4	44021	Labour Market Regulatory Authority Fee	34,617,000	32,828,972	(1,788,028)	27,986,925
4	2	4	44022	Fast Track Services for Completion of Audit and Inspection	500	60	(440)	40
4	2	4	44023	Commodity Classification Fees	4,000	7,235	3,235	6,816
4	2	4	44024	Commodity Inspection Fees	800	-	(800)	40
4	2	4	44025	Customs Insurance Fees	12,000	12,224	224	11,119
4	2	4	44026	Fees on Custom Vehicle Cards	10,000	9,078	(922)	8,311
4	2	4	44033	Collection Fees For BCCI	173,000	319,102	146,102	286,812
4	2	4	44051	Ownership Registration Fees	160,000	165,797	5,797	129,437
4	2	4	44052	Ownership Transfer Fees	20,000,000	16,996,613	(3,003,387)	18,366,299
4	2	4	44071	Car Registration Fees	17,994,837	18,038,480	43,643	17,390,757

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2023

Code				Description	2023			Actual 2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44072	Driving License Fees	4,975,136	4,403,073	(572,064)	4,690,650
4	2	4	44073	Sale of Special and Semi-Special Vehicle License Plate Nun	2,691,565	977,382	(1,714,183)	2,592,061
4	2	4	44091	Legal Fees	10,000,000	8,617,645	(1,382,355)	8,704,651
4	2	4	44092	Documentation Fees	1,560,000	1,447,247	(112,753)	1,353,351
4	2	4	44093	Certification of Official Documents Fees	4,288,000	3,574,899	(713,101)	3,649,624
4	2	4	44131	Gold Assaying Fees	1,700,000	1,428,659	(271,341)	1,821,529
4	2	4	44151	Design & Measurement Fees	15,000	20,950	5,950	33,850
4	2	4	44152	Design & Trademark Fees	9,900,000	10,983,595	1,083,595	10,650,534
4	2	4	44153	Trademarks & Commercial Reg. Amend. Fees	5,220,186	5,211,638	(8,548)	3,242,241
4	2	4	44171	Departure Fees	1,510,000	2,540,692	1,030,692	1,282,514
4	2	4	44172	Entrance Permit Fees	519,500	637,899	118,399	673,189
4	2	4	44173	Handling Fees on King Fahad Causeway	500,000	424,636	(75,364)	468,197
4	2	4	44181	Land Minor Subdivision Service Fees	46,000	124,450	78,450	61,750
4	2	4	44182	Land Major Subdivision Service Fees	245,700	467,375	221,675	172,100
4	2	4	44183	Fees of Sand Extraction & Sale	3,094,129	3,082,363	(11,766)	3,159,027
4	2	4	44184	Capital Contribution for Infrastructure Fees	-	1,773	1,773	1,017,249
4	2	4	44185	Land Major Subdivision Application Fees	16,800	52,970	36,170	22,310
4	2	4	44186	Land Minor Subdivision Application Fees	5,260	9,450	4,190	6,940
4	2	4	44187	Land Rezoning Service Fees	2,945,570	1,414,209	(1,531,361)	37,908
4	2	4	44188	Land Rezoning Application Fees	7,170	29,670	22,500	5,440
4	2	4	44191	Tender Fees	1,279,747	539,540	(740,207)	534,189
4	2	4	44211	Wireless Equipment Fees	1,250,000	381,998	(868,002)	486,691
4	2	4	44212	Vedio Sales Distribution Rights	60,000	65,874	5,874	73,861
4	2	4	44904	Ship Arrival and Departure Permit Fees	126,339	359,530	233,191	188,915
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	350,000	278,020	(71,980)	297,825
4	2	4	44908	Application Fees	1,194,111	2,235,876	1,041,765	1,471,372
4	2	4	44909	Connecting to the electronic system of CR	192,000	168,000	(24,000)	96,000
4	2	5	42101	Excise Revenue on Imported Energy Drinks	2,000,000	2,415,703	415,703	2,279,709
4	2	5	42102	Excise Revenue on Imported Carbonated Drinks	2,000,000	2,098,488	98,488	1,793,132
4	2	5	42103	Excise Revenue on Imported Electronic Vaporizers	6,000,000	6,240,249	240,249	5,618,490
4	2	5	42111	Excise Revenue on Imported Tobacco	56,000,000	58,513,997	2,513,997	57,285,071
4	2	5	42202	Excise Revenue on Locally Produced Carbonated Drinks	15,000,000	11,597,192	(3,402,808)	11,101,746
4	2	6	42601	Value Added Revenue on Imported Goods	468,350,000	445,903,749	(22,446,251)	465,051,913
4	2	6	42602	VAR on Government Services	500,000	454,329	(45,671)	583,534
4	2	6	42603	Forfeited Value Added Revenue	1,150,000	716,947	(433,053)	2,378,757
4	2	6	42604	Value added revenue for filing returns from payers	50,000,000	136,469,456	86,469,456	79,181,687
4	3	1	40136	Airport Information Publication	-	2,700	2,700	-
4	3	1	41011	Hospital Private Room Charges	750,000	371,221	(378,779)	301,409
4	3	1	41012	Primary Health Care Charges	26,536,109	27,166,489	630,380	23,047,149
4	3	1	41013	Public Health Services	4,300,000	3,147,103	(1,152,897)	3,059,910
4	3	1	41014	Special Medical Services Charges	55,000	32,469	(22,531)	40,983
4	3	1	41017	Out-Patient Charges	785,000	557,663	(227,337)	431,881
4	3	1	41018	Medical Commission Fees	95,000	117,134	22,134	75,083
4	3	1	41019	Occupational Injury Treatment Fees	270,000	-	(270,000)	-
4	3	1	41020	Pre-employment Medical Examination Fees	130,000	143,840	13,840	157,316
4	3	1	41023	X-Ray Fees	193,000	83,200	(109,800)	60,102
4	3	1	41024	Lab. Fees	490,000	316,256	(173,744)	370,116
4	3	1	41025	Operations Fees	300,000	123,775	(176,225)	96,390
4	3	1	41026	Maternity Services	350,000	363,925	13,925	328,193
4	3	1	41028	Courses & Seminar Fees	60,000	47,545	(12,455)	10,979
4	3	1	41029	Public University Fees for Bahrainis	-	51,303	51,303	30,563
4	3	1	41031	Express Mail Service	574,000	727,640	153,640	661,386
4	3	1	41032	Post Box Rental	-	233,844	233,844	310,208
4	3	1	41033	Transit Post Fees	-	1,607,972	1,607,972	467,181
4	3	1	41034	Register Mail	500,000	220,056	(279,944)	243,805
4	3	1	41035	Franking Machine Sales	-	453,230	453,230	408,244
4	3	1	41051	Container Handling & Storage Charges	7,288,000	7,119,326	(168,674)	7,855,618
4	3	1	41052	Harbor Services Charges	770,000	517,935	(252,065)	607,298
4	3	1	41053	Port Operation Charges	1,400,000	1,356,486	(43,514)	1,352,002
4	3	1	41055	Customs Stamp - Containers	100,000	78,432	(21,568)	72,184
4	3	1	41056	Screen Inspection Fees	2,300,000	2,268,970	(31,030)	2,249,704
4	3	1	41057	National Leadership Development Program	-	213,271	213,271	71,400
4	3	1	41061	Public University Application Fees	-	670	670	330
4	3	1	41063	Public University Student Appeal Fees	-	160	160	150
4	3	1	41071	Aeroplane Landing Fees	550,000	902,169	352,169	621,463

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2023

Code				Description	2023			Actual 2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	1	41073	Overflying Fees	22,200,000	20,284,554	(1,915,446)	18,976,812
4	3	1	41075	Signed & stamped VAT certificate issuance fees	500	400	(100)	400
4	3	1	41085	Ambulance Services	270,000	162,929	(107,071)	153,404
4	3	1	41091	Telephone Usage Charges	-	748	748	14,569
4	3	1	41111	Vehicle Parking Fees	542,323	359,207	(183,116)	411,964
4	3	1	41112	Driving Instruction Fees	1,508,483	1,334,592	(173,891)	1,401,756
4	3	1	41151	Advertisement Sales	302,970	126,491	(176,479)	190,996
4	3	1	41152	Tender Advertisement fees	460,000	385,600	(74,400)	491,600
4	3	1	41161	Veterinary & Quarrying Services	110,000	140,353	30,353	159,646
4	3	1	41163	Consignments & Agricultural Inspection & Analysis fees	338,799	315,681	(23,118)	353,215
4	3	1	41171	Security Guard Income	1,005,071	1,185,398	180,327	1,280,055
4	3	1	41211	Subscription Charges	-	2,500	2,500	-
4	3	1	41212	Subscriptions to Training Programmes	1,257,835	708,782	(549,053)	983,987
4	3	1	41215	Approval of students files in private institutions	156,820	68,400	(88,420)	4,400
4	3	1	41216	Researchers services	4,980	60	(4,920)	60
4	3	1	41217	Fees for technical and academic members	9,280	2,340	(6,940)	540
4	3	1	41232	Land Survey Charges	200,000	68,943	(131,057)	60,126
4	3	1	41234	Fees on underground water usage	80,000	201,336	121,336	242,550
4	3	1	41901	Issue of Certificate Charges	1,163,176	1,089,561	(73,615)	1,069,275
4	3	1	41902	Examination Charges	43,000	30,650	(12,350)	29,625
4	3	1	41905	News and Media Services	20,000	37,613	17,613	46,932
4	3	1	41907	E-Services Fees	275,000	56,151	(218,849)	38,235
4	3	1	41908	Bahrain Polytechnic Revenues	-	-	-	1,379,045
4	3	1	41909	Organizing Conferences, Exhibitions and (Events) Fees	25,000	19,640	(5,360)	40,331
4	3	1	41911	E-Meeting System Revenues	8,000	16,048	8,048	69,113
4	3	1	41912	Issuing Security Reports Fees	9,936	10,570	634	11,025
4	3	1	41913	Parcels	400,000	-	(400,000)	-
4	3	1	41914	Normal Mail	200,000	-	(200,000)	-
4	3	1	41917	Postal & Non-postal Services	550,000	-	(550,000)	-
4	3	2	40111	Agricultural Product Sales	5,000	26,078	21,078	2,813
4	3	2	40112	Animal Product Sale	50,000	49,230	(770)	94,837
4	3	2	40131	Printing Press Sales	1,500	6,690	5,190	1,410
4	3	2	40132	Publication Fees	174,400	66,760	(107,640)	78,542
4	3	2	40133	Book Sales	49,178	68,311	19,133	65,289
4	3	2	40134	Magazines & Newspaper Sales	-	-	-	50
4	3	2	40135	Official Forms and Documents Sales	463,140	656,454	193,314	651,835
4	3	2	40137	Sale of Paper and other Materials designated for Recycling	-	112	112	937
4	3	2	40151	Philatelic Office Sales	-	9,901	9,901	6,346
4	3	2	40915	Other Product Sales	11,000	19,453	8,453	29,208
4	3	2	41086	Sale of Medicines	555,000	793,293	238,293	469,364
4	4	1	45011	Shares Dividends and Capital Income	2,500,000	2,500,000	-	2,500,000
4	4	1	45014	Government returns from Oil & Gas Holding Company	66,400,000	24,303,717	(42,096,283)	56,400,000
4	4	1	45015	Government returns from Telecommunication Regulatory A	14,000,000	11,764,523	(2,235,477)	13,984,605
4	4	1	45016	Government Return from Eskan Bank	20,000,000	20,000,000	-	10,000,000
4	4	1	45017	Government Returns from Muntalakat Holding Company	40,000,000	40,000,000	-	20,000,000
4	4	1	45019	Bahrain Tourism & Exhibitions Authority Contribution	5,000,000	-	(5,000,000)	-
4	4	1	45501	Interest of Deposits & Bank Accounts	-	787,462	787,462	162,800
4	4	2	46011	Land Rent	1,880,040	2,143,343	263,303	1,761,316
4	4	2	46013	Rental of Sport Facilities	20,000	-	(20,000)	-
4	4	2	46021	Industrial Estates Rent	15,114,000	15,240,245	126,245	15,905,852
4	4	2	46031	Houses & Building Rents	329,178	760,234	431,056	1,755,974
4	4	2	46041	Commercial Stores Rents	73,968	118,114	44,146	123,800
4	4	2	46051	Galleries & Theaters Rents	30,000	54,400	24,400	49,500
4	4	2	46061	Vehicle Rents	5,400	4,950	(450)	6,150
4	4	2	46071	Equipment Rents	60,714	155,150	94,436	39,476
4	4	2	46081	Exhibition Rents	110,000	-	(110,000)	-
4	4	3	45103	Government Concessions	15,000,000	13,446,257	(1,553,743)	14,733,283
4	6	1	48011	Income on Sale of Equipment Capital Assets	1,036	18,330	17,294	756
4	6	1	48012	Income on Sale of Materials Capital Assets	66,036	167,074	101,038	67,508
4	6	1	48013	Income on Sale of Apparatus Capital Assets	-	500	500	2,001
4	6	1	48014	Income on Sale of Vehicles Capital Assets	20,000	63,470	43,470	54,884
4	6	1	48015	Income on Sale of Furniture Capital Assets	10,500	2,754	(7,746)	2,769
4	6	2	48101	Income on Sale of Land	-	-	-	49,960
4	6	2	48102	Income on Sale of Building	-	-	-	230,200
4	6	3	48501	Income on Auction Sales of Capital Assets	626,662	471,680	(154,982)	727,239

Code				Description	2023			Actual 2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	7	1	49011	Fines	996,503	1,002,937	6,434	1,596,636
4	7	1	49021	Penalties (Delay in Works Execution)	525,000	380,693	(144,307)	2,787,376
4	7	1	49022	VAT Administrative Penalties	1,891,000	2,156,564	265,564	1,287,947
4	7	1	49031	Compensations	40,000	116,243	76,243	107,770
4	7	1	49051	Vehicle Towing Fees	57,895	33,757	(24,138)	60,565
4	7	1	49052	Traffic Accident & Report Fees	153,829	111,530	(42,299)	117,308
4	7	1	49053	Traffic Fines & Contraventions	15,000,000	10,968,914	(4,031,086)	11,630,344
4	7	1	49061	Forfeited Trust Monies	4,521,000	481,816	(4,039,184)	2,537,518
4	7	1	49071	Excise Tax Fees & Penalties	-	34,224	34,224	97,842
4	7	1	49081	Criminal Fines Fees	5,050,000	3,102,702	(1,947,298)	4,036,721
4	7	1	49082	Prosecution Guarantee Fees	2,500,000	1,766,565	(733,435)	749,078
4	7	2	49901	Recovery of Fixed Expenses	-	174	174	267
4	7	2	49902	Labour and Employees Cost	590,000	159,892	(430,108)	107,381
4	7	2	49903	Variance of Currencies	149,000	7,793	(141,207)	10,059
4	7	2	49906	Other Institutions Revenues	1,462,500	653,331	(809,169)	1,021,626
4	7	2	49913	Revenue-Unidentified Customer	-	151,333	151,333	338,717
4	7	2	49914	Revenue-Unapplied Invoice	-	504,673	504,673	627,109
4	7	2	49919	Prior years tax refund to embassies	151,000	70,939	(80,061)	56,272
4	7	2	49999	Unclassified Revenue	4,068,279	6,388,751	2,320,472	4,252,934
4	7	3	49908	Budget Surplus	2,875,000	3,871,557	996,557	7,905,736
Total					3,103,386,000	3,195,971,300	92,585,300	3,543,853,184

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	1,268,804,000	72,943,724	292,478	1,342,040,202	1,403,849,201	(61,808,999)
Services	211,743,943	16,266,348	244,950	228,255,241	237,556,132	(9,300,891)
Consumables	63,232,185	(7,484,576)	188,488	55,936,097	84,234,155	(28,298,058)
Assets	13,148,314	4,186,546	54,138	17,388,998	14,941,960	2,447,038
Maintenance	34,274,158	5,185,137	3,619	39,462,914	36,277,562	3,185,352
Transfers	677,010,821	(94,207,818)	6,500,278	589,303,281	621,275,331	(31,972,050)
Grants & Repayment of Loan Interest	1,130,215,579	3,110,639	-	1,133,326,218	1,294,545,862	(161,219,644)
Total Recurrent Expenditure	3,398,429,000	-	7,283,951	3,405,712,951	3,692,680,203	(286,967,252)
Projects	225,000,000	-	100,000,000	325,000,000	277,223,271	47,776,729
Total Expenditure	3,623,429,000	-	107,283,951	3,730,712,951	3,969,903,474	(239,190,523)

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	1,045,227,000	(28,450,620)	6,739,003	1,023,515,383
Ministry of Legal Affairs	242,000	21,684	-	263,684
H.H Prime Minister Court	20,088,000	-	-	20,088,000
National communication centre	1,380,000	291,480	24,724	1,696,204
Deputy Prime Minister	612,000	25,031	-	637,031
Ministry of Cabinet Affairs	2,712,000	-	-	2,712,000
Legislation & Legal Opinion Commission	2,029,000	326,799	121,022	2,476,821
Ministry of Shura Council & Representatives Council Affairs	1,298,000	219,339	-	1,517,339
Shura Council	8,946,000	-	-	8,946,000
Representatives Council	10,235,000	56,100	-	10,291,100
National Audit Court	5,234,000	-	-	5,234,000
Ministry of Finance and National Economy	8,202,000	743,053	-	8,945,053
Ministry of Foreign Affairs	42,709,000	2,199,194	-	44,908,194
Contribution to GCC	10,220,000	-	-	10,220,000
Contribution to United Nations	3,360,000	-	-	3,360,000
Contributions to Arab & Islamic Organizations	1,000,000	-	-	1,000,000
Civil Service Bureau	5,638,000	-	-	5,638,000
Information & Egovernment Authority	13,378,000	261,123	-	13,639,123
Survey & Land Registration Bureau	4,423,000	696,527	-	5,119,527
Tender Board	1,400,000	314,708	92,979	1,807,687
National Bureau For Revenue	5,735,000	76,634	-	5,811,634
National Institution for Human Rights	780,000	-	-	780,000
Bahrain Institute for Public Administration	1,750,000	1,160,073	-	2,910,073
Bahrain Institute for Political Development	1,120,000	-	-	1,120,000
Supreme Council for Islamic Affairs	3,016,000	-	-	3,016,000
Sunni Awqaf	2,400,000	-	-	2,400,000
Ja'afari Awqaf	2,400,000	-	-	2,400,000
Bait Al-Qur'an	75,000	-	-	75,000
Government Debt Interest	766,000,000	-	-	766,000,000
Risk Financing	300,000	-	-	300,000
Strategic IT Contracts	7,500,000	-	-	7,500,000
Government Grants	900,000	-	-	900,000
Miscellaneous Commitments	22,000,000	43,942,644	-	65,942,644
Other Estimations for Line Ministries & Government Agencies	88,145,000	(79,171,022)	6,500,000	15,473,978
Account of Carrying Forward Budget	-	-	278	278
International Bank For Reconstruction and Development	-	386,013	-	386,013
Defence Sector	525,300,000	44,909,842	-	570,209,842
Ministry of Defence (see note no.11)	476,892,000	44,309,842	-	521,201,842
General Commission for the Higher Defence Council	6,434,000	-	-	6,434,000
National Guard	41,974,000	600,000.00	-	42,574,000
Public Order and Safety Sector	448,016,000	14,884,714	275,269	463,175,983
Ministry of Interior	362,579,000	7,088,421	-	369,667,421
Governorates	4,156,000	47,180	-	4,203,180
National Security Agency	33,314,000	476,280	-	33,790,280
Customs Affairs	15,760,000	2,632,577	-	18,392,577
Supreme Judicial Council	14,010,000	1,276,868	-	15,286,868
Ministry of Justice & Islamic Affairs & Awqaf	12,546,000	2,770,358	275,269	15,591,627
Administrative Organization for Public Prosecution	3,402,000	593,030	-	3,995,030
Constitutional Court	2,249,000	-	-	2,249,000

Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Economic Affairs and Infrastructure Sector	109,589,000	17,317,871	19,456.00	126,926,327
Economic Development Board	5,369,000	-	-	5,369,000
Ministry of Industry & Commerce	8,844,000	507,949	-	9,351,949
Ministry of Labour	4,500,000	1,534,842	8,312	6,043,154
Ministry of Social Development	5,090,000	2,525,718	11,144	7,626,862
Ministry of Tourism	242,000	-	-	242,000
Ministry of Sustainable Development	500,000	-	-	500,000
Labour Market Regulatory Authority	8,439,000	4,780,848	-	13,219,848
Ministry of Oil and Environment	1,770,000	119,270	-	1,889,270
Ministry of Electricity & Water Affairs	646,000	-	-	646,000
Ministry of Works	41,502,000	4,088,295	-	45,590,295
Ministry of Transportation & Telecommunications	25,914,000	3,281,134	-	29,195,134
Bahrain International Air Show	551,000	-	-	551,000
Bahrain Internet Exchange	1,461,000	365,976	-	1,826,976
Bahrain Centre for Strategic, International and Energy Studies	1,226,000	-	-	1,226,000
Future Generation Reserve Council	3,072,000	-	-	3,072,000
National Authority for Space Sciences	463,000	113,839	-	576,839
Environmental Protection Sector	5,030,000	303,574	-	5,333,574
Supreme Council for the Environment	4,530,000	803,574	-	5,333,574
National Initiative for Agr. Dev.	500,000	(500,000)	-	-
Housing and Community Amenities Sector	12,536,000	1,891,225	-	14,427,225
Ministry of Housing & Urban Planning -Housing Sector	3,725,000	819,247	-	4,544,247
Ministry of Municipalities Affairs & Agriculture	5,021,000	459,641	-	5,480,641
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	2,466,000	322,596	-	2,788,596
Real Estate Regulatory Authority	712,000	289,741	-	1,001,741
Municipality Councils	612,000	-	-	612,000
Health Sector	299,180,000	25,434,172	18,000.00	324,632,172
Supreme Council for Health	1,484,000	420,030	-	1,904,030
Ministry of Health	33,000,000	3,407,794	-	36,407,794
Governmental Hospitals	106,393,000	12,322,904	-	118,715,904
Primary Health Care - PHC	60,832,000	6,520,906	-	67,352,906
Health Insurance Fund (SHIFA)	-	2,166,654	-	2,166,654
National Health Regulatory Authority	2,806,000	185,582	18,000	3,009,582
King Hamad University Hospital (See Note 12)	36,000,000	164,150	-	36,164,150
Mohammed bin Khalifa Al Khalifa Cardiac Center (See Note 11)	25,465,000	117,250	-	25,582,250
Bahrain Oncology Center (See Note 12)	33,000,000	101,617	-	33,101,617
Account of expenses for treating accidents and emergency cases for citizens abroad	200,000	27,285	-	227,285
Youth, Culture and Media Sector	50,097,000	15,247,847	232,223	65,577,070
Ministry of Youth Affairs	5,008,000	(290,150)	9,999	4,727,849
General Secretariat for Youth & Sports High Council	5,404,000	5,058,207	-	10,462,207
Rashed Club for Equestrian & Horse Racing	1,654,000	3,023,608	-	4,677,608
Bahrain Authority for Culture & Antiquities	6,728,000	263,603	33,953	7,025,556
Isa Cultural Centre	1,221,000	-	-	1,221,000
King Hamad Global Center for Peaceful Co-Existence	931,000	369,017	-	1,300,017
Isa Award for Service to Humanity	830,000	-	-	830,000
Ministry of Information Affairs	17,810,000	3,549,637	188,271	21,547,908
The General Sports Authority	10,320,000	3,273,925	-	13,593,925
The High Authority of Media & Communication	191,000	-	-	191,000
Education Sector	317,616,000	7,445,375	-	325,061,375
Ministry of Education	264,800,000	4,052,204	-	268,852,204
Education & Training Quality Authority	2,976,000	547,441	-	3,523,441
Higher Education Council	1,340,000	-	-	1,340,000
Abdulla Bin Khalid College For Islamic Studies	-	247,306	-	247,306
University of Bahrain	30,000,000	2,598,424	-	32,598,424
Bahrain Teachers College	4,000,000	-	-	4,000,000
Bahrain Polytechnic	14,500,000	-	-	14,500,000

Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Social Protection Sector	486,854,000	-	-	486,854,000
National Social Fund	20,700,000	-	-	20,700,000
Social Security Fund	21,500,000	-	-	21,500,000
Obligations and Subsidies for Retirement Systems	21,000,000	-	-	21,000,000
Improve the Standard of Living for Retirees Allowance	177,500,000	-	-	177,500,000
Reduce Cost of Living for Families	128,000,000	-	-	128,000,000
Alimony Fund	250,000	-	-	250,000
Food Subsidies	35,904,000	-	-	35,904,000
The Government's Share in Unemployment Insurance	21,000,000	-	-	21,000,000
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%)	98,984,000	(98,984,000)	-	-
Total	3,398,429,000	-	7,283,951	3,405,712,951

7- Recurrent Expenditure By Chapters, Ministries and Government Authorities

BD										
Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2022
Ministry of Tourism	169,509	26,279	-	-	-	-	-	195,788	242,000	88,207
Ministry of Sustainable Development	213,214	182,318	370	3,296	-	-	-	399,199	500,000	97,711
Ministry of Legal Affairs	249,521	10,286	1,600	2,071	206	-	-	263,684	263,684	91,529
H.H. Prime Minister Court	5,078,686	2,496,330	94,348	209,976	46,263	10,000,000	1,340,485	19,266,087	20,088,000	16,211,269
Ministry of Defence (See Note 11)	484,342,613	21,412,298	30,733,294	5,462,277	21,957,847	-	2,856,803	566,765,132	521,201,842	557,588,143
Ministry of Interior	336,855,499	26,108,710	6,394,324	2,763,651	5,870,533	-	-	377,992,717	369,667,421	370,167,055
National Intelligence Agency	-	-	-	-	-	33,790,280	-	33,790,280	33,790,280	33,314,000
Legislation & Legal Opinion Commission	2,108,119	357,404	2,423	2,510	6,365	-	-	2,476,821	2,476,821	2,264,754
Ministry of Foreign Affairs	24,757,945	16,712,150	502,832	1,973,879	668,367	-	123,021	44,738,193	44,908,194	43,185,087
Ministry of Justice, Islamic Affairs & Awqaf	11,972,664	3,370,545	48,750	28,476	97,921	7,271	66,000	15,591,627	15,591,627	13,379,687
Ministry of Education	249,488,425	34,510,227	2,891,318	921,379	1,609,181	-	-	289,420,530	268,852,204	279,949,003
Ministry of Health	20,879,554	23,460,456	3,767,200	14,331	162,854	-	8,198	48,292,593	36,407,794	251,853,456
Ministry of Municipalities Affairs & Agriculture	4,015,597	1,176,116	183,514	70,172	35,242	-	-	5,480,640	5,480,641	5,877,197
Ministry of Labour	5,091,744	701,221	6,149	13,221	30,818	-	200,000	6,043,153	6,043,154	-
Ministry of Youth Affairs	2,112,290	2,062,347	80,040	48,593	274,911	149,668	-	4,727,848	4,727,849	6,363,044
Rashed Club for Equestrian & Horse Racing	-	-	-	-	-	4,677,608	-	4,677,608	4,677,608	4,297,410
Ministry of Social Development	6,464,055	999,958	23,930	15,029	63,889	-	60,000	7,626,861	7,626,862	12,410,433
Ministry of Cabinet Affairs	2,151,131	499,621	14,335	3,360	1,290	-	-	2,669,736	2,712,000	648,154
Ministry of Industry & Commerce	7,132,836	2,077,602	11,704	87,743	42,062	-	-	9,351,947	9,351,949	9,141,534
Ministry of Housing & Urban Planning -Housing Sector	3,845,063	608,498	7,793	10,726	65,557	-	-	4,537,637	4,544,247	4,034,312
Offices of the Prime Minister's Deputies	607,983	21,145	4,351	1,946	1,606	-	-	637,031	637,031	1,855,260
Ministry of Electricity & Water Affairs	471,578	118,518	9,621	8,282	168	-	-	608,166	646,000	691,220
Supreme Council for the Environment	4,013,644	947,511	178,869	26,642	166,908	-	-	5,333,573	5,333,574	5,155,844
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note12)	17,720,144	628,754	10,322,666	1,333,016	676,803	-	163,046	30,844,428	25,582,250	26,509,865
Ministry of Works	18,442,675	26,731,413	322,319	-	93,888	-	-	45,590,294	45,590,295	44,945,293
Ministry of Transportation & Telecommunications	12,074,734	16,411,597	73,797	913	634,092	-	-	29,195,133	29,195,134	28,338,090
National Guard	41,753,770	673,773	102,672	-	26,285	-	17,500	42,573,999	42,574,000	41,973,999
Ministry of Oil and Environment	1,398,822	466,366	7,329	116	16,636	-	-	1,889,269	1,889,270	1,616,216
Min. of State for Shura & Rep. Council Affairs	1,313,843	195,790	4,410	798	2,497	-	-	1,517,338	1,517,339	1,276,166
National communication centre	1,191,486	447,619	11,050	5,846	10,203	-	30,000	1,696,204	1,696,204	1,674,937
Tender Board	1,011,848	432,952	2,657	5,108	1,485	-	-	1,454,050	1,807,687	1,315,419
Transfers (See Note 9)	-	24,926,471	106,289	3,410	541,171	556,188,536	1,284,819,017	1,866,584,893	1,675,428,327	1,518,872,105
Ministry of Information Affairs	14,687,241	5,635,774	914,754	18,465	291,674	-	-	21,547,907	21,547,908	20,021,393
Bahrain Authority for Culture & Antiquities	3,438,315	3,137,997	14,532	41,919	218,592	-	174,200	7,025,556	7,025,556	7,165,912

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Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2022
Supreme Council for Health	274,432	1,607,095	21,248	-	1,254	-	-	1,904,029	1,904,030	1,633,674
Administrative Organization for Public Prosecution	3,089,969	794,769	54,213	30,740	25,338	-	-	3,995,030	3,995,030	3,639,990
Education & Training Quality Authority	2,779,055	686,796	7,998	38,031	11,560	-	-	3,523,441	3,523,441	3,580,336
Civil Service Bureau	4,988,037	550,301	4,402	10,424	42,485	-	-	5,595,648	5,638,000	6,579,045
General Secretariat Cabinet Affairs	-	-	-	-	-	-	-	-	-	1,312,738
Information & Egovernment Authority	7,964,790	3,275,344	1,409,159	775,658	214,172	-	-	13,639,123	13,639,123	11,664,579
General Secretariat for Youth & Sports High Council	940,404	274,895	11,961	12,589	15,220	9,207,135	-	10,462,204	10,462,207	7,510,901
Supreme Judicial Council	14,406,841	849,188	12,747	3,216	14,876	-	-	15,286,867	15,286,868	14,130,362
Survey & Land Registration Bureau	4,674,689	395,072	18,988	-	30,777	-	-	5,119,527	5,119,527	4,889,343
Bahrain Institute for Political Development	839,275	254,383	4,030	6,386	6,592	-	-	1,110,666	1,120,000	1,093,062
Ministry of Finance and National Economy	7,901,738	801,283	51,888	17,924	172,219	-	-	8,945,052	8,945,053	8,617,222
Customs Affairs	15,578,888	2,224,328	133,772	24,827	430,761	-	-	18,392,576	18,392,577	18,192,310
Bahrain Oncology Center (See Note 12&13)	19,626,671	1,445,955	13,148,816	44,826	420,166	-	84,294	34,770,727	33,101,617	37,162,231
Ministry of Housing & Urban Planning -Urban Planning &	2,454,523	295,696	15,887	15,611	6,879	-	-	2,788,595	2,788,596	2,807,546
Supreme Council for Islamic Affairs	955,699	632,502	8,741	32,019	14,396	-	546,600	2,189,956	3,016,000	2,141,115
King Hamad Hospital (See Note 12&13)	24,972,537	1,809,383	12,373,380	755,705	967,462	-	385,095	41,263,563	36,164,150	38,527,500
National Health Regulatory Authority	2,318,980	665,641	3,727	11,979	9,254	-	-	3,009,582	3,009,582	2,762,103
National Bureau for Revenue	3,130,173	2,522,156	5,707	44,624	4,269	-	-	5,706,928	5,811,634	4,784,678
National Authority for Space Sciences	494,445	47,156	1,006	32,713	1,518	-	-	576,838	576,839	492,727
The General Sports Authority	1,403,506	876,143	107,247	7,541	273,051	7,254,833	3,671,603	13,593,925	13,593,925	12,305,434
Total	1,403,849,201	237,556,130	84,234,155	14,941,960	36,277,562	621,275,331	1,294,545,862	3,692,680,200	3,405,712,951	3,496,200,600

8- Recurrent Expenditures By Chapters, Sections, and Items

Code				Description	2023			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	2022
6	1	1	60011	Basic Salaries (Including Lump Sum)	869,052,346	789,082,092	79,970,254	850,107,906
6	1	1	60021	Overtime	4,319,967	4,003,158	316,809	7,291,550
6	1	1	61011	Social Allowance	34,041,467	45,047,565	(11,006,098)	49,289,012
6	1	1	61012	Standard of Living Improvement	64,568,947	74,245,490	(9,676,543)	58,104,480
6	1	1	61013	Car Allowance	4,883,021	5,238,267	(355,246)	5,653,827
6	1	1	61014	Ideal Employee Reward	36,037	19,450	16,587	20,800
6	1	1	61015	Judiciary Allowance	2,666,619	3,027,090	(360,471)	3,013,740
6	1	1	61016	Acting Allowance	572,932	518,395	54,537	672,741
6	1	1	61017	Other Allowance	337,956	248,170	89,786	346,198
6	1	1	61019	Suggestion Reward	6,900	3,700	3,200	3,950
6	1	1	61021	Transport Allowance	15,844,135	19,506,996	(3,662,861)	20,736,180
6	1	1	61022	Communication Allowances	4,241,834	4,470,436	(228,602)	4,728,381
6	1	1	61024	Shift Authorities Allowance	3,623	4,111	(488)	10,738
6	1	1	61025	Nature of Work Allowance	4,229,163	3,899,355	329,808	1,714,932
6	1	1	61026	Risk Allowance	453,300	415,205	38,095	443,408
6	1	1	61031	Other Personal Allowances	25,137,217	25,456,892	(319,675)	27,432,091
6	1	1	61032	Career Excellence Reward	185,340	101,040	84,300	306,902
6	1	1	61033	Exceptional Achievements Reward	203,100	112,250	90,850	25,500
6	1	1	61034	DISCIPLINE AWARD	600	-	600	16,400
6	1	1	61035	On Call Allowance (Consultant-Doctor)	3,450,508	4,401,701	(951,193)	9,285,774
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doctor)	306,419	308,281	(1,862)	4,601,510
6	1	1	61038	Air Navigation Allowance	1,072,775	1,208,444	(135,669)	1,261,073
6	1	1	61039	Nursing Allowance	959,000	1,256,412	(297,412)	2,537,018
6	1	1	61043	Housing Cost	-	-	-	4,440
6	1	1	61044	Special Allowance	6,587,720	6,718,137	(130,417)	6,575,836
6	1	1	61045	Air license Allowance	68,400	68,800	(400)	64,900
6	1	1	61047	Diplomatic representation allowance	1,733,880	1,666,957	66,923	1,692,536
6	1	1	61048	Marital accompaniment allowance - Diplomatic Sector	413,960	427,001	(13,041)	405,193
6	1	1	61049	Reduced representation allowance - Diplomatic Sector	277,340	325,591	(48,251)	243,567
6	1	1	61053	Housing Expenses for the Diplomatic personnel appointed abrc	1,418,355	1,311,755	106,600	1,543,054
6	1	1	61054	Transfer expenses for the members of missions abroad	511,000	239,733	271,267	454,067
6	1	1	61055	Travel Tickets for employees in the diplomatic sector.	395,200	545,571	(150,371)	611,024
6	1	1	61056	Manpower	20,000	20,400	(400)	13,000
6	1	1	61064	Handicap Rehabilitation Allowance	-	171,926	(171,926)	-
6	1	1	61075	On Call Allowance	9,514	11,815	(2,301)	-
6	1	1	61076	Standby Overtime for Doctors	21,337	40,516	(19,179)	-
6	1	1	61991	Other Allowances	2,455,990	2,333,058	122,932	3,476,810
6	1	1	61993	Regular Overtime - Covid -19	-	-	-	(0)
6	1	2	60011	Basic Salaries (Including Lump Sum)	86,672,632	107,375,743	(20,703,111)	123,478,436
6	1	2	60021	Overtime	342,003	640,574	(298,571)	1,059,215
6	1	2	61011	Social Allowance	3,480,508	5,440,105	(1,959,597)	6,538,272
6	1	2	61012	Standard of Living Improvement	17,264	155,125	(137,861)	112,399
6	1	2	61013	Car Allowance	186,507	194,974	(8,467)	210,763
6	1	2	61015	Judiciary Allowance	422,500	406,748	15,752	408,921
6	1	2	61016	Acting Allowance	22,760	29,663	(6,903)	29,273
6	1	2	61017	Other Allowance	80,050	79,928	122	46,783
6	1	2	61021	Transport Allowance	2,034,635	2,784,127	(749,492)	3,145,201
6	1	2	61022	Communication Allowances	164,619	168,710	(4,091)	178,796
6	1	2	61025	Nature of Work Allowance	1,567,132	1,567,898	(766)	558,785
6	1	2	61026	Risk Allowance	172,000	172,117	(117)	178,402

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Code				Description	2023			2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	2	61031	Other Personal Allowances	8,845,096	9,535,103	(690,007)	10,772,292
6	1	2	61035	On Call Allowance (Consultant-Doctor)	205	205	-	380,215
6	1	2	61039	Nursing Allowance	-	-	-	1,022
6	1	2	61041	Expatriate Inducements	350,754	288,741	62,013	268,289
6	1	2	61042	Recruitment, Termination and Leave Cost	6,093,053	7,950,740	(1,857,687)	9,744,226
6	1	2	61043	Housing Cost	11,081,060	16,072,561	(4,991,501)	17,723,746
6	1	2	61064	Handicap Rehabilitation Allowance	-	19,569	(19,569)	-
6	1	2	61067	School Fees Allowance	-	6,298	(6,298)	-
6	1	2	61068	Gratuity Payment Allowance	26,922	1,551,601	(1,524,679)	-
6	1	2	61991	Other Allowances	1,040,469	2,199,458	(1,158,989)	3,591,405
6	1	2	64021	Travel Costs	302,845	262,274	40,571	247,400
6	1	2	68033	LMRA Fees.	1,421,881	1,358,565	63,316	1,366,779
6	1	3	60011	Basic Salaries (Including Lump Sum)	4,443,460	4,245,829	197,631	5,104,607
6	1	3	60021	Overtime	1,822	2,441	(619)	4,914
6	1	3	61011	Social Allowance	14,635	14,523	112	29,329
6	1	3	61013	Car Allowance	200	-	200	-
6	1	3	61021	Transport Allowance	7,401	7,119	282	13,688
6	1	3	61022	Communication Allowances	300	300	-	425
6	1	3	61031	Other Personal Allowances	530	-	530	-
6	1	3	61991	Other Allowances	1,000	1,000	-	840
6	1	4	60011	Basic Salaries (Including Lump Sum)	71,127	71,127	0	73,894
6	1	5	62011	Course Expenses	-	5,539	(5,539)	-
6	1	5	62015	Administrative training programs, conferences and seminars	511,729	360,257	151,472	235,884
6	1	5	62016	Academic training programs, conferences and seminars	4,636,405	4,099,702	536,703	5,985,468
6	1	5	62017	Professional training programs, conferences and seminars	276,115	333,191	(57,076)	328,350
6	1	5	62018	IT training programs, conferences and seminars	13,491	8,585	4,906	10,625
6	1	5	62024	Academic Entitlements	20,000	28,920	(8,920)	22,960
6	1	6	62011	Course Expenses	-	(0)	0	-
6	1	6	62015	Administrative training programs, conferences and seminars	3,390,875	5,203,041	(1,812,166)	4,756,402
6	1	6	62016	Academic training programs, conferences and seminars	6,078,843	21,050,191	(14,971,348)	15,605,263
6	1	6	62017	Professional training programs, conferences and seminars	510,650	418,197	92,453	1,440,091
6	1	6	62018	IT training programs, conferences and seminars	-	-	-	750
6	1	6	62024	Academic Entitlements	100,000	127,921	(27,921)	100,944
6	1	6	62035	Expenses and allowances related to travel in administrative trai	319,961	469,879	(149,918)	641,273
6	1	6	62036	Expenses and allowances related to travel in academic training	4,022,610	6,057,973	(2,035,363)	6,057,241
6	1	6	62037	Expenses and allowances related to travel in professional training	596,245	441,247	154,998	1,260,409
6	1	6	62038	Expenses and allowances related to travel in IT training	-	-	-	9,497
6	1	7	61018	Government Service Reward	1,185,080	1,566,098	(381,018)	3,167,511
6	1	7	63011	Government Share in Pension Scheme - Civil Persons	40,104,984	76,704,077	(36,599,093)	87,033,441
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	67,340,060	77,451,341	(10,111,281)	67,986,112
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	7,602,315	7,430,638	171,677	7,587,788
6	1	7	63014	Govt Unemployment Insurance Share	2,501,304	6,242,405	(3,741,101)	8,030,973
6	1	7	63015	Purchasing Virtual Years Of Service	5,935,531	8,277,714	(2,342,183)	1,159,972
6	1	7	63016	Subscription to Occupational Injuries for Non-Bahraini	66,618	6,823	59,795	8,302
6	1	7	63017	Compensation For Added Service Period	2,537,922	10,445,937	(7,908,015)	1,011,282
6	1	7	63019	Preparation Expenses related to Diplomatic members appointec	126,000	74,000	52,000	144,000
6	1	7	75031	Garments for Employees	2,660,033	3,700,462	(1,040,429)	2,743,333
6	1	7	75033	Food for Employees	10,147,088	12,527,510	(2,380,422)	12,208,832
6	1	8	65041	Supply of Contract Labor	-	1,750	(1,750)	27,067
6	1	8	65042	Part-Time Labour	2,005,071	1,756,883	248,188	2,488,509
6	2	1	62021	Internal Conferences	958,381	718,349	240,032	437,148
6	2	1	62022	Overseas Official Missions	5,404,089	8,833,217	(3,429,128)	9,063,666

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Code				Description	2023			2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	1	62031	Internal Exhibition Costs	27,596	36,038	(8,442)	62,941
6	2	1	62032	Participation Expenses In External Exhibition	63,732	105,449	(41,717)	28,815
6	2	1	62033	Internal Events and Celebrations Costs	576,558	567,162	9,396	556,678
6	2	1	62034	External Events and Celebrations Costs	145,121	121,709	23,412	221,894
6	2	1	62041	Internal Sports Tournament	249,962	223,865	26,097	50,001
6	2	1	62042	External Sports Tournament	620,000	842,521	(222,521)	767,430
6	2	1	62043	Training Programs and Workshops	940,585	89,581	851,004	158,147
6	2	1	62044	National Exams	67,220	67,376	(156)	24,205
6	2	1	62045	Transportation and Freight costs for holding exhibitions in Bah	-	-	-	550
6	2	1	62047	Cost related to the contractual training courses and programs	11,373	11,108	266	710
6	2	1	68021	Cost of Guest Entertainment	2,161,292	3,555,339	(1,394,047)	3,515,140
6	2	1	68022	Hajj Mission Organization & Coordination Cost	279,000	271,307	7,693	73,244
6	2	1	68023	Cost of Diplomatic and Protocol Services	3,546,800	3,534,833	11,967	3,150,094
6	2	1	68024	Cost related to organizing national events and celebrations	316,320	603,677	(287,357)	586,219
6	2	1	68025	Cost related to organizing and conducting of awareness campai	-	1,877	(1,877)	7,518
6	2	1	68026	Internal Youth Events and Celebrations Costs	364,726	364,726	0	211,517
6	2	1	68027	Supply of Contract Labor - Training Programs and Workshops	27,828	14,886	12,942	84,817
6	2	2	66011	Telephone Installation and Usage Charges	2,825,510	3,043,648	(218,138)	3,644,952
6	2	2	66021	Intercom Equipment	534	367	167	-
6	2	2	66032	Wireless Instruments	21,019	18,452	2,567	16,427
6	2	2	66034	Internet Installation & Usage Charges	981,271	1,024,542	(43,271)	754,859
6	2	2	66035	Radio Frequency Service Licensing	758,606	755,701	2,905	925,626
6	2	2	66036	MPLS Installation & Usage Charges	2,329,324	2,619,568	(290,244)	2,620,131
6	2	2	66037	Cloud Computing Services	9,303,162	10,188,355	(885,193)	8,960,302
6	2	2	66038	Cloud Computing Professional Services	5,060	84,734	(79,674)	39,753
6	2	2	66041	IT -Licenses Support -Operating Systems	43,190	20,595	22,595	136,062
6	2	2	66042	IT -Licenses Support -Business Software	1,322,878	1,178,800	144,078	1,100,267
6	2	2	66043	IT -Licenses Support -Productivity Software	588,022	543,485	44,537	339,656
6	2	2	66044	IT -Licenses Support -Application Infrastructure Software	467,690	512,798	(45,108)	362,446
6	2	2	66045	IT - Licenses Support - Database Software	67,826	167,344	(99,518)	123,071
6	2	2	66046	IT- Licenses Support - Secur ity Software	1,088,003	1,273,873	(185,870)	919,148
6	2	2	66047	IT- Licenses Support - IT Management	134,421	104,196	30,225	10,553
6	2	2	66048	Supply of Contract Labor - IT - Contractual Services	3,238,802	4,981,125	(1,742,323)	3,249,807
6	2	2	66049	IT- Operational Service - Change Management	3,000	-	3,000	-
6	2	2	66051	IT - Licenses of central HR systems software	200	-	200	-
6	2	2	66052	IT - Licenses of Central Hr (Adaa) - Systems Software	-	235,486	(235,486)	310,550
6	2	2	66053	IT - Licenses Support - Backup Software	9,147	6,058	3,089	5,734
6	2	2	66054	IT- Subscriptions - Operating Systems	5,832	6,559	(727)	2,245
6	2	2	66055	IT- Subscriptions - Business Software	825,842	517,135	308,707	650,672
6	2	2	66056	IT- Subscriptions - Productivity Software	1,530,917	1,777,275	(246,358)	1,507,507
6	2	2	66057	IT- Subscriptions - Application Infrastructure Software	54,449	50,079	4,370	830
6	2	2	66058	IT- Subscriptions - Database Software	5,822	5,575	247	5,637
6	2	2	66059	IT- Subscriptions - Security Software	298,213	297,824	389	178,785
6	2	2	66061	IT- Subscriptions - IT Management Software	99,005	94,630	4,375	74,139
6	2	2	66062	IT- Subscriptions - Backup Software	2,293	2,292	1	1,319
6	2	2	66063	IT - Licenses Support - CPBS	-	25,967	(25,967)	-
6	2	2	67011	Postage Charges - Domestic	134,176	132,534	1,642	138,733
6	2	2	67013	Postage Charges - Foreign	129,138	66,258	62,880	124,941
6	2	2	67033	Safety, relief, search and rescue systems contracts	2,100	167,043	(164,943)	158,848
6	2	2	67041	Commercial registry systems costs	653,003	653,003	-	581,072
6	2	2	67042	Contracting costs for customer service centers	1,111,409	1,110,846	563	1,057,754
6	2	3	69011	Desalinated and Artesian Water Costs	1,290,832	1,744,957	(454,125)	4,123,998
6	2	3	69021	Electricity Supply and Usage Costs - Direct Deduction	17,877,671	23,879,959	(6,002,288)	28,355,235

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Code				Description	2023			2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	3	69026	Arrears of electricity & water consumption	-	7,687	(7,687)	-
6	2	3	69027	Electricity Supply and Usage Costs - Indirect Deduction	406,420	565,048	(158,628)	673,297
6	2	3	69028	Electricity and water costs for members of Missions abroad	155,393	129,339	26,054	113,416
6	2	3	69031	Contractual Maintenance - Muharraq Sewage Treatment Plant	17,075,160	17,075,253	(93)	16,099,748
6	2	3	69032	Contractual Maintenance - Madinat Salman Sewage Treatment	754,488	754,488	-	761,332
6	2	3	69033	Operation and maintenace of the sintiary network Pumping stai	1,401,391	1,401,390	1	1,724,346
6	2	3	69034	Operation and maintenace of treated sanitary effluent network	780,000	780,000	0	490,000
6	2	3	69035	Contractual Maintenance - Sewage Tretment Plants	270,522	270,521	1	136,623
6	2	3	69038	Costs relating to Electricity & Water expenses of Shared Public	-	177,108	(177,108)	195,403
6	2	3	69039	Municipality Fees-Various	150,770	140,640	10,130	151,174
6	2	4	70011	Land Rental	154,658	151,658	3,000	212,353
6	2	4	70012	Operating Lease	9,843,266	9,548,011	295,255	9,224,604
6	2	4	70014	Financing Lease	1,734,152	1,625,765	108,387	782,773
6	2	4	70015	Buildings Rental - Cultural Attache staff out of Bahrain	212,264	198,937	13,327	212,753
6	2	4	70023	Systems & Application Software Rental	-	9,630	(9,630)	9,404
6	2	4	70025	IT- Operational Services - Rent/Lease Agreements	3,292,563	1,628,318	1,664,245	3,514,852
6	2	4	70026	Rent of communication, flight information and air traffic contr	60,425	60,425	0	65,560
6	2	4	70031	Vehicles Including Trucks Rental	5,175,792	5,580,075	(404,283)	5,421,119
6	2	4	70032	Tools and Heavy Machinery Rental	109,100	406,341	(297,241)	317,391
6	2	4	70033	Students Transport Vehicles Rental	6,644,202	7,133,987	(489,785)	3,416,608
6	2	4	70035	Renting Satellite Space Capacity	1,305,229	1,305,229	0	1,335,236
6	2	4	70038	Car Parks Rental	811,107	867,485	(56,378)	926,163
6	2	4	70039	Instruments and Equipment Rental	1,204,790	1,205,945	(1,155)	1,203,167
6	2	5	65011	Supply of Contract Labor - Cleaning of Buildings	9,521,036	9,601,938	(80,902)	11,062,130
6	2	5	65012	Cleaning Roads & Bins	7,590	7,589	1	7,244
6	2	5	65013	Cleaning Public Facilities	53,504	53,504	-	18,634
6	2	5	67029	Transportation and Freight - Various	627,918	649,236	(21,318)	757,097
6	2	5	67031	Managing & Operating Public Transportation - Contractual	6,036,000	7,398,014	(1,362,014)	6,634,355
6	2	5	67032	Air Navigation Operating Expenses - Contractual	5,445,000	5,438,364	6,636	4,719,193
6	2	5	71012	Insurance on Vehicles	386,214	380,826	5,388	506,531
6	2	5	71021	Insurance on Building & Office Assets	112,381	83,744	28,637	68,144
6	2	5	71031	Insurance on Machinery and Equipment	309,000	339,063	(30,063)	291,505
6	2	5	71032	Insurance on Ships and Planes	1,586,064	1,772,566	(186,502)	1,415,253
6	2	5	71033	Cleaning of Sewerage & Storm Water System	1,253,108	1,253,639	(531)	1,106,987
6	2	5	71034	Cleaning and Maintenance - Traffic Signals	224,326	224,326	0	245,000
6	2	5	71051	Medical Insurance for staff and Employees In public sector	2,087,516	2,003,240	84,276	1,994,733
6	2	6	72017	Tender Advertising Fees	11,100	9,700	1,400	-
6	2	6	72018	Promotional Material	17,802	17,761	41	2,664
6	2	6	72019	Advertising	152,683	116,185	36,498	905,945
6	2	6	72021	Subscriptions to Papers and Magazines	156,334	110,569	45,765	114,303
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	34,237	44,434	(10,197)	13,178
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	442,471	398,818	43,653	382,768
6	2	6	72024	Subscriptions to Various Organizations	20,315,033	17,615,032	2,700,001	18,444,892
6	2	6	72025	Other Subscriptions	1,027,775	1,471,701	(443,926)	1,343,019
6	2	6	72026	Costs of obtaining accreditation, participation with local and ir	61,916	-	61,916	-
6	2	6	72031	Printing	585,602	614,250	(28,648)	512,158
6	2	6	72033	Printing Deed Plans	11,798	11,798	1	15,799
6	2	7	65031	Supply of Contract Labor - Guards & Security from Companie	4,077,422	3,989,499	87,923	4,767,086
6	2	7	65032	Supply of Contract Labor - Guards & Security from the Minis	908,480	910,676	(2,196)	1,001,166
6	2	7	65033	Supply of Contract Labor - Engineering and consultancy work	29,355	27,354	2,001	107,393
6	2	7	65034	Supply of Contract Labor - Care of Animals & Wildlife	94,412	94,207	205	39,714
6	2	7	65037	Outsourcing Cost of Operation & Management of Government	447,367	20,000	427,367	-
6	2	7	65039	Supply of Contract Labor - Drivers for Administrative Affairs &	65,020	82,728	(17,708)	208,137

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Code				Description	2023			2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	7	65043	Supply of Contract Labor -Administrative Support Services	998,535	1,237,670	(239,135)	1,088,397
6	2	7	65044	Supply of Contract Labor-Accounting and Auditing Consultancy Services	54,659	64,309	(9,650)	12,045
6	2	7	65045	Supply of Contract Labor- Advisory and Legal Services	744,640	723,051	21,589	131,176
6	2	7	65046	Supply of Contract Labor- Agricultural Work	76,386	76,385	1	29,384
6	2	7	65047	Supply of Contract Labor- Advisory and Medical Services	352,750	63,209	289,541	12,879
6	2	7	65048	Supply of Contract Labor- maintenance of archaeological sites	58,750	58,750	-	134,640
6	2	7	65049	Excavation, surveying and monitoring of archaeological sites	33,220	33,220	-	69,960
6	2	7	67045	Sampling and Measurement Works at Sanitary Facilities	43,561	43,560	1	45,301
6	2	7	67046	Providing satellite broadcasting services	8,956	8,955	1	11,859
6	2	7	68011	Incentives for Non-Employees	878,609	756,547	122,062	859,518
6	2	7	68012	Presents for Non- Employees	101,703	37,059	64,644	48,493
6	2	7	68013	Board of Directors, Committees & Sub committees Remuneration	899,673	918,077	(18,404)	1,184,350
6	2	7	68014	Student Tours Activities	6,024	4,985	1,039	14,478
6	2	7	68015	Trainer's Fees	52,980	40,945	12,035	36,174
6	2	7	68016	Pesticide Spraying Services	32,672	42,027	(9,355)	12,070
6	2	7	68017	Incentives for non-employees working in radio and television p	500,785	500,785	-	676,350
6	2	7	68018	Incentives for students of religious institutes	792,000	726,275	65,725	735,500
6	2	7	68019	Rewards for Quran Centers and Seminars	1,485,685	1,435,305	50,380	1,435,670
6	2	7	68031	Fees and Commissions	2,355,552	2,453,280	(97,728)	3,087,970
6	2	7	68032	Audit & Legal Fees	302,525	218,662	83,863	219,783
6	2	7	68034	Professional Licensing Fees	12,500	3,990	8,510	7,392
6	2	7	68035	Fees for collecting air passage bills	220,000	143,456	76,544	190,603
6	2	7	68036	Meteorological systems and licenses	52,350	30,309	22,041	46,142
6	2	7	68038	Cost of Deporting expats	105,444	100,981	4,463	-
6	2	7	73012	Design Fees	306,442	17,741	288,701	74,620
6	2	7	73059	Consultation and Research Costs	1,291,434	1,635,308	(343,874)	1,136,710
6	2	7	73061	Arbitrators Fees for Postgraduate Studies	8,000	27,500	(19,500)	34,750
6	2	7	73062	Operating Expenses Related to Services and Laboratory Tests &	240	232	8	348,625
6	2	7	73064	Costs of Specialist Doctors from abroad hosting	-	1,550	(1,550)	-
6	2	7	81981	Tuition fees for Scholarship Students and children of personnel	4,672,732	6,131,623	(1,458,891)	5,943,374
6	2	7	81982	Tickets Costs For Scholarship Students	54,171	18,518	35,653	25,989
6	2	7	81983	Compensation for Judicial Judgments	38,487	23,018	15,469	90,720
6	2	7	81984	Expenses related to analysis and examination of genome samples	265,000	265,000	-	1,400,986
6	2	7	81985	Doctors Residency program Expenditures	-	(0)	0	2,192,987
6	2	7	81986	Incentives for doctors internship program	-	-	-	672,588
6	2	7	81987	Costs of treatment, medicines and veterinary supplies for anim	57,864	72,803	(14,939)	51,551
6	2	7	81991	Scholarships for Non-Employees	260,816	261,437	(621)	316,605
6	2	7	81992	Overseas Treatment	21,362,312	21,833,757	(471,445)	22,059,420
6	2	7	81995	Outsourcing Cost of Operation and MGT.of Hostpitals	226,694	86,279	140,415	-
6	2	7	81996	Financial Provisions and Grants for Scholarship Students	6,802,855	7,604,998	(802,143)	7,489,488
6	2	7	81997	Other Miscellaneous Services	3,394,971	1,190,527	2,204,444	1,745,137
6	2	7	81998	Treatment in Local Hospitals	3,308,158	3,340,084	(31,926)	3,264,595
6	2	7	99993	Other Military Expenses	5,436,000	2,305,843	3,130,157	2,928,798
6	3	1	75011	Gas for Laboratories and Office Use	360,286	514,118	(153,832)	585,585
6	3	1	75014	Gas supply for sewage Plants	152,982	152,981	1	121,261
6	3	1	75019	Gas for Other Purposes	109,871	163,070	(53,199)	127,456
6	3	2	75021	Fuel & Oil for Generators	225,283	431,133	(205,850)	798,225
6	3	2	75022	Fuel for Heavy Vehicles & Machinery	3,130,593	3,457,487	(326,894)	4,686,042
6	3	2	75023	Lubricants	45,100	42,538	2,562	17,724
6	3	2	75024	Aircraft Expenses	2,275,400	5,865,292	(3,589,892)	7,625,654

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Code				Description	2023			2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	3	2	75025	Fuel for Ships	183,400	584,000	(400,600)	485,747
6	3	3	75032	Garments and Food for Non-Employees	1,626,000	2,156,810	(530,810)	2,308,814
6	3	3	75035	Food for Non-Employees (non-stock)	614,000	547,125	66,875	1,891,612
6	3	3	75041	Chemical, Insecticides and Detergents	910,607	687,156	223,451	1,145,505
6	3	3	75042	Chemicals,Insecticides and Detergents (non-stock	438	438	0	6,670
6	3	3	75043	Supply of Chemicals and Reagents	109,258	109,258	-	84,465
6	3	3	75051	Utensils and Miscellaneous Light Equipment	810,156	1,094,440	(284,284)	834,095
6	3	3	75081	Catering and Related Expenses	21,058	18,776	2,282	4,864
6	3	3	75999	Miscellaneous Consumables	656,696	548,924	107,772	674,691
6	3	3	99012	Rate Variance Gain/Loss	93,241	89,154	4,087	104,139
6	3	3	99013	Invoice Price Variance	1,000	3	997	60,162
6	3	3	99014	Metal Plating	163	163	0	4,227
6	3	3	99016	End of Government Service Reward Gifts	420	420	-	4,870
6	3	3	99017	Cost of Supplying Mineral Water	431,528	424,858	6,670	470,838
6	3	3	99018	Cost of Supplying Sweet Water for Irrigation	190,337	175,596	14,741	109,781
6	3	3	99019	Cost of Purchasing Animals Feed	553,743	548,046	5,697	481,415
6	3	3	99020	Gifts for missions, delegations and official conferences inside a	88	-	88	4,958
6	3	3	99042	Inventory Write On/off	268,021	987,244	(719,223)	964,237
6	3	3	99043	Stock Adjustment	-	-	-	0
6	3	3	99993	Other Military Expenses	8,295,000	16,437,252	(8,142,252)	21,480,661
6	3	3	99995	Average Cost Adjustment	700	18,919	(18,219)	7,696
6	3	4	74012	Stationery	1,014,731	1,327,733	(313,002)	1,293,087
6	3	4	74013	Printing and Photocopying Items	442,881	512,540	(69,659)	684,627
6	3	4	74014	Identity Card Issuing Expenses	1,389,084	1,389,062	22	1,560,770
6	3	4	74023	Books	127,860	1,544,921	(1,417,061)	815,747
6	3	4	74991	Maps and Posters	16,044	22,594	(6,550)	21,761
6	3	5	75061	Drugs and Medicines	15,489,045	21,157,695	(5,668,650)	65,677,843
6	3	5	75062	Surgical Materials	6,118,177	9,887,710	(3,769,533)	17,331,641
6	3	5	75063	X-Ray Materials	1,108,100	766,669	341,431	899,194
6	3	5	75064	Laboratory Materials	5,033,250	8,614,916	(3,581,666)	12,848,981
6	3	5	75065	Drugs and Medicines (non-stock)	31,340	31,338	2	621,921
6	3	5	75066	Surgical Materials (non-stock)	178,202	36,111	142,091	577,905
6	3	5	75067	X-ray Materials (non-stock)	3,000	5	2,995	3,779
6	3	5	75068	Laboratory Materials (non-stock)	116,214	112,091	4,123	24,794
6	3	5	75069	Medical waste Removal and Disposal Expense	58,402	45,323	13,079	319,475
6	3	6	75071	Advertising and Informative Programs	71,552	15,275	56,277	131,233
6	3	6	75072	Educational Programs	72,000	71,875	125	82,014
6	3	6	75073	Television Programmes	949,020	936,289	12,731	420,970
6	3	7	75041	Chemical, Insecticides and Detergents	22,206	22,204	2	10,505
6	3	7	75061	Drugs and Medicines	85,486	80,685	4,801	13,603
6	3	9	99991	Petty Cash	1,310,415	1,240,597	69,818	1,219,492
6	3	9	99994	Tools and equipment of Aircraft and their Imprest	800,000	1,056,228	(256,228)	832,119
6	3	9	99998	IT-Expence Consumbles	433,719	307,091	126,628	274,958
6	4	1	19022	Passenger Vehicles	25,101	16,255	8,846	84,510
6	4	1	19023	Trucks & Transport Vehicles	31,829	32,736	(907)	104,962
6	4	1	19024	Special Purpose Vehicles and Equipment	466,790	421,982	44,808	-
6	4	1	19111	Machines & Equipment-Clearing-In	57,727	306,417	(248,690)	154,136
6	4	1	98011	Asset Expense	1,064	792	272	2,259
6	4	3	19201	IT- Hardware Acquisition- Communication	389,416	522,438	(133,022)	330,209
6	4	3	19202	IT- Hardware Acquisition - Server	41,363	5,541	35,822	63,205
6	4	3	19203	IT- Hardware Acquisition - Storage	45,160	55,722	(10,562)	25,679
6	4	3	19204	IT- Hardware Acquisition - Storage	328,132	184,306	143,826	200,192
6	4	3	19205	IT- Hardware Acquisition - Productivity	1,041,024	868,091	172,933	1,628,387

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Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	3	19206	IT- Hardware Acquisition - Supporting	40,248	49,915	(9,667)	17,599
6	4	3	19207	IT- License Acquisition - Business Software	881,344	903,821	(22,477)	371,065
6	4	3	19208	IT- License Acquisition- Productivity	30,716	13,861	16,855	64,523
6	4	3	19209	IT- License acquisition - Application Infra	744,272	744,272	0	2,944
6	4	3	19212	IT- License Acquisition - Security Software	457,165	337,857	119,308	248,954
6	4	3	19213	IT- License Acquisition - IT Management	4,970	14,749	(9,779)	-
6	4	3	19214	IT- License Acquisition - Operating	45,835	31,705	14,130	95
6	4	3	19215	IT - Licenses Acquisition - Backup Software	215	215	1	16,701
6	4	3	98012	Asset Expense Consumable - IT	41,295	48,050	(6,755)	37,008
6	4	5	19049	Purchase of Laboratory Equipment	39,671	50,758	(11,087)	2,255
6	4	5	19051	Television & Broadcasting Equipments	111,519	171,022	(59,503)	425,191
6	4	5	19052	Office's Equipments	114,533	131,491	(16,958)	186,853
6	4	5	19053	Agriculture Equipments	1,649	1,649	-	2,947
6	4	5	19054	Fire Extinguishing Equipments - Clearing-In	98,635	88,577	10,058	39,489
6	4	5	19055	Air Conditioning & Heating Equipments Clearing-In	613,303	675,640	(62,337)	656,781
6	4	5	19056	Medical Equipments Clearing-In	2,896,554	2,039,823	856,731	5,605,004
6	4	5	19057	Furniture Clearing-In	1,487,894	1,302,490	185,404	1,354,436
6	4	5	19058	Wireless Equipment Clearing-In	649,476	787,748	(138,272)	745,247
6	4	5	19061	Catering Equipment	894	7,659	(6,765)	575
6	4	5	19063	Electrical Equipment	13,628	18,774	(5,146)	33,169
6	4	5	19064	Machinery Equipment	917,897	274,227	643,670	192,460
6	4	5	19065	Sports Equipment	7,000	6,988	12	18,442
6	4	5	19066	Other Equipment	108,422	74,093	34,329	88,504
6	4	5	19067	Screening Devices for Precious Stones and Metals	2,626	2,625	1	-
6	4	5	19081	Buildings and Construction	3,570,000	2,500,433	1,069,567	3,672,656
6	4	5	19082	Purchase of Administrative Buildings abroad	955,746	860,742	95,004	1,370,943
6	4	5	19084	Purchase of Residential Land locally	959,922	959,922	0	-
6	4	5	98011	Asset Expense	165,613	428,242	(262,629)	213,839
6	4	7	19059	Purchase of Animals	-	-	-	4,557
6	4	8	98011	Asset Expense	350	333	17	-
6	4	8	98121	Medical Equipment Clearing - Expense	-	0	(0)	-
6	5	1	78013	Office Buildings Maintenance	-	55,984	(55,984)	8,769
6	5	1	78311	Contractual Building Maint - Office & Residential - Civil Work	4,725,484	2,372,854	2,352,630	3,422,143
6	5	1	78312	Contractual Building Maint - Office & Residential - Electrical	343,162	88,092	255,070	180,860
6	5	1	78313	Contractual Building Maint - Office & Residential - Mechanical	19,884	15,625	4,259	45,241
6	5	1	78314	Contractual Building Maint - Office & Residential - Landscaping	195,840	157,739	38,101	166,191
6	5	1	78315	Contractual Building Maint - Office & Residential - Other Maintenance	561,694	488,655	73,039	392,807
6	5	1	78317	Contractual Building Maint - Other Building Maint - Electrical	-	4,000	(4,000)	5,638
6	5	1	78318	Contractual Building Maint - Other Building Maint - Mechanical	2,057	1,557	500	1,540
6	5	1	78319	Contractual Building Maint - Other Building Maint - Landscaping	42,435	39,600	2,835	40,231
6	5	1	78320	Non-Contractual Building Maint - Other Building Maint - Other	496,784	1,837	494,947	979,306
6	5	1	78321	Supply of Contract Labor - Contractual Work - Maintenance of	410,695	273,293	137,402	212,592
6	5	1	78322	Non-Contractual Building Maint - Office & Residential - Civil	789,503	931,207	(141,704)	1,015,998
6	5	1	78323	Non-Contractual Building Maint - Office & Residential - Electrical	193,386	203,637	(10,251)	228,720
6	5	1	78324	Non-Contractual Building Maint - Office & Residential - Mechanical	24,626	70,093	(45,467)	82,523
6	5	1	78325	Non-Contractual Building Maint - Office & Residential - Land	92,202	125,506	(33,304)	74,873
6	5	1	78326	Non-Contractual Building Maint - Office & Residential - Other	373,348	301,787	71,561	124,888
6	5	1	78327	Non-Contractual Building Maint - Other Building Maint - Civil	32,110	23,809	8,301	3,554
6	5	1	78328	Non-Contractual Building Maint - Other Building Maint - Electrical	-	-	-	13,198
6	5	1	78329	Non-Contractual Building Maint - Other Building Maint - Mechanical	-	1,894	(1,894)	2,527
6	5	1	78330	Non-Contractual Building Maint - Other Building Maint - Land	-	-	-	3,435
6	5	1	78331	Non-Contractual Building Maint - Other Building Maint - Other	-	-	-	21,321
6	5	1	78334	Contractual Building Maint - Office & Residential - Plant Maintenance	3,209	3,208	1	3,410

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Code				Description	2023			2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	1	78335	Contractual Building Maint - Other Building Maint - Plant Ma	1,320	1,320	-	1,260
6	5	1	78336	Preventive Maintenance for government Buildings	544,538	516,334	28,204	388,335
6	5	2	78311	Contractual Building Maint - Office & Residential - Civil Wor	3,102	3,102	0	2,654
6	5	2	78312	Contractual Building Maint - Office & Residential - Electrical	763	763	0	526
6	5	2	78315	Contractual Building Maint - Office & Residential - Other Mai	8,492	8,492	0	6,018
6	5	2	78317	Contractual Building Maint - Other Building Maint - Electrical	-	-	-	7,590
6	5	2	78321	Supply of Contract Labor - Contractual Work - Maintenance of	3,707	3,707	-	3,036
6	5	2	78322	Non-Contractual Building Maint - Office & Residential - Civil	50,312	33,219	17,093	11,674
6	5	2	78323	Non-Contractual Building Maint - Office & Residential - Elect	14,726	11,800	2,926	2,082
6	5	2	78324	Non-Contractual Building Maint - Office & Residential - Mecl	-	1,144	(1,144)	1,144
6	5	2	78325	Non-Contractual Building Maint - Office & Residential - Land	-	-	-	900
6	5	2	78326	Non-Contractual Building Maint - Office & Residential - Other	2,780	2,780	0	1,187
6	5	2	78327	Non-Contractual Building Maint - Other Building Maint - Civi	368	451	(83)	182
6	5	2	78328	Non-Contractual Building Maint - Other Building Maint - Elec	-	-	-	2,279
6	5	2	78329	Non-Contractual Building Maint - Other Building Maint - Mec	2,619	2,618	1	3,753
6	5	2	78331	Non-Contractual Building Maint - Other Building Maint - Oth	6,138	6,138	0	-
6	5	2	78332	Non-Contractual Building Maint - Office & Residential - Plant	-	-	-	275
6	5	2	78334	Contractual Building Maint - Office & Residential - Plant Mai	2,046	2,046	-	1,793
6	5	3	78021	Passenger Vehicle Maintenance	1,799,645	1,870,707	(71,062)	2,151,007
6	5	3	78022	Trucks & Transport Vehicle Maintenance	1,000	174	826	3,964
6	5	3	78023	Special Purpose Vehicles Maintenance	952,743	564,871	387,872	435,293
6	5	3	78024	Motorcycles and Bicycles Maintenance	11,923	10,371	1,552	18,177
6	5	3	78031	Ships and Marine Equipment Maintenance	3,013,044	2,650,847	362,197	3,130,117
6	5	3	78034	Aircraft and Related Equipment Maintenance	14,017,850	14,325,611	(307,761)	13,778,283
6	5	3	78039	Ambient Air Quality Monitoring Stations Maintenance	68,832	68,832	0	29,727
6	5	3	78041	Furniture Maintenance	-	554	(554)	659
6	5	3	78042	Heavy Machinery & Tools Maintenance	1,919,828	1,000,721	919,107	3,352,756
6	5	3	78043	Machines and Instruments Maintenance	343,258	528,860	(185,602)	369,764
6	5	4	78055	Operational Services - Maintenance Agreements - IT	323,508	320,762	2,746	347,617
6	5	4	78056	Operational Services - Repairs - IT	83,477	137,241	(53,764)	109,616
6	5	4	78201	IT- Maintenance - Communication	180,092	165,344	14,748	156,816
6	5	4	78202	IT- Maintenance - Server Hardware	100,837	63,169	37,668	97,213
6	5	4	78203	IT- Maintenance - Storage Hardware	98,542	96,405	2,137	135,074
6	5	4	78204	IT- Maintenance - Security Hardware	460,657	487,468	(26,811)	509,757
6	5	4	78205	IT- Maintenance - Productivity Hardware	252,033	226,692	25,341	175,794
6	5	4	78206	IT- Maintenance - Supporting Infrastructure Hardware	30,538	24,480	6,058	22,871
6	5	4	78215	Other IT -Equipment Maintenance	115,500	1,250	114,250	1,702
6	5	5	78032	Television Equipment Maintenance	34,199	33,228	971	43,756
6	5	5	78033	Broadcasting Equipment Maintenance	-	-	-	22
6	5	5	78035	Medical Equipment Maintenance	896,802	2,580,305	(1,683,503)	2,807,321
6	5	5	78037	Medical Equipment Maintenance (non-stock	-	91,318	(91,318)	477,659
6	5	5	78038	Laboratory Equipment Maintenance	48,920	56,066	(7,146)	61,708
6	5	5	78041	Furniture Maintenance	26,163	16,029	10,134	41,913
6	5	5	78044	Wire and Wireless Equipment Maintenance	150,113	55,997	94,116	166,648
6	5	5	78045	Photocopiers, Printers and Word Proc Equip Maint	188,044	124,215	63,829	115,942
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	2,490,540	2,138,422	352,118	2,282,965
6	5	5	78047	Fire Extinguishing Equipment Maintenance	409,166	298,387	110,779	221,207
6	5	5	78048	Elevators, Escalators & Electrical Doors Maintenance	181,874	217,275	(35,401)	230,832
6	5	5	78998	Other Equipment Maintenance	-	11,208	(11,208)	16,054
6	5	5	78999	Other Maintenance	245,982	103,267	142,715	262,292
6	5	6	78049	Maintenance of natural and artificial grass in sports stadiums	260,267	260,266	1	306,837
6	5	6	78091	Public Water Distribution Maintenance	400,000	800,168	(400,168)	439,087
6	5	6	78092	Water Production Plants Maintenance	10,673	19,727	(9,054)	87,237

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Code				Description	2023			2022
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	6	78094	Power Houses & Sub-Stations Maintenance	700,000	440,961	259,039	618,388
6	5	6	78111	Soft landscaping and facilities maintenance in Public Governm	204,437	62,522	141,915	313,887
6	5	6	78112	Runways Maintenance (Planes) Maintenance	10,000	-	10,000	-
6	5	6	78113	Maintenance of air navigation systems	97,584	275,407	(177,823)	418,364
6	5	6	78999	Other Maintenance	387,513	394,144	(6,631)	486,508
6	6	1	63014	Govt Unemployment Insurance Share	21,000,000	22,093,086	(1,093,086)	21,129,256
6	6	1	81901	Other Local Transfers	565,261,852	596,253,092	(30,991,240)	423,507,725
6	6	1	81902	Local Transfers Payroll	-	93,491	(93,491)	101,758
6	6	1	81904	Transfers to youth centers	2,835,000	2,835,000	0	124,691
6	6	1	81905	Transfers to national clubs	663	663	0	7,845
6	6	7	99999	Unforeseen Obligations - Operational	205,766	-	205,766	-
6	7	3	80017	Int. Islamic Leasing Sec. Interest	155,000,000	165,266,518	(10,266,518)	142,050,607
6	7	3	80018	Syndicated loans	-	1,241,113	(1,241,113)	-
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	6,000,000	6,357,052	(357,052)	5,837,117
6	7	3	80023	Arab Fund - Economic & Social Development Interest	900,000	912,013	(12,013)	1,107,583
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	2,800,000	2,794,260	5,740	2,119,517
6	7	3	80025	Islamic Fund - Interest	2,000,000	2,656,123	(656,123)	2,772,939
6	7	3	80029	Other External Loans Interest	20,000,000	20,374,201	(374,201)	52,669,724
6	7	3	80034	Discount on Bond - Interest	-	8,124,006	(8,124,006)	1,068,584
6	7	3	80035	Interest Int.L Bond-2044	205,000,000	205,907,000	(907,000)	212,813,389
6	7	3	80036	Int. Dev. Bonds Interest	122,000,000	143,694,562	(21,694,562)	102,486,821
6	7	4	80011	Interest on Development Bonds	120,000,000	120,802,083	(802,083)	123,045,972
6	7	4	80012	Interest on Treasury Bills	90,300,000	118,405,290	(28,105,290)	53,352,548
6	7	4	80013	Interest - Others	7,000,000	9,368,493	(2,368,493)	4,116,789
6	7	4	80014	AL-Salam Islamic Security Interest	6,000,000	7,822,608	(1,822,608)	3,568,463
6	7	4	80016	Interest on Islamic Leasing Security	29,000,000	29,375,000	(375,000)	29,375,000
6	7	5	81031	Flour	6,521,308	18,204,934	(11,683,626)	16,607,486
6	7	5	81032	Lamb and Beef	29,382,692	30,472,810	(1,090,118)	29,726,330
6	7	7	65036	Fire Compensation	70,000	40,206	29,794	-
6	7	7	81011	Grants to Under-Privileged Families	100,000	437,007	(337,007)	820,399
6	7	7	81012	Grants to Societies	1,921,200	728,398	1,192,802	720,200
6	7	7	81013	Grants to National Clubs	3,731,374	3,731,603	(229)	3,875,328
6	7	7	81015	Grants to the General Committee of Bahrain Workers	200,000	200,000	-	200,000
6	7	7	81017	Rewarding the Disabled	16,600,000	21,414,578	(4,814,578)	19,107,605
6	7	7	81018	Reduce Cost of Living for Families	128,000,000	141,787,974	(13,787,974)	139,273,379
6	7	7	81019	Improve the Standard of Living of Retirees Allowance	177,500,000	228,894,107	(51,394,107)	169,353,605
6	7	7	81023	Supporting Childhood	50,000	142,458	(92,458)	398,714
6	7	7	81024	Supporting Elderly	50,000	324,620	(274,620)	571,927
6	7	7	81999	Other Grants	1,390,485	4,065,215	(2,674,730)	1,956,202
6	7	8	81021	Grants to Foreign Bodies	269,159	123,021	146,138	27,694
6	7	9	81999	Other Grants	1,540,000	878,608	661,392	862,177
Total					3,405,712,951	3,692,680,201	(286,967,250)	3,496,200,601

9- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD
				Actual 2022
Government Entities with Attached & Independent budgets	343,889,414	393,044,826	114	154,433,315
Contributions in Regional & International Organizations	14,966,013	13,305,216	89	14,523,968
Support for Low-Income Families	128,000,000	141,787,974	111	139,273,379
Food Support	35,904,000	48,677,744	136	46,333,816
Social Insurance Organization	21,000,000	20,562,088	98	20,643,624
Government's Share and Contribution in the Social System	-	678,885	-	1,442,518
Government's Share in the Unemployment Insurance Program	21,000,000	22,093,086	105	21,129,256
Social Security Fund	21,500,000	23,785,116	111	23,023,325
Allowance for Improvement of Standard of Living for Retirees	177,500,000	228,894,107	129	169,353,605
Housing Program Support (Rent Allowance-Reduce of Instalments)	61,000,000	58,617,762	96	57,978,015
Government Aids	900,000	672,637	75	1,484,073
Interest on Loans and Securities	766,000,000	834,976,341	109	736,385,050
Retentions, Forwarded budgets, and Other Commitments	83,768,900	79,489,114	95	132,868,161
Total	1,675,428,327	1,866,584,896	111	1,518,872,105

10- Projects Expenditures By Ministries & Government Authorities

				BD
Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2022
H.H Prime Minister Court	6,100,000	6,100,000	100	6,100,000
Ministry of Defence (See Note 11)	6,657,800	3,850	0	6,098,380
Ministry of Interior	13,474,293	13,115,373	97	9,126,160
Ministry of Foreign Affairs	1,709,300	986,797	58	982,476
Ministry of Justice, Islamic Affairs & Awqaf	280,000	31,151	11	135,115
Ministry of Education	14,144,953	13,727,673	97	2,158,137
Ministry of Health	689,000	594,140	86	6,303,724
Ministry of Municipalities Affairs & Agriculture	4,718,812	2,919,359	62	2,087,236
Ministry of Labour	50,000	-	-	0
Ministry of Youth Affairs	558,480	350,343	63	2,494,109
Rashid Equestrian & Horseracing Club	2,041,392	2,041,392	100	1,806,941
Ministry of Social Development	100,000	29,352	29	207,244
Ministry of Industry & Commerce	5,364,982	5,189,473	97	2,240,786
Ministry of Housing & Urban Planning -Housing Sector	112,229,800	89,820,446	80	78,387,284
Ministry of Electricity & Water Affairs	5,207,054	4,225,075	81	5,248,788
Supreme Council for the Environment	400,000	309,322	77	634,118
Ministry of Works	69,707,589	69,707,589	100	34,547,179
Ministry of Transportation and Communications	7,165,493	6,930,507	97	9,267,948
National Guard	1,500,000	617,863	41	1,327,546
Ministry of Oil and Environment	82,221	82,221	100	0
National communication centre	11,743	11,743	100	16,632
Tender Board	292,000	3,729	1	715,860
Transfers (Notes No.2)	39,492,301	33,111,782	84	39,777,450
Ministry of Information Affairs	4,000,000	1,690,689	42	6,010,606
Bahrain Authority for Culture and Antiquities	5,660,716	5,660,716	100	7,576,365
Supreme Council for Health	811,000	626,396	77	988,974
Administrative Organization for Public Prosecution	643,391	372,391	58	177,200
Civil Service Bureau	135,500	135,500	100	48,703
Information and Egovernment Authority	5,536,498	5,536,498	100	1,921,732
General Secretariat for Youth & Sports High Council	8,218,175	8,218,175	100	0
Supreme Judicial Council	101,105	69,749	69	84,186
Survey & Land Registration Bureau	985,600	490,670	50	452,106
Ministry of Finance and National Economy	1,192,300	1,070,239	90	2,055,844
Customs Affairs	1,002,800	69,643	7	1,191,638
Ministry of Housing & Urban Planning -Urban Planning &	1,446,345	1,230,089	85	697,720
High Council for Islamic Affairs	440,900	210,913	48	169,767
National Bureau For Revenue	1,280,771	1,238,692	97	1,828,888
National Authority for Space Sciences	148,000	145,283	98	152,000
The General Sports Authority	1,419,687	548,447	39	294,500
Total	325,000,000	277,223,271	85	233,313,342

11-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.

12- 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 Bereau. (see Note 11).

13- Carried 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, after considering the cash flow required to meet obliged commitments and the financial requirements for completing the remaining phases. The carried forward amount from the recurrent expenditures budget represents part of the recurrent expenditures budget appropriations for the year 2023 with a total amount of BD 7,109,185. Carried forward amount of project budget represents part of the difference between the total Projects budget for the year 2023 (BD 325 million) and the Actual expenditure until 31st of December 2023 (BD 277 million). Carried forward amounts is not shown within individual accounts of the Ministries and Government Authorities. Total amount of projects' budget carried forwarded from the year 2023 to year 2024 is BD 47 million.

14- Organizational Amendments for Some of the Ministries and Governmental Entities

Based on the regulations and issued decrees, the final accounts for some of the governmental entities were merged and others separated. Despite this, the names of these ministries and government entities were listed in the final accounts according to the Law No. (5) of 2023 based on the state's general budget for the fiscal years 2023 and 2024.

15- Comparison Numbers

Some comparative amounts have been modified for few governmental entities, to provide a reasonable comparison with the current year's presentation.

Appendix 1: Statement of Receipts & Payments

	BD	
Descriptions	2023	2022
Cash Flow from Operating Activities		
Receipts		
Oil & Gas	1,961,041,579	2,385,880,215
Revenues & Fees	797,102,714	791,466,988
Goods & Services	51,397,592	73,863,689
Fines, Penalties & Mis.	33,791,070	32,731,983
Total	2,843,332,955	3,283,942,875
Payments		
Manpower	(1,332,093,625)	(1,382,927,801)
Services	(241,352,270)	(227,920,942)
Consumables	(74,308,681)	(77,420,085)
Maintenance	(35,270,214)	(38,386,915)
Transfers	(508,890,374)	(518,908,533)
Grants & Repayment of Loan Interests	(1,292,028,699)	(1,149,305,574)
Advance payment and payment of payables	(68,121,996)	37,566,650
Inventory Purchases	(64,884,741)	(67,720,588)
Total	(3,616,950,600)	(3,425,023,788)
Net Cash Flow from Operating Activities	(773,617,645)	(141,080,913)
Cash Flow from Investment Activities		
Projects	(310,330,616)	(255,346,558)
Capital Assets	(13,296,285)	(16,020,287)
Investments & Gov. Properties	106,970,584	81,119,592
Sale of Assets	679,082	887,012
Net Cash Flow from Investment Activities	(215,977,235)	(189,360,241)
Cash Flow from Financing Activities		
Loans Received	7,957,124,564	6,380,740,559
Loans Repayment	(6,798,472,465)	(6,213,441,592)
Net Cash Flow from Financing Activities	1,158,652,099	167,298,967
Net Increase/Decrease in Cash	169,057,219	(163,142,187)

Appendix 2: Account Payable

		BD	
Chapter	Descriptions	2023	2022
1	Manpower	2,638,104	2,124,100
2	Services	9,134,514	10,587,751
3	Consumables	1,422,272	634,816
4	Assets	392,907	447,591
5	Maintenance	902,848	734,328
6	Transfers	3,160,346	10,574,282
7	Grants & Repayment of Loan Interest:	5,586,507	19,532,115
8	Projects	31,030,255	34,959,232
-	Other	24,613,257	15,375,169
Total		78,881,010	94,969,384

Appendix 3: Accrued Expenses

		BD	
Chapter	Descriptions	2023	2022
1	Manpower	4,138,912	4,535,418
2	Services	33,936,839	39,548,881
3	Consumables	7,550,753	4,759,223
4	Assets	909,236	498,918
5	Maintenance	2,946,022	2,873,392
6	Transfers	16,802,207	28,246,456
7	Grants & Repayment of Loan Interest:	17,511,938	3,083,646
8	Projects	92,083,775	101,749,487
-	Other	-	792,268
Total		175,879,682	186,087,689

Appendix 4: Encumbrances By Chapters

		BD	
Chapter	Descriptions	2023	2022
1	Manpower	523,722	320,324
2	Services	11,012,323	1,912,747
3	Consumables	1,941,089	758,613
4	Assets	282,385	111,237
5	Maintenance	565,362	268,404
6	Transfers	19,509	9,942
7	Grants & Repayment of Loan Interests	1,362,041	1,625,717
8	Projects	24,422,315	64,621,520
Total		40,128,746	69,628,504

Appendix 5: Loans

Description	Thousand BD				
	Beginning Balance	Amount Received	Amount Paid	Difference	Ending Balance
Treasury Bills	2,010,000	4,420,000	(4,320,000)	100,000	2,110,000
AL-Salam Islamic Securities	129,000	516,000	(516,000)	-	129,000
Islamic Leasing Securities	731,000	312,000	(312,000)	-	731,000
Government Local Development Bonds	2,620,000	600,000	(700,000)	(100,000)	2,520,000
Total Local Loans	5,490,000	5,848,000	(5,848,000)	-	5,490,000
International Islamic Leasing Securities	2,895,200	376,000	-	376,000	3,271,200
International Government Development Bonds	5,687,000	1,128,000	(940,000)	188,000	5,875,000
Development Funds Loans	2,657,252	42,159	(10,812)	31,347	2,688,599
Bank Facilities Loans	-	564,000	-	564,000	564,000
Foreign Loans	11,239,452	2,110,159	(950,812)	1,159,347	12,398,799
Total (Balance)	16,729,452	7,958,159	(6,798,812)	1,159,347	17,888,799

Appendix 6: Credit Facilities

Description	Thousand BD	
	2023	2022
Available Credit Facilities	125,100	125,100
Utilized Credit	(28,567)	(94,459)
Unutilized Credit Facilities at the end of the year	96,533	30,641