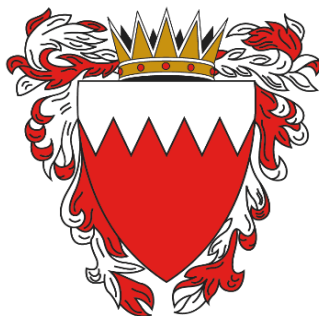


Kingdom of Bahrain



Consolidated Final Account

**For The Year Ended
31 December 2022**

Kingdom Of Bahrain
Consolidated Revenue/Expenditure Statement
For The Year Ended 31 December 2022

BD

Description	Notes	Budget 2022	Actual 2022	Actual 2021
Revenue				
Oil & Gas	4.3	1,531,333,000	2,421,278,544	1,783,447,145
Revenues & Fees	4.3	675,262,158	872,946,027	538,998,778
Gov. Goods & Services	4.3	81,267,512	71,741,335	61,605,349
Investments & Gov. Properties	4.3	130,372,061	137,422,757	187,552,118
Sale of Capital Assets	4.3	442,442	1,135,316	510,399
Fines, Penalties & Mis.	4.3	38,453,827	39,329,204	43,242,170
Total Revenue	4.3.2	2,457,131,000	3,543,853,183	2,615,355,959
Recurrent Expenditures				
Manpower	8.7.5	1,419,319,428	1,478,009,134	1,411,029,624
Services	8.7.5	228,531,677	243,021,221	222,210,094
Consumables	8.7.5	114,611,482	150,757,811	128,787,114
Assets	8.7.5	16,430,105	17,965,777	11,107,371
Maintenance	8.7.5	38,917,128	41,689,286	43,264,620
Transfers	8.7.5	377,017,330	444,871,275	503,378,356
Grants & Repayment of Loan Interests	8.7.5	1,078,807,029	1,119,886,096	1,048,160,987
Total Recurrent Expenditure	8.7.6.5.2	3,273,634,179	3,496,200,600	3,367,938,166
Projects	10.5.2	368,000,000	233,313,342	199,902,011
Total Expenditure	5	3,641,634,179	3,729,513,942	3,567,840,177
Surplus / (Deficit)		(1,184,503,179)	(185,660,759)	(952,484,218)

Carried Forward Budget				
			2022	2021
Recurrent Expenditure Budget	14.5		7,283,951	4,975,179
Projects Budget	14.5		100,000,000	68,000,000
Total Carried Forward Budget			107,283,951	72,975,179

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, 2022, in accordance with the allocated appropriations in the 2022 state's budget.

1. Main Accounting policies

1.1 Accounting Basis

Based on the circular No. (6) for the year 2022 issued by the Minister of Finance and National Economy on October 20, 2022, Final Account was prepared according to Modified cash basis of accounting.

1.2 Revenue

1.2.1 Oil and Gas Revenue

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

- **Bahrain Field:** Revenues from sales of crude oil from the Bahrain field are recorded based on the amounts received from the Oil and Gas Holding Company after deducting the related costs in accordance with the regulating agreements. The crude oil extracted from the said field is sold exclusively to the Bahrain Petroleum Company (Bapco).
- **Abu Sa'afa Field:** International sales of Abu Sa'afa Field's raw oil recorded at net, after deducting the 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. Funds excluded by law are not recorded as revenue, similarly, funds received as a trust, deposit, or collateral.

3.1 Manpower Costs

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

4.1 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	-	-	-	88,207	88,208	100	-	-	-	
Ministry of Sustainable Development	-	-	-	97,711	97,712	100	-	-	-	
Ministry of Legal Affairs	-	-	-	91,529	91,538	100	-	-	-	
H.H Prime Minister Court	7,228	-	-	16,211,269	20,170,000	80	6,100,000	6,100,000	100	
Ministry of Defence (See Note 12)	-	-	-	557,588,143	476,892,000	117	6,098,380	12,756,208	48	
Ministry of Interior	58,245,356	120,178,000	48	370,167,055	364,166,464	102	9,126,160	13,596,096	67	
National Security Agency	-	-	-	33,314,000	33,314,000	100	-	-	-	
Legislation & Legal Opinion Commission	-	-	-	2,264,754	2,529,195	90	-	-	-	
Ministry of Foreign Affairs	1,446,656	2,105,000	69	43,185,087	43,185,088	100	982,476	1,894,600	52	
Min. of Justice & Islamic Aff. & Awqaf	27,200,209	32,162,000	85	13,379,687	13,655,244	98	135,115	200,000	68	
Ministry Of Education	187,687	472,000	40	279,949,003	273,799,826	102	2,158,137	6,388,121	34	
Ministry of Health	28,756,170	32,212,000	89	251,853,456	230,330,715	109	6,303,724	9,422,200	67	
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Admin.	5,204,883	6,398,000	81	5,877,197	7,654,000	77	2,087,236	3,800,000	55	
Ministry of Youth & Sports Affairs	43,272	140,000	31	6,363,044	7,465,400	85	2,494,109	4,300,000	58	
Rashid Equestrian & Horse racing Club	-	-	-	4,297,410	4,297,411	100	1,806,941	2,268,801	80	
Ministry of Labor and Social Development	580	-	-	12,410,433	12,736,820	97	207,244	207,244	100	
Office of the Minister of Cabinet Affairs	-	-	-	648,154	669,000	97	-	-	-	
Ministry of Commerce & Industry & Tourism	36,560,164	34,606,000	106	9,141,534	9,141,550	100	2,240,786	2,500,000	90	
Ministry of Housing	7,774	35,000	-	4,034,312	4,255,000	95	78,387,284	109,000,000	72	
Offices of the H.H. Prime Minister's Deputies	-	-	-	1,855,260	1,959,581	95	-	-	-	
Office of the Minister of Electricity&Water Affairs	-	-	-	691,220	1,117,000	62	5,248,788	6,266,212	84	
The Supreme Council for Environment	1,450,056	1,319,000	110	5,155,844	5,157,045	100	634,118	642,600	99	
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note12)	-	-	-	26,509,865	25,464,339	104	-	-	-	
Min. of Works, Muni. Aff. & Urban Plan.-Works	5,909,654	5,661,000	104	44,945,293	44,945,294	100	34,547,179	57,200,000	60	
Ministry of Transportation and Communication	50,259,216	50,831,000	99	28,338,090	28,498,000	99	9,267,948	10,548,395	88	
National Guard	-	-	-	41,973,999	41,974,000	100	1,327,546	2,500,000	53	
Ministry of Oil	-	-	-	1,616,216	1,746,000	93	-	-	-	
Min. of State for Shura Council & Rep. Council Aff.	-	-	-	1,276,166	1,276,183	100	-	-	-	
National communication centre	-	-	-	1,674,937	1,702,274	98	16,632	52,932	31	
Ministry of Information Affairs	961,659	1,010,000	95	20,021,393	20,209,664	99	6,010,606	6,010,606	100	
Tender Board	1,007,755	751,000	134	1,315,419	1,408,410	93	715,860	757,025	95	
Transfers (See Note 9 & 10)	147,938,476	136,676,000	108	1,518,872,105	1,408,305,231	108	39,777,450	88,565,355	45	
Oil & Gas Revenue	2,423,901,144	1,531,333,000	158	-	-	-	-	-	-	

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Bahrain Authority for Culture and Antiquities	313,717	359,000	87	7,165,912	7,199,885	100	7,576,365	8,058,000	94
Supreme Council Of Health	-	-	-	1,633,674	1,634,075	100	988,974	1,800,000	55
Administrative Body of the Public Prosecution	265	-	-	3,639,990	3,639,990	100	177,200	300,000	59
Education and Training Quality Authority	810	6,000	-	3,580,336	3,922,900	91	-	-	-
Civil Service Bureau	-	-	-	6,579,045	6,579,059	100	48,703	118,000	41
General Secretariat of the Cabinet	-	-	-	1,312,738	1,334,233	98	-	-	-
Information and Egovernment Authority	3,002,923	3,734,000	80	11,664,579	11,955,307	98	1,921,732	2,785,666	69
General Secretariat of the High Council of Youth&Sport	165	-	-	7,510,901	7,510,901	100	-	-	-
Supreme Judicial Council	960	-	-	14,130,362	14,130,376	100	84,186	100,000	84
Survey and Land Registration Bureau	18,598,736	14,539,000	128	4,889,343	5,434,000	90	452,106	900,000	50
Bahrain Institute for Political Development	-	-	-	1,093,062	1,118,967	98	-	-	-
Ministry of Finance and National Economy	2,336	-	-	8,617,222	8,935,937	96	2,055,844	2,352,523	87
Customs Affairs	103,261,855	120,000,000	86	18,192,310	17,758,345	102	1,191,638	2,600,000	46
National Oncology Center (See Note 12 & 13)	-	-	-	37,162,231	33,000,000	113	-	-	-
Urban Planning & Development Authority	306,798	303,000	101	2,807,546	2,808,881	100	697,720	1,147,770	61
Supreme Council Of Islamic Affairs	-	-	-	2,141,115	3,244,000	66	169,767	400,000	42
King Hamad University Hospital (See Note 12 & 13)	-	-	-	38,527,500	34,544,000	112	-	-	-
National Health Regulatory Authority	2,576,397	2,301,000	112	2,762,103	2,941,000	94	-	-	-
National Bureau For Revenue	626,663,629	360,000,000	174	4,784,678	4,784,695	100	1,828,888	1,967,146	93
National Space Science Agency	36,653	-	-	492,727	550,000	90	152,000	200,000	76
The General Sports Authority	-	-	-	12,305,434	12,305,436	100	294,500	294,500	100
Total	3,543,853,183	2,457,131,000	144	3,496,200,600	3,273,634,179	107	233,313,342	368,000,000	63

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 2021
H.R.H. The Crown Prince and Prime Minister	-	-	-	-	7,228	-	7,228	-	-
Ministry of Interior	-	52,946,847	4,219,371	54,500	286,584	738,054	58,245,356	120,178,000	42,507,091
Ministry of Foreign Affairs	-	1,359,953	-	-	18,495	68,208	1,446,656	2,105,000	1,288,983
Min. of Justice & Islamic Aff. & Awqaf	-	10,729,246	23,252	-	400	16,447,311	27,200,209	32,162,000	30,085,074
Ministry of Education	-	7,670	52,619	-	46,892	80,506	187,687	472,000	563,439
Ministry of Health	-	35,951	28,456,509	110,588	24,516	128,606	28,756,170	32,212,000	27,025,202
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Admin	-	3,460,083	1,102,642	250,549	391,508	101	5,204,883	6,398,000	3,527,835
Ministry of Youth & Sports Affairs	-	-	40,331	-	2,941	-	43,272	140,000	14,626
Ministry of Labor and Social Development	-	30	-	550	-	-	580	-	29,703
Ministry of Commerce & Industry & Tourism	-	20,213,023	652,785	15,071,860	230,456	392,040	36,560,164	34,606,000	35,388,862
Ministry of Housing	-	7,774	-	-	-	-	7,774	35,000	150
The Supreme Council for Environment	-	1,259,596	83,705	68,798	850	37,107	1,450,056	1,319,000	1,446,795
Min. of works & Muni. Aff. & Urban Planning-Works	-	1,538,961	116,126	4,152,230	19,358	82,979	5,909,654	5,661,000	8,666,322
Ministry of Transportation and Communication	-	4,693,418	31,837,546	12,447,391	16,178	1,264,683	50,259,216	50,831,000	41,894,795
Ministry Of Information Affairs	-	638,163	239,782	78,568	-	5,146	961,659	1,010,000	1,000,563
Tender Board	-	516,155	491,600	-	-	-	1,007,755	751,000	1,061,833
Transfers	-	28,304,518	1,707,241	105,117,726	80,989	12,728,002	147,938,476	136,676,000	198,523,679
Oil & Gas Revenue	2,421,278,544	-	-	-	-	2,622,600	2,423,901,144	1,531,333,000	1,785,533,945
Bahrain Authority for Culture and Antiquities	-	168,869	4,773	69,000	-	71,075	313,717	359,000	106,197
Administrative Body of the Public Prosecution	-	-	-	-	265	-	265	-	252
Education and Training Quality Authority	-	-	500	-	310	-	810	6,000	-
Civil Service Bureau	-	-	-	-	-	-	-	-	578
Information and Egovernment Authority	-	2,811,312	190,167	-	1,444	-	3,002,923	3,734,000	3,121,538
General Secretariat of High Council of Youth & Sport	-	165	-	-	-	-	165	-	45
Supreme Judicial Council	-	-	960	-	-	-	960	-	643
Survey and Land Registration Bureau	-	18,495,736	103,000	-	-	-	18,598,736	14,539,000	18,185,362
Ministry of Finance and National Economy	-	-	-	120	2,216	-	2,336	-	1,942
Customs Affairs	-	97,763,566	2,393,331	877	4,336	3,099,745	103,261,855	120,000,000	95,459,168
Urban Planning & Development Authority	-	306,448	-	-	350	-	306,798	303,000	251,110
National Health Regulatory Authority	-	2,411,103	-	-	-	165,294	2,576,397	2,301,000	2,403,638
National Bureau For Revenue	-	625,277,440	400	-	-	1,385,789	626,663,629	360,000,000	317,264,357
National Space Science Agency	-	-	24,695	-	-	11,958	36,653	-	2,232
Total	2,421,278,544	872,946,027	71,741,335	137,422,757	1,135,316	39,329,204	3,543,853,183	2,457,131,000	2,615,355,959

4- Revenue By Chapter, Section, And Item

Code				Description	2022			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	Actual 2021
4	1	1	40011	Oil Sales - Bahrain Field	128,648,500	166,624,658	37,976,158	210,069,589
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	936,456,992	1,959,671,140	1,023,214,148	1,331,082,298
4	1	1	40014	Future Generations Reserve- Abu-Sa'afa Field	(20,586,000)	(20,501,772)	84,228	(20,501,919)
4	1	2	40054	Gas Sales - Other Companies	479,976,712	305,873,604	(174,103,108)	253,046,756
4	1	3	42011	Gas Income Tax	532,296	4,103,586	3,571,290	4,832,118
4	1	3	42013	Petrol Tax	6,304,500	5,507,328	(797,172)	4,918,303
4	2	2	42501	Customs Duty on Essential Trade	57,930,483	50,497,303	(7,433,180)	46,289,577
4	2	2	42503	Customs Duty on Vehicles	15,318,664	11,922,038	(3,396,626)	10,862,414
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Tobacco	19,364,770	17,767,279	(1,597,491)	16,353,777
4	2	2	42506	Customs Duty on Yachts	154,500	59,539	(94,961)	57,521
4	2	2	42507	Protection of Domestic Industries	824,000	411,139	(412,861)	839,817
4	2	2	42509	Customs Duty on Boiler Machines	9,154,450	8,276,204	(878,246)	8,714,398
4	2	2	42511	Customs Duty on Electrical Machinery and Equipment	6,681,415	4,296,145	(2,385,270)	4,169,788
4	2	2	42512	Customs Duty on Iron and Steel	309,000	1,684,212	1,375,212	1,685,368
4	2	2	42513	Customs Duty on Reinforced Steel and Iron coils	20,600	58,588	37,988	12,475
4	2	3	43011	General Trade Activities Registration Fees	5,344,554	3,917,722	(1,426,832)	5,058,733
4	2	3	43031	Financial Service Activities Registration Fees	-	1,700	1,700	-
4	2	3	43041	Miscellaneous Service Activities Registration Fees	244,000	236,454	(7,546)	243,068
4	2	3	43042	Air Transport Activities	120,000	101,700	(18,300)	150,175
4	2	3	43043	Air Licensing Activities	150,000	1,298,650	1,148,650	800,719
4	2	3	43044	Land Transport Licenses	1,300,000	1,245,126	(54,874)	1,024,233
4	2	3	43045	Post Regulatory Licenses	390,000	590,142	200,142	757,049
4	2	3	43046	Fees for Issuing or Renewing Vehicle Inspection License	50,343	823,190	772,847	499,505
4	2	3	43052	Lease Contract Fees	170,000	440,445	270,445	400,380
4	2	3	43053	Health and Medical Veterinary Institutional Registration Fees	1,000	1,920	920	2,130
4	2	3	43054	Contractor Pre-Qualification Fees	190,000	150,663	(39,337)	129,175
4	2	3	43071	Organizing Engineering Professional Practice Fees	100,000	-	(100,000)	100,000
4	2	3	43081	Sand Mining License Fees	500,000	200,000	(300,000)	400,000
4	2	3	43082	Application and licensing fees for pearl diving an	40,000	22,425	(17,575)	25,275
4	2	3	43091	Real estate development licensing Fees	490,000	180,000	(310,000)	200,000
4	2	3	43092	Broker Licensing Fees	57,000	37,200	(19,800)	49,400
4	2	3	43094	Licensing of Developers Fees	1,000	1,540	540	1,520
4	2	3	43096	Off Plan Sale Unit Registration	51,000	62,000	11,000	175,900
4	2	3	43097	Annotation of The Off-Plan Sale Project in the Land	5,000	2,000	(3,000)	2,500
4	2	3	43098	Issuing Security Permission Fees	85,000	194,012	109,012	196,420
4	2	3	44041	Pharmaceutical Products Licenses & Fees	415,000	425,243	10,243	556,993
4	2	3	44042	Health Facilities Licenses & Fees	520,000	548,831	28,831	459,750
4	2	3	44043	Health Professions Licenses & Fees	1,302,000	1,355,619	53,619	1,191,743
4	2	3	44044	Agricultural & pesticides licenses & permits fees	20,000	21,720	1,720	27,410
4	2	3	44045	Soil Conditioner, Pesticides, & Agricultural Products	2,000	-	(2,000)	-
4	2	3	44046	Radio frequency services licensing fees	1,300,000	-	(1,300,000)	97,863
4	2	3	44047	License for VAT representatives & VAT agents	3,000	3,000	-	12,900
4	2	3	44048	Medical Devices Licenses & Fees	-	148,464	148,464	79,205
4	2	3	44061	Environmental Evaluation License Fees	35,000	139,161	104,161	226,449
4	2	3	44062	Environmental License Fees for Business Activities	10,100	-	(10,100)	3,167
4	2	3	44063	Chemicals & Radiant Materials License Fees	45,000	510,720	465,720	236,081
4	2	3	44064	Hazardous Waste License Fees	815,000	185,675	(629,325)	682,349
4	2	4	44011	Passport Fees	5,285,426	1,598,725	(3,686,701)	1,160,186
4	2	4	44012	Residence Permit Fees	7,629,171	3,454,076	(4,175,095)	2,180,043
4	2	4	44013	Visa & NOC Fees	16,598,785	20,660,291	4,061,506	9,821,798
4	2	4	44015	Identity Card Fees	2,300,000	2,626,293	326,293	2,682,279
4	2	4	44016	CONSUITANCY SERVICES FEES	249,000	405,205	156,205	369,335
4	2	4	44017	Fingerprint Authentication Fees	36,000	119,705	83,705	109,657
4	2	4	44018	Submission of VAT objection	400	400	-	500

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2022

Code				Description	2022			Actual 2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44019	Private Enforcement License Fees	-	9,000	9,000	-
4	2	4	44021	Labour Market Regulatory Authority Fee	25,868,000	27,986,925	2,118,925	24,576,104
4	2	4	44022	Fast Track Services for Completion of Audit and I	1,030	40	(990)	100
4	2	4	44023	Commodity Classification Fees	6,180	6,816	636	3,945
4	2	4	44024	Commodity Inspection Fees	721	40	(681)	520
4	2	4	44025	Customs Insurance Fees	41,200	11,119	(30,081)	10,408
4	2	4	44026	Fees on Custom Vehicle Cards	15,450	8,311	(7,139)	9,344
4	2	4	44033	Collection Fees For BCCI	222,000	286,812	64,812	166,703
4	2	4	44051	Ownership Registration Fees	120,000	129,437	9,437	146,094
4	2	4	44052	Ownership Transfer Fees	14,087,400	18,366,299	4,278,899	17,915,969
4	2	4	44071	Car Registration Fees	59,434,943	17,390,757	(42,044,186)	17,359,596
4	2	4	44072	Driving License Fees	7,737,793	4,690,650	(3,047,143)	4,397,799
4	2	4	44073	Sale of Special and Semi-Special Vehicle License Plate	11,282,347	2,592,061	(8,690,286)	1,036,724
4	2	4	44091	Legal Fees	9,107,000	8,704,651	(402,349)	9,065,819
4	2	4	44092	Documentation Fees	1,300,000	1,353,351	53,351	1,242,805
4	2	4	44093	Certification of Official Documents Fees	4,107,266	3,649,624	(457,642)	3,212,938
4	2	4	44131	Gold Assaying Fees	1,236,000	1,821,529	585,529	1,615,178
4	2	4	44151	Design & Measurement Fees	10,000	33,850	23,850	22,580
4	2	4	44152	Design & Trademark Fees	8,600,000	10,650,534	2,050,534	9,510,480
4	2	4	44153	Trademarks & Commercial Reg. Amend. Fees	5,300,000	3,242,241	(2,057,759)	4,237,017
4	2	4	44171	Departure Fees	1,640,000	1,282,514	(357,486)	836,478
4	2	4	44172	Entrance Permit Fees	516,500	673,189	156,689	264,164
4	2	4	44173	Handling Fees on King Fahad Causeway	515,000	468,197	(46,803)	438,077
4	2	4	44181	Partial Land Subdivision Fees	50,000	61,750	11,750	45,030
4	2	4	44182	Main Land Subdivision Fees	200,000	172,100	(27,900)	205,700
4	2	4	44183	Fees of Sand Extraction & Sale	4,500,000	3,159,027	(1,340,973)	1,517,489
4	2	4	44184	Capital Contribution for Infrastructure Fees	2,498,000	1,017,249	(1,480,751)	4,036,297
4	2	4	44185	Land Major Subdivision Application Fees	-	22,310	-	-
4	2	4	44186	Land Minor Subdivision Application Fees	-	6,940	6,940	130
4	2	4	44187	Land Rezoning Service Fees	-	37,908	-	-
4	2	4	44188	Land Rezoning Application Fees	-	5,440	5,440	250
4	2	4	44191	Tender Fees	591,089	534,189	(56,900)	623,841
4	2	4	44211	Wireless Equipment Fees	499,201	486,691	(12,510)	307,073
4	2	4	44212	Vedio Sales Distribution Rights	50,000	73,861	23,861	33,900
4	2	4	44904	Ship Arrival and Departure Permit Fees	469,517	188,915	(280,602)	21,895
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	300,100	297,825	(2,275)	272,845
4	2	4	44908	Application Fees	646,560	1,471,372	824,812	269,406
4	2	4	44909	Connecting to the electronic system of CR	-	96,000	96,000	-
4	2	5	42101	Excise Revenue on Imported Energy Drinks	2,077,199	2,279,709	202,510	2,061,470
4	2	5	42102	Excise Revenue on Imported Carbonated Drinks	1,597,334	1,793,132	195,798	1,568,344
4	2	5	42103	Excise Revenue on Imported Electronic Vaporizers	3,299,117	5,618,490	2,319,373	3,232,552
4	2	5	42111	Excise Revenue on Imported Tobacco	42,621,097	57,285,071	14,663,974	52,288,427
4	2	5	42202	Excise Revenue on Locally Produced Carbonated Drinks	10,405,253	11,101,746	696,493	10,338,983
4	2	6	42601	Value Added Revenue on Imported Goods	245,896,200	465,051,913	219,155,713	213,538,503
4	2	6	42602	VAR on Government Services	500,000	583,534	83,534	180,252
4	2	6	42603	Forfeited Value Added Revenue	2,300,000	2,378,757	78,757	823,973
4	2	6	42604	Value added revenue for filing returns from payers	50,000,000	79,181,687	29,181,687	32,464,551
4	3	1	41011	Hospital Private Room Charges	500,000	301,407	(198,593)	249,225
4	3	1	41012	Primary Health Care Charges	26,476,000	23,047,147	(3,428,853)	21,232,844
4	3	1	41013	Public Health Services	2,950,000	3,059,910	109,910	3,034,677
4	3	1	41014	Special Medical Services Charges	55,500	40,983	(14,517)	35,155
4	3	1	41017	Out-Patient Charges	450,000	431,881	(18,119)	240,774
4	3	1	41018	Medical Commission Fees	93,000	75,083	(17,917)	53,504
4	3	1	41019	Occupational Injury Treatment Fees	270,000	-	(270,000)	270,000
4	3	1	41020	Pre-employment Medical Examination Fees	220,000	157,316	(62,684)	137,667
4	3	1	41023	X-Ray Fees	60,000	60,102	102	51,096

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Code				Description	2022			Actual 2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	1	41024	Lab. Fees	250,000	370,116	120,116	296,284
4	3	1	41025	Operations Fees	155,000	96,390	(58,610)	51,876
4	3	1	41026	Maternity Services	240,000	328,193	88,193	277,071
4	3	1	41027	Public University Tution Fees for Non-Bahrainis	75,000	-	(75,000)	-
4	3	1	41028	Courses & Seminar Fees	46,000	10,979	(35,021)	-
4	3	1	41029	Public University Fees for Bahrainis	568,000	30,563	(537,437)	-
4	3	1	41031	Parcel & Postal Fees	550,000	661,386	111,386	816,384
4	3	1	41032	Post Box Rental	440,000	310,208	(129,792)	295,306
4	3	1	41033	Transit Post Fees	300,000	467,181	167,181	829,859
4	3	1	41034	Stamp Sales	250,000	243,805	(6,195)	247,549
4	3	1	41035	Franking Machine Sales	650,000	408,244	(241,756)	471,526
4	3	1	41051	Container Handling & Storage Charges	7,216,480	7,855,618	639,138	7,154,418
4	3	1	41052	Harbor Services Charges	730,000	607,298	(122,702)	931,690
4	3	1	41053	Port Operation Charges	1,300,000	1,352,002	52,002	1,352,932
4	3	1	41055	Customs Stamp - Containers	103,000	72,184	(30,816)	66,926
4	3	1	41056	Screen Inspection Fees	2,205,661	2,249,704	44,043	2,174,630
4	3	1	41057	National Leadership Development Program	-	71,400	71,400	-
4	3	1	41061	Public University Application Fees	-	330	330	-
4	3	1	41063	Public University Student Appeal Fees	-	150	150	-
4	3	1	41071	Aeroplane Landing Fees	550,000	621,463	71,463	913,151
4	3	1	41073	Overflying Fees	21,966,000	18,976,812	(2,989,188)	11,856,285
4	3	1	41075	Signed & stamped VAT certificate issuance fees	400	400	-	300
4	3	1	41084	Physiotherapy Services	-	-	-	14
4	3	1	41085	Ambulance Services	7,500	153,404	145,904	199,852
4	3	1	41091	Telephone Usage Charges	-	14,569	14,569	-
4	3	1	41111	Vehicle Parking Fees	287,239	411,964	124,725	342,540
4	3	1	41112	Driving Instruction Fees	4,476,578	1,401,756	(3,074,822)	1,139,313
4	3	1	41151	Advertisement Sales	160,000	190,996	30,996	471,761
4	3	1	41152	Tender Advertisement fees	210,000	491,600	281,600	461,941
4	3	1	41161	Veterinary & Quarrying Services	120,000	159,646	39,646	130,837
4	3	1	41162	Spraying of pesticides, & Treatment of means of transport fe	-	-	-	9
4	3	1	41163	Consignments & Agricultural Inspection & Analysis	460,000	353,215	(106,785)	351,040
4	3	1	41171	Security Guard Income	3,220,782	1,280,055	(1,940,727)	1,212,220
4	3	1	41212	Subscriptions to Training Programmes	908,546	983,987	75,441	503,522
4	3	1	41215	Approval of students' files in private institutions	-	4,400	4,400	-
4	3	1	41216	Researcher's services	-	60	60	-
4	3	1	41217	Fees for technical and academic members	-	540	540	-
4	3	1	41232	Land Survey Charges	60,000	60,126	126	68,912
4	3	1	41234	Fees on underground water usage	170,000	242,550	72,550	257,016
4	3	1	41901	Issue of Certificate Charges	1,340,040	1,069,275	(270,765)	1,110,065
4	3	1	41902	Examination Charges	60,000	29,625	(30,375)	37,622
4	3	1	41905	News and Media Services	60,000	46,932	(13,068)	23,212
4	3	1	41907	E-Services Fees	35,000	38,235	3,235	88,705
4	3	1	41908	Bahrain Polytechnic Revenues	-	1,379,045	1,379,045	867,836
4	3	1	41909	Organizing Conferences, Exhibitions and (Events) F	138,800	40,331	(98,469)	-
4	3	1	41911	E-Meeting System Revenues	-	69,113	69,113	5,528
4	3	1	41912	Issuing Security Reports Fees	7,000	11,025	4,025	5,427
4	3	2	40111	Agricultural Product Sales	10,120	2,813	(7,307)	7,757
4	3	2	40112	Animal Product Sale	65,000	94,837	29,837	49,203
4	3	2	40131	Printing Press Sales	10,000	1,410	(8,590)	-
4	3	2	40132	Publication Fees	118,920	78,542	(40,378)	67,085
4	3	2	40133	Book Sales	46,596	65,289	18,693	61,251
4	3	2	40134	Magazines & Newspaper Sales	-	50	50	-
4	3	2	40135	Official Forms and Documents Sales	581,150	651,835	70,685	556,217
4	3	2	40137	Sale of Paper and other Materials designated for R	200	937	737	-
4	3	2	40151	Philatelic Office Sales	4,000	6,346	2,346	4,189
4	3	2	40915	Other Product Sales	30,000	29,208	(792)	25,982
4	3	2	41086	Sale of Medicines	10,000	469,364	459,364	515,164
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	56,400,000	56,400,000	-	112,800,000

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Code				Description	2022			Actual 2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	4	1	45015	Government returns from Telecommunication Regulator	9,500,000	13,984,605	4,484,605	11,091,353
4	4	1	45016	Government Return from Eskan Bank	10,000,000	10,000,000	-	10,000,000
4	4	1	45017	Government Returns from Mumtalakat Holding Company	20,000,000	20,000,000	-	20,000,000
4	4	1	45501	Interest of Deposits & Bank Accounts	399,097	162,800	(236,297)	41,437
4	4	2	46011	Land Rent	1,649,805	1,761,317	111,512	1,971,642
4	4	2	46021	Industrial Estates Rent	13,696,000	15,905,852	2,209,852	14,489,539
4	4	2	46031	Houses & Building Rents	2,479,439	1,755,974	(723,465)	226,806
4	4	2	46041	Commercial Stores Rents	155,200	123,800	(31,400)	99,832
4	4	2	46051	Galleries & Theaters Rents	47,000	49,500	2,500	10,300
4	4	2	46061	Vehicle Rents	5,300	6,150	850	1,335
4	4	2	46071	Equipment Rents	30,220	39,476	9,256	78,986
4	4	2	46081	Exhibition Rents	110,000	-	(110,000)	-
4	4	3	45103	Government Concessions	13,400,000	14,733,283	1,333,283	14,240,888
4	6	1	48011	Income on Sale of Equipment Capital Assets	18,000	755	(17,245)	706
4	6	1	48012	Income on Sale of Materials Capital Assets	70,000	67,508	(2,492)	119,925
4	6	1	48013	Income on Sale of Apparatus Capital Assets	-	2,001	2,001	1,250
4	6	1	48014	Income on Sale of Vehicles Capital Assets	18,162	54,884	36,722	5,926
4	6	1	48015	Income on Sale of Furniture Capital Assets	7,500	2,769	(4,731)	2,655
4	6	2	48101	Income on Sale of Land	-	49,960	49,960	-
4	6	2	48102	Income on Sale of Building	-	230,200	230,200	-
4	6	3	48501	Income on Auction Sales of Capital Assets	328,780	727,239	398,459	379,937
4	7	1	49011	Fines	877,419	1,596,634	719,215	2,545,499
4	7	1	49021	Penalties (Delay in Works Execution)	460,300	2,787,376	2,327,076	2,396,006
4	7	1	49022	VAT Administrative Penalties	1,200,000	1,287,947	87,947	753,601
4	7	1	49031	Compensations	45,000	107,770	62,770	73,748
4	7	1	49051	Vehicle Towing Fees	61,292	60,565	(727)	49,418
4	7	1	49052	Traffic Accident & Report Fees	1,570,270	117,308	(1,452,962)	327,994
4	7	1	49053	Traffic Fines & Contraventions	14,450,000	11,630,344	(2,819,656)	12,432,125
4	7	1	49061	Forfeited Trust Monies	3,926,650	2,537,518	(1,389,132)	1,309,796
4	7	1	49071	Excise Tax Fees & Penalties	100,000	97,842	(2,158)	-
4	7	1	49081	Criminal Fines Fees	5,500,000	4,036,721	(1,463,279)	4,452,776
4	7	1	49082	Prosecution Guarantee Fees	1,301,100	749,078	(552,022)	2,314,985
4	7	2	31012	Adjustments to Prior Years Results	-	-	-	52
4	7	2	49901	Recovery of Fixed Expenses	-	267	267	-
4	7	2	49902	Labour and Employees Cost	417,500	107,381	(310,119)	93,850
4	7	2	49903	Variance of Currencies	300,000	10,059	(289,941)	42,647
4	7	2	49905	Commitment Compensation	118,610	-	(118,610)	-
4	7	2	49906	Other Institutions Revenues	1,370,500	1,021,626	(348,874)	1,629,160
4	7	2	49913	Revenue-Unidentified Customer	-	338,717	338,717	144,301
4	7	2	49914	Revenue-Unapplied Invoice	-	627,109	627,109	30,492
4	7	2	49919	Prior years tax refund to embassies	160,000	56,272	(103,728)	-
4	7	2	49999	Unclassified Revenue	3,593,284	4,252,934	659,650	4,149,723
4	7	3	49908	Budget Surplus	3,001,902	7,905,736	4,903,834	10,495,997
Total					2,457,131,000	3,543,853,183	1,086,722,183	2,615,355,959

5- Projects & Recurrent Expenditures Budget

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Description	Initial Budget	Amendments	Carried Forward Budget from Prior Years	Available Budget	Actual Expenditure	Surplus (Exceeding)
Recurrent Expenditure						
Manpower	1,396,440,280	22,879,148	-	1,419,319,428	1,478,009,134	(58,689,706)
Services	167,343,979	60,920,893	266,805	228,531,677	243,021,221	(14,489,544)
Consumables	51,172,998	63,243,340	195,144	114,611,482	150,757,811	(36,146,329)
Assets	12,764,881	3,330,050	335,174	16,430,105	17,965,777	(1,535,672)
Maintenance	34,959,895	3,953,183	4,050	38,917,128	41,689,286	(2,772,158)
Transfers	531,313,827	(158,470,503)	4,174,006	377,017,330	444,871,275	(67,853,945)
Grants & Repayment of Loan Interest	1,074,663,140	4,143,889	-	1,078,807,029	1,119,886,096	(41,079,067)
Total Recurrent Expenditure	3,268,659,000	-	4,975,179	3,273,634,179	3,496,200,600	(222,566,421)
Projects	300,000,000	-	68,000,000	368,000,000	233,313,342	134,686,658
Total Expenditure	3,568,659,000	-	72,975,179	3,641,634,179	3,729,513,942	(87,879,763)

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	963,696,000	23,382,413	4,407,537	991,485,950
Ministry of Legal Affairs	-	91,538	-	91,538
H.H Prime Minister Court	16,962,000	3,208,000	-	20,170,000
First Deputy Prime Minister	3,208,000	(3,208,000)	-	-
Deputy Prime Minister	2,644,000	(684,419)	-	1,959,581
Advisor to the Prime Minister	532,000	(532,000)	-	-
Ministry of Cabinet Affairs	669,000	-	-	669,000
General Secretariat Cabinet Affairs	1,060,000	274,233	-	1,334,233
Legislation & Legal Opinion Commission	2,162,000	238,045	129,150	2,529,195
Ministry of Shura Council & Representatives Council Affairs	1,271,000	5,183	-	1,276,183
Shura Council	8,946,000	-	-	8,946,000
Representatives Council	10,235,000	-	-	10,235,000
Council Representative's Election Executive Committee	1,200,000	870,000	-	2,070,000
National Audit Court	5,078,000	-	-	5,078,000
Ministry of Finance and National Economy	8,929,000	-	6,937	8,935,937
Ministry of Foreign Affairs	34,157,000	9,028,088	-	43,185,088
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	5,972,000	524,292	82,767	6,579,059
Information & Egovernment Authority	12,519,000	(563,693)	-	11,955,307
Survey & Land Registration Bureau	5,434,000	-	-	5,434,000
Tender Board	1,220,000	178,700	9,710	1,408,410
National Bureau For Revenue	4,745,000	39,695	-	4,784,695
Sustainable Energy Authority	879,000	(879,000)	-	-
The King Hamad Center For Peaceful Coexistence	931,000	134,500	-	1,065,500
National Institution for Human Rights	780,000	-	-	780,000
Bahrain Institute for Public Administration	1,771,000	486,478	-	2,257,478
Bahrain Institute for Political Development	1,114,000	-	4,967	1,118,967
High Council for Islamic Affairs	3,244,000	-	-	3,244,000
Sunni Awqaf	2,809,000	-	-	2,809,000
Ja'afari Awqaf	2,809,000	-	-	2,809,000
Bait Al-Qur'an	75,000	-	-	75,000
Government Debt Interest	757,000,000	-	-	757,000,000
Risk Financing	350,000	-	-	350,000
Government Grants	700,000	-	-	700,000
Miscellaneous Commitments	17,000,000	42,794,539	-	59,794,539
Other Estimations for Line Ministries & Government Agencies	31,154,000	(28,623,776)	4,000,000	6,530,224
Account of Carrying Forward Budget	-	-	174,006	174,006
International Bank For Reconstruction and Development	-	10	-	10
Contribution of the Kingdom of Bahrain to the Asian Investment Bank in Infrastructure	1,557,000	-	-	1,557,000
Defence Sector	523,360,000	1,940,000	-	525,300,000
Ministry of Defence (see note no.12)	474,952,000	1,940,000	-	476,892,000
General Commission for the Higher Defence Council	6,434,000	-	-	6,434,000
National Guard	41,974,000	-	-	41,974,000
Public Order and Safety Sector	439,747,000	13,183,290	39,129	452,969,419
Ministry of Interior	354,023,000	10,143,464	-	364,166,464
Governorates	4,156,000	-	-	4,156,000
National Security Agency	33,314,000	-	-	33,314,000
Customs Affairs	16,067,000	1,691,345	-	17,758,345

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Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Supreme Judicial Council	13,188,000	942,376	-	14,130,376
Ministry of Justice & Islamic Affairs & Awqaf	13,484,000	132,115	39,129	13,655,244
Administrative Organization for Public Prosecution	3,366,000	273,990	-	3,639,990
Constitutional Court	2,149,000	-	-	2,149,000
Economic Affairs and Infrastructure Sector	114,357,000	8,226,588	123,260.00	122,706,848
Economic Development Board	5,680,000	87,000	-	5,767,000
Ministry of Industry, Commerce & Tourism	8,452,000	689,550	-	9,141,550
Ministry of Labour & Social Development	12,714,000	-	22,820	12,736,820
Ministry of Tourism	-	88,208	-	88,208
Ministry of Sustainable Development	-	97,712	-	97,712
Labour Market Regulatory Authority	8,439,000	1,251,682	-	9,690,682
Ministry of Oil	191,000	1,555,000	-	1,746,000
National Oil & Gas Authority	1,555,000	(1,555,000)	-	-
Office of the Minister of Electricity & Water Affairs	238,000	879,000	-	1,117,000
Ministry of Works, Municipalities Affairs & Urban Planning (Works Affairs)	40,021,000	4,823,854	100,440	44,945,294
Ministry of Transportation & Telecommunications	28,498,000	-	-	28,498,000
Bahrain International Air Show	3,121,000	-	-	3,121,000
Bahrain Internet Exchange	1,302,000	309,582	-	1,611,582
Bahrain Centre for Strategic, International and Energy Studies	1,278,000	-	-	1,278,000
Future Generation Reserve Council	2,318,000	-	-	2,318,000
National Authority for Space Sciences	550,000	-	-	550,000
Environmental Protection Sector	5,212,000	445,045.00	-	5,657,045
Supreme Council for the Environment	4,712,000	445,045	-	5,157,045
National Initiative for Agr. Dev.	500,000	-	-	500,000
Housing and Community Amenities Sector	14,285,000	1,825,482	-	16,110,482
Ministry of Housing	4,255,000	-	-	4,255,000
Ministry of Works, Municipalities Affairs & Urban Planning (Gnrl Admin.)	6,790,000	864,000	-	7,654,000
Urban Planning & Development Authority	2,332,000	476,881	-	2,808,881
Real Estate Regulatory Authority	296,000	484,601	-	780,601
Municipality Councils	612,000	-	-	612,000
Health Sector	297,895,000	30,219,129	-	328,114,129
Supreme Council for Health	1,247,000	387,075	-	1,634,075
Ministry of Health	216,884,000	13,446,715	-	230,330,715
National Health Regulatory Authority	2,461,000	480,000	-	2,941,000
King Hamad University Hospital (See Note 12&13)	34,544,000	-	-	34,544,000
Mohammed bin Khalifa Al Khalifa Cardiac Center (See Note 12)	18,694,000	6,770,339	-	25,464,339
National Oncology Center (See Note 12&13)	23,865,000	9,135,000	-	33,000,000
Account of expenses for treating accidents and emergency cases for citizens abroad	200,000	-	-	200,000
Youth, Culture and Media Sector	54,823,000	7,843,618	266,353.00	62,932,971
Ministry of Youth & Sport Affairs	9,983,000	(2,583,254)	65,654	7,465,400
General Secretariat for Youth & Sports High Council	12,351,000	(4,840,099)	-	7,510,901
Rashed Club for Equestrian & Horse Racing	1,904,000	2,393,411	-	4,297,411
Bahrain Authority for Culture & Antiquities	7,126,000	68,330	5,555	7,199,885
Isa Cultural Centre	1,221,000	-	-	1,221,000
Isa Award for Service to Humanity	830,000	-	-	830,000
National communication centre	1,565,000	137,274	-	1,702,274
Ministry of Information Affairs	19,652,000	362,520	195,144	20,209,664
General Sport Authority	-	12,305,436	-	12,305,436
The High Authority of Media & Communication	191,000	-	-	191,000
Education Sector	324,526,000	8,138,435	138,900	332,803,335
Ministry of Education	266,966,000	6,833,826	-	273,799,826
Education & Training Quality Authority	3,784,000	-	138,900	3,922,900
Higher Education Council	-	1,158,337	-	1,158,337
Abdulla Bin Khalid College For Islamic Studies	-	146,272	-	146,272

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Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
University of Bahrain	38,882,000	-	-	38,882,000
Bahrain Teachers College	6,400,000	-	-	6,400,000
Bahrain Polytechnic	8,494,000	-	-	8,494,000
Social Protection Sector	435,554,000	-	-	435,554,000
National Social Fund	19,100,000	-	-	19,100,000
Social Security Fund	21,500,000	-	-	21,500,000
Obligations and Subsidies for Retirement Systems	19,000,000	-	-	19,000,000
Improve the Standard of Living for Retirees Allowance	132,000,000	-	-	132,000,000
Government Share in Pension Schemes	800,000	-	-	800,000
Reduce Cost of Living for Families	128,000,000	-	-	128,000,000
Alimony Fund	250,000	-	-	250,000
Food Subsidies	35,904,000	-	-	35,904,000
The Government's Share in Unemployment Insurance	18,000,000	-	-	18,000,000
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%)	95,204,000	(95,204,000)	-	-
Total	3,268,659,000	-	4,975,179	3,273,634,179

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 2021
Ministry of Tourism	65,125	23,082	-	-	-	-	-	88,207	88,208	-
Ministry of Sustainable Development	62,596	34,438	560	117	-	-	-	97,711	97,712	-
Ministry of Legal Affairs	82,270	3,551	1,035	4,673	-	-	-	91,529	91,538	-
H.H. Prime Minister Court	3,650,291	2,014,446	73,057	380,986	23,429	10,000,000	69,060	16,211,269	20,170,000	18,463,221
Ministry of Defence (See Note 12)	453,748,811	26,332,397	43,910,362	6,936,723	24,512,098	-	2,147,752	557,588,143	476,892,000	496,366,925
Ministry of Interior	331,901,628	23,580,372	6,389,640	2,117,344	6,178,071	-	-	370,167,055	364,166,464	362,232,116
National Security Agency	-	-	-	-	-	33,314,000	-	33,314,000	33,314,000	33,314,000
Legislation & Legal Opinion Commission	2,009,883	241,202	2,829	1,897	8,943	-	-	2,264,754	2,529,195	2,119,887
Ministry of Foreign Affairs	24,644,126	15,499,312	551,794	1,810,532	651,629	-	27,694	43,185,087	43,185,088	36,422,604
Min. of Justice & Islam. Aff. & Awqaf	9,654,947	3,244,023	54,430	97,776	168,032	94,479	66,000	13,379,687	13,655,244	13,056,404
Ministry Of Education	242,839,841	29,965,205	1,504,633	397,111	1,193,045	4,049,168	-	279,949,003	273,799,826	267,248,958
Ministry of Health	148,321,857	36,841,141	63,905,877	176,676	2,607,905	-	-	251,853,456	230,330,715	244,165,782
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Adm.	4,130,120	1,538,441	73,175	124,151	11,310	-	-	5,877,197	7,654,000	5,540,244
Ministry of Youth & Sports Affairs	2,751,344	2,390,985	120,888	75,636	866,855	157,336	-	6,363,044	7,465,400	7,083,962
Rashid Equestrian & Horseracing Club	1,130,687	2,716,730	127,405	37,445	285,143	-	-	4,297,410	4,297,411	3,225,819
Ministry of Labor and Social Dev.	10,262,710	1,771,529	16,682	27,956	71,556	-	260,000	12,410,433	12,736,820	11,799,656
Office of the Minister of Cabinet Affairs	525,680	106,357	14,687	1,430	-	-	-	648,154	669,000	616,357
Ministry of Commerce & Industry & Tourism	7,069,793	2,006,934	12,961	31,613	20,233	-	-	9,141,534	9,141,550	8,740,076
Ministry of Housing	3,360,310	569,159	11,485	38,860	54,498	-	-	4,034,312	4,255,000	4,021,439
Offices of the Prime Minister's Deputies	1,719,706	98,964	31,524	2,548	2,518	-	-	1,855,260	1,959,581	2,917,682
Office of the Minister of Electricity&Water Affairs	448,977	225,369	6,298	5,536	5,040	-	-	691,220	1,117,000	672,944
The Supreme Council for Environment	3,834,006	898,404	179,130	19,829	224,475	-	-	5,155,844	5,157,045	4,666,763
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note12)	15,760,218	404,351	6,794,936	3,175,734	301,572	-	73,054	26,509,865	25,464,339	21,847,634
Min. of Works and Mun. Aff. and Urban Plan.-Works	19,006,036	25,521,920	281,344	42,875	93,118	-	-	44,945,293	44,945,294	42,674,007
Electricity & Water Authority (See Note 11)	-	-	-	-	-	-	-	-	-	48,000,000
Ministry of Transportation & Communication	12,840,980	14,513,883	92,263	43,266	847,698	-	-	28,338,090	28,498,000	28,897,975
National Guard	40,934,920	776,865	184,850	-	20,364	-	57,000	41,973,999	41,974,000	41,973,993
Ministry of Oil	1,144,244	457,680	8,351	1,186	4,755	-	-	1,616,216	1,746,000	1,349,205
Min. of State for Shura & Rep. Council Affairs	1,098,931	168,852	3,785	2,734	1,864	-	-	1,276,166	1,276,183	1,343,043
National communication centre	1,141,003	416,455	68,098	8,696	10,685	-	30,000	1,674,937	1,702,274	1,249,992
Tender Board	907,493	387,842	3,002	15,707	1,375	-	-	1,315,419	1,408,410	1,248,829
Transfers (See Note 9)	-	22,174,224	-	-	371,866	384,081,520	1,112,244,495	1,518,872,105	1,408,305,231	1,454,251,663
Ministry of Information Affairs	13,178,893	6,108,109	409,772	7,331	317,288	-	-	20,021,393	20,209,664	19,334,858
Bahrain Authority for Culture and Antiquities	3,721,604	3,065,971	20,288	13,281	170,568	-	174,200	7,165,912	7,199,885	7,014,900

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Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2021
Supreme Council Of Health	211,462	1,413,979	1,047	4,966	2,220	-	-	1,633,674	1,634,075	1,555,145
Administrative Body in the Public Prosecution	2,742,888	815,418	32,852	28,565	20,267	-	-	3,639,990	3,639,990	3,404,332
Education and Training Quality Authority	2,871,025	632,353	7,959	53,174	15,825	-	-	3,580,336	3,922,900	3,523,007
Civil Service Bureau	5,872,933	563,720	9,574	101,574	31,244	-	-	6,579,045	6,579,059	5,824,432
General Secretariat of the Cabinet	1,181,483	114,758	4,610	10,036	1,851	-	-	1,312,738	1,334,233	1,045,225
Information and E-government Authority	7,381,610	2,772,417	1,321,700	3,631	185,221	-	-	11,664,579	11,955,307	11,270,839
General Sec. of the High Council of Youth & Sport	864,022	255,020	9,145	3,927	9,540	6,369,247	-	7,510,901	7,510,901	13,757,936
Supreme Judicial Council	13,428,415	649,228	7,370	30,349	15,000	-	-	14,130,362	14,130,376	13,843,432
Survey and Land Registration Bureau	4,352,780	478,677	24,603	2,681	30,602	-	-	4,889,343	5,434,000	4,973,532
Bahrain Institute for Political Development	806,125	279,710	1,871	1,371	3,985	-	-	1,093,062	1,118,967	1,020,867
Ministry of Finance and National Economy	7,453,492	960,008	43,070	65,090	95,562	-	-	8,617,222	8,935,937	8,329,237
Customs Affairs	15,290,090	2,249,864	183,418	51,283	417,655	-	-	18,192,310	17,758,345	17,595,747
National Oncology Center (See Note 12&13)	17,502,301	1,805,063	16,339,889	210,744	1,210,991	-	93,243	37,162,231	33,000,000	33,265,600
Urban Planning & Development Authority	2,009,695	461,560	28,185	112,116	195,990	-	-	2,807,546	2,808,881	2,515,665
Supreme Council Of Islamic Affairs	873,510	644,618	14,002	34,140	27,615	-	547,230	2,141,115	3,244,000	1,826,712
King Hamad Hospital (See Note 12&13)	27,118,521	1,291,622	7,856,050	1,593,007	387,260	-	281,040	38,527,500	34,544,000	33,500,571
National Health Regulatory Authority	2,117,278	631,373	3,709	3,422	6,321	-	-	2,762,103	2,941,000	2,568,162
National Bureau of Revenue	2,820,202	1,934,584	5,773	24,101	18	-	-	4,784,678	4,784,695	4,257,639
National Space Science Agency	428,555	48,405	325	14,043	1,399	-	-	492,727	550,000	467,511
The General Sports Authority	733,717	920,651	7,518	17,908	4,787	6,805,525	3,815,328	12,305,434	12,305,436	11,531,637
Total	1,478,009,134	243,021,221	150,757,811	17,965,777	41,689,286	444,871,275	1,119,886,096	3,496,200,600	3,273,634,179	3,367,938,166

8- Recurrent Expenditures By Chapters, Sections, and Items

Code				Description	2022			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	2021
6	1	1	60011	Basic Salaries (Including Lump Sum)	828,218,369	850,107,906	(21,889,537)	804,694,715
6	1	1	60021	Overtime	9,473,905	7,291,550	2,182,355	8,699,580
6	1	1	61011	Social Allowance	47,360,355	49,289,012	(1,928,657)	47,414,204
6	1	1	61012	Standard of Living Improvement	57,064,385	58,104,480	(1,040,095)	57,221,736
6	1	1	61013	Car Allowance	5,449,328	5,653,827	(204,499)	5,488,059
6	1	1	61014	Year Employee Bonus	32,802	20,800	12,002	10,000
6	1	1	61015	Judiciary Allowance	3,024,034	3,013,740	10,294	3,033,742
6	1	1	61016	Acting Allowance	817,412	672,741	144,671	882,555
6	1	1	61017	Other Allowance	349,766	346,198	3,568	411,928
6	1	1	61019	Suggestion Reward	9,250	3,950	5,300	-
6	1	1	61021	Transport Allowance	19,798,402	20,736,180	(937,778)	20,122,285
6	1	1	61022	Communication Allowances	4,498,517	4,728,381	(229,864)	4,539,023
6	1	1	61024	Shift Authorities Allowance	12,353	10,738	1,615	12,146
6	1	1	61025	Nature of Work Allowance	1,641,725	1,714,932	(73,207)	470,323
6	1	1	61026	Risk Allowance	373,244	443,408	(70,164)	313,973
6	1	1	61031	Other Personal Allowances	26,855,070	27,432,091	(577,021)	28,054,060
6	1	1	61032	Special Work Award	446,160	306,902	139,258	249,267
6	1	1	61033	Exceptional Achievements Reward	25,500	25,500	-	6,000
6	1	1	61034	DISCIPLINE AWARD	30,400	16,400	14,000	25,600
6	1	1	61035	On Call Allowance (Consultant-Doctor)	6,960,564	9,285,774	(2,325,210)	10,274,997
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doctor)	3,727,650	4,601,510	(873,860)	4,171,849
6	1	1	61038	Air Navigation Allowance	1,165,000	1,261,073	(96,073)	1,230,484
6	1	1	61039	Nursing Allowance	2,325,287	2,537,018	(211,731)	2,383,910
6	1	1	61043	Housing Cost	5,000	4,440	560	5,030
6	1	1	61044	Special Allowance	6,499,547	6,575,836	(76,289)	6,205,663
6	1	1	61045	Air license Allowance	67,500	64,900	2,600	70,200
6	1	1	61047	Diplomatic representation allowance	1,561,160	1,692,536	(131,376)	1,444,353
6	1	1	61048	Marital accompaniment allowance - Diplomatic Sector	343,396	405,193	(61,797)	335,204
6	1	1	61049	Reduced representation allowance - Diplomatic Sector	231,370	243,567	(12,197)	213,097
6	1	1	61053	Housing Expenses for the Diplomatic personnel appointed abroad	1,202,675	1,543,054	(340,379)	1,120,452
6	1	1	61054	Transfer expenses for the members of missions abroad	-	454,067	(454,067)	356,966
6	1	1	61055	Travel Tickets for employees in the diplomatic sector	96,751	611,024	(514,273)	431,414
6	1	1	61056	Manpower	20,000	13,000	7,000	-
6	1	1	61991	Other Allowances	3,472,549	3,476,810	(4,261)	2,878,956
6	1	2	60011	Basic Salaries (Including Lump Sum)	126,903,754	123,478,436	3,425,318	125,490,691
6	1	2	60021	Overtime	1,262,523	1,059,215	203,308	1,160,256
6	1	2	61011	Social Allowance	6,963,539	6,538,272	425,267	6,818,453
6	1	2	61012	Standard of Living Improvement	106,148	112,399	(6,251)	118,632
6	1	2	61013	Car Allowance	214,545	210,763	3,782	215,649
6	1	2	61015	Judiciary Allowance	414,077	408,921	5,156	460,270
6	1	2	61016	Acting Allowance	29,699	29,273	426	17,176
6	1	2	61017	Other Allowance	77,680	46,783	30,897	77,615
6	1	2	61021	Transport Allowance	3,235,478	3,145,201	90,277	3,230,873
6	1	2	61022	Communication Allowances	190,135	178,796	11,339	178,368
6	1	2	61025	Nature of Work Allowance	538,411	558,785	(20,374)	16,253
6	1	2	61026	Risk Allowance	183,000	178,402	4,598	182,035
6	1	2	61031	Other Personal Allowances	10,425,433	10,772,292	(346,859)	11,167,573
6	1	2	61035	On Call Allowance (Consultant-Doctor)	1,218,113	380,215	837,898	1,247,364
6	1	2	61036	Dedicated Govt Practice Allowance (Consultant-Doctor)	168,401	-	168,401	-
6	1	2	61039	Nursing Allowance	2,129	1,022	1,107	707

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Code				Description	2022			2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	2	61041	Expatriate Inducements	312,579	268,289	44,290	283,841
6	1	2	61042	Recruitment, Termination and Leave Cost	5,903,890	9,744,226	(3,840,336)	7,638,331
6	1	2	61043	Housing Cost	16,424,239	17,723,746	(1,299,507)	17,465,717
6	1	2	61991	Other Allowances	3,852,025	3,591,405	260,620	3,541,931
6	1	2	64021	Travel Costs	221,120	247,400	(26,280)	144,426
6	1	2	68033	LMRA Fees.	1,071,600	1,366,779	(295,179)	1,479,000
6	1	3	60011	Basic Salaries (Including Lump Sum)	4,424,229	5,104,607	(680,378)	4,467,423
6	1	3	60021	Overtime	611	4,914	(4,303)	3,991
6	1	3	61011	Social Allowance	2,040	29,329	(27,289)	10,703
6	1	3	61021	Transport Allowance	1,120	13,688	(12,568)	5,125
6	1	3	61022	Communication Allowances	300	425	(125)	300
6	1	3	61991	Other Allowances	840	840	-	1,438
6	1	4	60011	Basic Salaries (Including Lump Sum)	175,656	73,894	101,762	59,019
6	1	4	61991	Other Allowances	2,767	-	2,767	-
6	1	5	62011	Course Expenses	-	-	-	723
6	1	5	62015	Administrative training programs, conferences and seminars	426,667	235,884	190,783	143,545
6	1	5	62016	Academic training programs, conferences and seminars	4,922,254	5,985,468	(1,063,214)	7,317,832
6	1	5	62017	Professional training programs, conferences and seminars	602,273	328,350	273,923	404,930
6	1	5	62018	IT training programs, conferences and seminars	22,345	10,625	11,720	2,792
6	1	5	62024	Academic Entitlements	-	22,960	(22,960)	-
6	1	6	61051	Training Entitlements	-	-	-	10,256
6	1	6	62015	Administrative training programs, conferences and seminars	3,018,668	4,756,402	(1,737,734)	8,244,180
6	1	6	62016	Academic training programs, conferences and seminars	5,997,912	15,605,263	(9,607,351)	4,685,063
6	1	6	62017	Professional training programs, conferences and seminars	1,688,738	1,440,091	248,647	664,255
6	1	6	62018	IT training programs, conferences and seminars	760	750	10	385
6	1	6	62024	Academic Entitlements	-	100,944	(100,944)	5,232
6	1	6	62035	Expenses and allowances related to travel in administrative training	411,513	641,273	(229,760)	541,877
6	1	6	62036	Expenses and allowances related to travel in academic training	4,081,203	6,057,241	(1,976,038)	5,709,505
6	1	6	62037	Expenses and allowances related to travel in professional training	1,686,088	1,260,409	425,679	632,088
6	1	6	62038	Expenses and allowances related to travel in IT training	74,070	9,497	64,573	-
6	1	7	61018	Government Service Reward	827,403	3,167,511	(2,340,108)	3,251,186
6	1	7	63011	Government Share in Pension Scheme - Civil Persons	79,313,244	87,033,441	(7,720,197)	77,684,009
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	65,005,900	67,986,112	(2,980,212)	63,883,898
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	7,390,000	7,587,788	(197,788)	7,373,855
6	1	7	63014	Govt Unemployment Insurance Share	7,668,249	8,030,973	(362,724)	7,677,638
6	1	7	63015	Purchasing Virtual Years Of Service	2,089,098	1,159,972	929,126	2,246,010
6	1	7	63016	Subscription to Occupational Injuries for Non-Bahraini	8,367	8,302	65	8,357
6	1	7	63017	Compensation For Added Service Period	998,988	1,011,282	(12,294)	792,339
6	1	7	63019	Preparation Expenses related to Diplomatic members appointed to official mission abroad	-	144,000	(144,000)	74,000
6	1	7	75031	Garments for Employees	2,915,777	2,743,333	172,444	4,236,078
6	1	7	75033	Food for Employees	9,867,846	12,208,832	(2,340,986)	14,291,081
6	1	8	65041	Supply of Contract Labor	1	27,067	(27,066)	186,181
6	1	8	65042	Part-Time Labour	2,816,557	2,488,509	328,048	2,707,398
6	2	1	62021	Internal Conferences	901,282	437,148	464,134	662,736
6	2	1	62022	Overseas Official Missions	5,505,861	9,063,666	(3,557,805)	4,570,962
6	2	1	62031	Internal Exhibition Costs	77,540	62,941	14,599	34,182
6	2	1	62032	Participation Expenses In External Exhibition	67,822	28,815	39,008	9,164
6	2	1	62033	Internal Events and Celebrations Costs	699,967	556,678	143,289	254,450
6	2	1	62034	External Events and Celebrations Costs	154,232	221,894	(67,662)	473,218
6	2	1	62041	Internal Sports Tournament	58,268	50,001	8,267	50,070
6	2	1	62042	External Sports Tournament	655,000	767,430	(112,430)	194,391
6	2	1	62043	Training Programs and Workshops	216,766	158,147	58,619	164,132

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Code				Description	2022			2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	1	62044	National Exams	25,720	24,205	1,515	19,610
6	2	1	62045	Transportation and Freight costs for holding exhibitions in Bahrain	550	550	-	-
6	2	1	62047	Cost related to the contractual training courses and programs	710	710	-	-
6	2	1	68021	Cost of Guest Entertainment	2,796,400	3,515,140	(718,740)	1,536,894
6	2	1	68022	Hajj Mission Organization & Coordination Cost	46,000	73,244	(27,244)	-
6	2	1	68023	Cost of Diplomatic and Protocol Services	3,150,100	3,150,094	6	1,596,000
6	2	1	68024	Cost related to organizing national events and cel	781,455	586,219	195,236	238,226
6	2	1	68025	Cost related to organizing and conducting of aware	9,366	7,518	1,848	4,990
6	2	1	68026	Internal Youth Events and Celebrations Costs	285,205	211,517	73,688	338,475
6	2	1	68027	Supply of Contract Labor - Training Programs and Workshops at Government training institutions	80,000	84,817	(4,817)	-
6	2	2	66011	Telephone Installation and Usage Charges	3,913,779	3,644,952	268,827	3,731,385
6	2	2	66021	Intercom Equipment	400	-	400	756
6	2	2	66031	Telex Installation & Usage Charges	2,000	-	2,000	-
6	2	2	66032	Wireless Instruments	18,019	16,427	1,592	18,119
6	2	2	66034	Internet Installation & Usage Charges	818,107	754,859	63,248	822,623
6	2	2	66035	Radio Frequency Service Licensing	926,197	925,626	571	906,239
6	2	2	66036	MPLS Installation & Usage Charges	2,626,422	2,620,131	6,291	2,667,615
6	2	2	66037	Cloud Computing Services	9,255,035	8,960,302	294,733	7,599,594
6	2	2	66038	Cloud Computing Professional Services	9,911	39,753	(29,842)	125,837
6	2	2	66041	IT -Licenses Support -Operating Systems	157,730	136,062	21,668	88,570
6	2	2	66042	IT -Licenses Support -Business Software	1,145,629	1,100,267	45,362	1,420,648
6	2	2	66043	IT -Licenses Support -Productivity Software	458,643	339,656	118,987	527,258
6	2	2	66044	IT -Licenses Support -Application Infrastructure S	407,253	362,446	44,807	397,173
6	2	2	66045	IT - Licenses Support - Database Software	181,495	123,071	58,424	132,752
6	2	2	66046	IT- Licenses Support - Secur ity Software	950,003	919,148	30,855	865,362
6	2	2	66047	IT- Licenses Support - IT Management	11,217	10,553	664	8,973
6	2	2	66048	Supply of Contract Labor - IT - Contractual Servic	3,400,895	3,249,807	151,088	3,001,899
6	2	2	66049	IT- Operational Service – Change Management	22,853	-	22,853	1,344
6	2	2	66050	IT - Licenses of central financial systems softwar	2,500	-	2,500	-
6	2	2	66051	IT - Licenses of central HR systems software	2,500	-	2,500	-
6	2	2	66052	IT - Licenses of Central Hr (Adaa) – Systems Softw	-	310,550	(310,550)	82,314
6	2	2	66053	IT - Licenses Support – Backup Software	8,802	5,734	3,068	5,105
6	2	2	66054	IT- Subscriptions – Operating Systems	2,246	2,245	1	2,217
6	2	2	66055	IT- Subscriptions – Business Software	697,695	650,672	47,023	285,366
6	2	2	66056	IT- Subscriptions – Productivity Software	1,676,736	1,507,507	169,229	1,296,284
6	2	2	66057	IT- Subscriptions – Application Infrastructure Sof	7,302	830	6,472	14,601
6	2	2	66058	IT- Subscriptions – Database Software	5,637	5,637	-	45,886
6	2	2	66059	IT- Subscriptions – Security Software	244,670	178,785	65,885	260,154
6	2	2	66061	IT- Subscriptions – IT Management Software	78,143	74,139	4,004	91,155
6	2	2	66062	IT- Subscriptions – Backup Software	1,326	1,319	7	7,711
6	2	2	67011	Postage Charges - Domestic	157,556	138,733	18,823	233,878
6	2	2	67013	Postage Charges - Foreign	141,028	124,941	16,087	6,205
6	2	2	67033	Safety, relief, search and rescue systems contracts	32,350	158,848	(126,498)	158,848
6	2	2	67041	Commercial registry systems costs	581,072	581,072	-	581,072
6	2	2	67042	Contracting costs for customer service centers	1,006,722	1,057,754	(51,032)	1,003,567
6	2	3	69011	Desalinated and Artesian Water Costs	1,265,067	4,123,998	(2,858,931)	3,634,718
6	2	3	69021	Electricity Supply and Usage Costs - Direct Deduct	23,741,399	28,355,235	(4,613,836)	27,411,077
6	2	3	69027	Electricity Supply and Usage Costs - Indirect Dedu	695,303	673,297	22,006	426,454
6	2	3	69028	Electricity and water costs for members of Missions abroad	79,400	113,416	(34,016)	112,189
6	2	3	69031	Contractual Maintenance – Muharraq Sewage Treatmen	15,943,076	16,099,748	(156,672)	15,826,574
6	2	3	69032	Contractual Maintenance – Madinat Salman Sewage Tr	761,332	761,332	-	822,676

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Code				Description	2022			2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	3	69033	Operation and maintenace of the sintiary network Pumping stations	1,724,346	1,724,346	-	672,022
6	2	3	69034	Operation and maintenace of treated sanitary effluent network	490,000	490,000	-	-
6	2	3	69035	Contractual Maintenance - Sewage Tretment Plants	136,623	136,623	-	113,364
6	2	3	69038	Costs relating to Electricity & Water expenses of	195,403	195,403	-	181,466
6	2	3	69039	Municipality Fees-Various	147,744	151,174	(3,430)	116,697
6	2	4	70011	Land Rental	161,631	212,353	(50,722)	248,518
6	2	4	70012	Operating Lease	9,035,884	9,224,604	(188,720)	9,758,343
6	2	4	70014	Financing Lease	895,200	782,773	112,427	776,116
6	2	4	70015	Buildings Rental – Cultural Attaché’ staff out of	222,613	212,753	9,860	216,136
6	2	4	70023	Systems & Application Software Rental	-	9,404	(9,404)	10,722
6	2	4	70025	IT- Operational Services – Rent/Lease Agreements	3,909,508	3,514,852	394,656	4,332,373
6	2	4	70026	Rent of communication, flight information and air traffic control equipment	60,425	65,560	(5,135)	60,425
6	2	4	70031	Vehicles Including Trucks Rental	5,113,504	5,421,119	(307,615)	6,297,683
6	2	4	70032	Tools and Heavy Machinery Rental	122,478	317,391	(194,913)	290,454
6	2	4	70033	Students Transport Vehicles Rental	3,416,609	3,416,608	1	1,858,612
6	2	4	70035	Renting Satellite Space Capacity	1,339,866	1,335,236	4,630	1,551,572
6	2	4	70038	Car Parks Rental	901,408	926,163	(24,755)	648,656
6	2	4	70039	Instruments and Equipment Rental	1,400,585	1,203,167	197,418	762,112
6	2	5	65011	Supply of Contract Labor – Cleaning of Buildings	10,313,853	11,062,130	(748,277)	10,876,877
6	2	5	65012	Cleaning Roads & Bins	7,516	7,244	272	2,475
6	2	5	65013	Cleaning Public Facilities	18,634	18,634	-	-
6	2	5	67029	Transportation and Freight - Various	649,368	757,097	(107,729)	595,686
6	2	5	67031	Managing & Operating Public Transportation - Contractual	6,274,172	6,634,355	(360,183)	7,574,749
6	2	5	67032	Air Navigation Operating Expenses - Contractual	4,742,000	4,719,193	22,807	4,787,988
6	2	5	71012	Insurance on Vehicles	390,084	506,531	(116,447)	593,451
6	2	5	71021	Insurance on Building & Office Assets	121,644	68,144	53,500	79,064
6	2	5	71031	Insurance on Machinery and Equipment	355,206	291,505	63,701	300,060
6	2	5	71032	Insurance on Ships and Planes	1,507,000	1,415,253	91,747	1,429,578
6	2	5	71033	Cleaning of Sewerage & Storm Water System	1,108,522	1,106,987	1,535	1,108,498
6	2	5	71034	Cleaning and Maintenance - Traffic Signals	245,000	245,000	-	37,500
6	2	5	71051	Medical Insurance for staff and Employees In public sector	2,051,403	1,994,733	56,670	1,827,632
6	2	6	72018	Promotional Material	67,303	2,664	64,639	29,017
6	2	6	72019	Advertising	969,814	905,945	63,869	563,758
6	2	6	72021	Subscriptions to Papers and Magazines	169,623	114,303	55,320	131,736
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	13,010	13,178	(168)	9,819
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	448,456	382,768	65,688	639,607
6	2	6	72024	Subscriptions to Various Organizations	21,138,711	18,444,892	2,693,819	18,538,876
6	2	6	72025	Other Subscriptions	1,170,818	1,343,019	(172,201)	1,113,650
6	2	6	72026	Subscription Costs with Local and Educational Institutions	105,395	-	105,395	59,843
6	2	6	72031	Printing	712,118	512,158	199,960	699,527
6	2	6	72033	Printing Deed Plans	35,998	15,799	20,199	35,998
6	2	7	65031	Supply of Contract Labor – Guards & Security from Companies & Private Institutions	4,371,198	4,767,086	(395,888)	5,255,019
6	2	7	65032	Supply of Contract Labor – Guards & Security from the Ministry of Interior	1,014,876	1,001,166	13,710	499,539
6	2	7	65033	Supply of Contract Labor – Engineering and consultancy work	120,750	107,393	13,357	36,721
6	2	7	65034	Supply of Contract Labor - Care of Animals & Wildlife	42,090	39,714	2,376	1,664
6	2	7	65039	Supply of Contract Labor – Drivers for Administrative Affairs	240,799	208,137	32,662	115,778
6	2	7	65043	Supply of Contract Labor -Administrative Support Services	1,121,598	1,088,397	33,201	831,471

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Code				Description	2022			2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	7	65044	Supply of Contract Labor-Accounting and Auditing Consultancy Services	22,978	12,045	10,933	-
6	2	7	65045	Supply of Contract Labor- Advisory and Legal Services	155,621	131,176	24,445	127,231
6	2	7	65046	Supply of Contract Labor- Agricultural Work	34,874	29,384	5,490	52,909
6	2	7	65047	Supply of Contract Labor- Advisory and Medical Services	14,070	12,879	1,191	12,277
6	2	7	65048	Supply of Contract Labor- maintenance of archaeological sites	134,640	134,640	-	123,420
6	2	7	65049	Excavation, surveying and monitoring of archaeological sites	69,960	69,960	-	75,240
6	2	7	67043	Rewards for customer service centers	-	-	-	29,100
6	2	7	67045	Sampling and Measurement Works at Sanitary Facilities	45,301	45,301	-	48,261
6	2	7	67046	Providing satellite broadcasting services	22,000	11,859	10,141	3,805
6	2	7	68011	Incentives for Non-Employees	783,490	859,518	(76,028)	834,602
6	2	7	68012	Presents for Non- Employees	53,000	48,493	4,507	123,281
6	2	7	68013	Board of Directors, Committees & Sub committees Re	1,186,711	1,184,350	2,361	827,460
6	2	7	68014	Student Tours Activities	15,252	14,478	774	966
6	2	7	68015	Trainer's Fees	34,200	36,174	(1,974)	99,938
6	2	7	68016	Pesticide Spraying Services	37,429	12,070	25,359	22,593
6	2	7	68017	Incentives for non-employees working in radio and	676,351	676,350	1	730,988
6	2	7	68018	Incentives for students of religious institutes	756,000	735,500	20,500	756,000
6	2	7	68019	Rewards for Quran Centers and Seminars	1,484,634	1,435,670	48,964	1,668,840
6	2	7	68031	Fees and Commissions	1,993,000	3,087,970	(1,094,970)	1,987,470
6	2	7	68032	Audit & Legal Fees	244,908	219,783	25,125	306,575
6	2	7	68034	Professional Licensing Fees	9,217	7,392	1,825	262,615
6	2	7	68035	Fees for collecting air passage bills	68,586	190,603	(122,017)	63,088
6	2	7	68036	Meteorological systems and licenses	50,968	46,142	4,826	24,993
6	2	7	73012	Design Fees	121,880	74,620	47,261	30,138
6	2	7	73059	Consultation and Research Costs	1,473,825	1,136,710	337,115	1,145,898
6	2	7	73061	Arbitrators Fees for Postgraduate Studies	30,000	34,750	(4,750)	7,750
6	2	7	73062	Operating Expenses Related to Services and Laboratory Tests Sent to Private sector	345,134	348,625	(3,491)	359,633
6	2	7	81981	Tuition fees for Scholarship Students and children	5,799,634	5,943,374	(143,740)	7,526,553
6	2	7	81982	Tickets Costs For Scholarship Students	82,000	25,989	56,011	13,659
6	2	7	81983	Compensation for Judicial Judgments	34,395	90,720	(56,325)	72,892
6	2	7	81984	Expenses related to analysis and examination of ge	1,400,976	1,400,986	(10)	1,180,640
6	2	7	81985	Incentives for doctor's residency program	1,535,040	2,192,987	(657,947)	2,474,427
6	2	7	81986	Incentives for doctor's internship program	601,815	672,588	(70,773)	1,079,027
6	2	7	81987	Costs of treatment, medicines and veterinary suppl	51,598	51,551	47	17,785
6	2	7	81991	Scholarships for Non-Employees	345,000	316,605	28,395	282,848
6	2	7	81992	Overseas Treatment	15,623,859	22,059,420	(6,435,561)	14,601,768
6	2	7	81996	Financial Provisions and Grants for Scholarship St	7,536,470	7,489,488	46,982	5,101,555
6	2	7	81997	Other Miscellaneous Services	1,233,881	1,745,137	(511,256)	665,693
6	2	7	81998	Treatment in Local Hospitals	3,284,500	3,264,595	19,905	3,305,034
6	2	7	99991	Petty Cash	-	-	-	22
6	2	7	99993	Other Military Expenses	5,388,000	2,928,798	2,459,202	5,720,570
6	3	1	75011	Gas for Laboratories and Office Use	370,449	585,585	(215,136)	352,464
6	3	1	75014	Gas supply for sewage Plants	121,262	121,261	1	49,070
6	3	1	75019	Gas for Other Purposes	122,479	127,456	(4,977)	140,122
6	3	2	75021	Fuel & Oil for Generators	521,485	798,225	(276,740)	765,789
6	3	2	75022	Fuel for Heavy Vehicles & Machinery	3,436,119	4,686,042	(1,249,923)	4,876,639
6	3	2	75023	Lubricants	45,000	17,724	27,276	65,228
6	3	2	75024	Aircraft Expenses	2,115,000	7,625,654	(5,510,654)	1,998,850
6	3	2	75025	Fuel for Ships	117,880	485,747	(367,867)	901,720
6	3	2	75029	Other Fuel & Oil	600	-	600	-
6	3	3	75032	Garments and Food for Non-Employees	1,977,116	2,308,814	(331,698)	2,477,381

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Code				Description	2022			2021
Itn	Ch	Sec	Ac		Budget	Actual	Difference	
6	3	3	75035	Food for Non-Employees (non-stock)	1,789,578	1,891,612	(102,034)	1,397,958
6	3	3	75041	Chemical, Insecticides and Detergents	895,359	1,145,505	(250,146)	1,316,400
6	3	3	75042	Chemicals,Insecticides and Detergents (non-stock	10,367	6,670	3,697	18,235
6	3	3	75043	Supply of Chemicals and Reagents	84,467	84,465	2	49,271
6	3	3	75051	Utensils and Miscellaneous Light Equipment	724,569	834,095	(109,526)	1,287,829
6	3	3	75081	Catering and Related Expenses	18,420	4,864	13,556	4,738
6	3	3	75999	Miscellaneous Consumables	500,135	674,691	(174,556)	522,907
6	3	3	81996	Financial Provisions and Grants for Scholarship St	-	-	-	2,409
6	3	3	99012	Rate Variance Gain/Loss	102,550	104,139	(1,589)	90,543
6	3	3	99013	Invoice Price Variance	60,095	60,162	(67)	1,113
6	3	3	99014	Metal Plating	4,300	4,227	73	719
6	3	3	99016	End of Government Service Reward Gifts	5,177	4,870	307	12,201
6	3	3	99017	Cost of Supplying Mineral Water	475,281	470,838	4,443	414,296
6	3	3	99018	Cost of Supplying Sweet Water for Irrigation	115,412	109,781	5,631	168,008
6	3	3	99019	Cost of Purchasing Animals Feed	429,242	481,415	(52,173)	397,976
6	3	3	99020	Gifts for missions, delegations and official conferences inside a	9,010	4,958	4,052	-
6	3	3	99042	Inventory Write On/off	22,911	964,237	(941,326)	1,376,910
6	3	3	99043	Stock Adjustment	-	-	-	462,153
6	3	3	99993	Other Military Expenses	8,108,000	21,480,661	(13,372,661)	6,976,723
6	3	3	99995	Average Cost Adjustment	691	7,696	(7,005)	6,579
6	3	4	74012	Stationery	1,100,923	1,293,087	(192,164)	1,181,687
6	3	4	74013	Printing and Photocopying Items	680,696	684,627	(3,931)	668,783
6	3	4	74014	Identity Card Issuing Expenses	1,517,600	1,560,770	(43,170)	1,001,334
6	3	4	74023	Books	758,793	815,747	(56,954)	1,704,642
6	3	4	74024	Learning Materials	56	-	56	-
6	3	4	74991	Maps and Posters	20,672	21,761	(1,089)	121,567
6	3	5	75061	Drugs and Medicines	57,527,300	65,677,843	(8,150,543)	65,816,287
6	3	5	75062	Surgical Materials	15,281,337	17,331,641	(2,050,304)	16,687,819
6	3	5	75063	X-Ray Materials	1,431,563	899,194	532,369	870,446
6	3	5	75064	Laboratory Materials	8,762,888	12,848,981	(4,086,093)	10,302,936
6	3	5	75065	Drugs and Medicines (non-stock)	667,330	621,921	45,409	646,060
6	3	5	75066	Surgical Materials (non-stock)	886,335	577,905	308,430	804,426
6	3	5	75067	X-ray Materials (non-stock)	10,454	3,779	6,675	17,074
6	3	5	75068	Laboratory Materials (non-stock)	205,316	24,794	180,522	33,596
6	3	5	75069	Medical waste Removal and Disposal Expense	332,229	319,475	12,754	317,328
6	3	6	75071	Advertising and Informative Programs	137,603	131,233	6,370	25,969
6	3	6	75072	Educational Programs	80,200	82,014	(1,814)	5,500
6	3	6	75073	Television Programmes	679,293	420,970	258,323	339,934
6	3	7	75041	Chemical, Insecticides and Detergents	13,815	10,505	3,310	2,249
6	3	7	75061	Drugs and Medicines	23,879	13,603	10,276	13,781
6	3	9	99991	Petty Cash	1,304,233	1,219,492	84,741	1,210,860
6	3	9	99994	Aircraft Imprest	700,000	832,119	(132,119)	576,606
6	3	9	99998	IT-Expençe Consumbles	306,013	274,958	31,055	303,999
6	4	1	19022	Passenger Vehicles	27,000	84,510	(57,510)	64,747
6	4	1	19023	Trucks & Transport Vehicles	119,168	104,962	14,206	15,120
6	4	1	19024	Special Purpose Vehicles and Equipment	-	-	-	60,000
6	4	1	19025	Ships & Marine Equipments	-	-	-	1,733
6	4	1	19026	Motorcycles & Bicycles	-	-	-	1,013
6	4	1	19111	Machines & Equipment-Clearing-In	319,385	154,136	165,249	411,094
6	4	1	98011	Asset Expense	3,393	2,259	1,134	3,209
6	4	3	19201	IT- Hardware Acquisition- Communication	440,076	330,209	109,867	280,178
6	4	3	19202	IT- Hardware Acquisition - Server	91,951	63,205	28,746	37,124
6	4	3	19203	IT- Hardware Acquisition - Storage	38,500	25,679	12,821	51,413

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Code				Description	2022			2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	3	19204	IT- Hardware Acquisition - Storage	218,079	200,192	17,887	502,858
6	4	3	19205	IT- Hardware Acquisition - Productivity	1,448,433	1,628,387	(179,954)	1,061,315
6	4	3	19206	IT- Hardware Acquisition - Supporting	77,231	17,599	59,632	44,716
6	4	3	19207	IT- License Acquisition - Business Software	826,181	371,065	455,116	353,824
6	4	3	19208	IT- License Acquisition- Productivity	205,653	64,523	141,130	127,309
6	4	3	19209	IT- License acquisition - Application Infra	15,220	2,944	12,276	15,861
6	4	3	19212	IT- License Acquisition - Security Software	686,702	248,954	437,748	336,015
6	4	3	19213	IT- License Acquisition - IT Management	900	-	900	25
6	4	3	19214	IT- License Acquisition - Operating	81,743	95	81,648	116,556
6	4	3	19215	IT - Licenses Acquisition – Backup Software	11,151	16,701	(5,550)	504
6	4	3	98012	Asset Expense Consumable - IT	49,758	37,008	12,750	67,608
6	4	5	19049	Purchase of Laboratory Equipment	2,740	2,255	485	71,593
6	4	5	19051	Television & Broadcasting Equipments	303,365	425,191	(121,826)	196,605
6	4	5	19052	Office's Equipments	181,176	186,853	(5,677)	113,293
6	4	5	19053	Agriculture Equipments	19,773	2,947	16,826	803
6	4	5	19054	Fire Extinguishing Equipments - Clearing-In	121,002	39,489	81,513	113,719
6	4	5	19055	Air Conditioning & Heating Equipments Clearing-In	758,048	656,781	101,267	1,118,451
6	4	5	19056	Medical Equipments Clearing-In	1,781,054	5,605,004	(3,823,950)	1,474,385
6	4	5	19057	Furniture Clearing-In	1,305,461	1,354,436	(48,975)	1,127,691
6	4	5	19058	Wireless Equipment Clearing-In	746,220	745,247	973	669,744
6	4	5	19061	Catering Equipment	369	575	(206)	107
6	4	5	19063	Electrical Equipment	68,830	33,169	35,661	31,779
6	4	5	19064	Machinery Equipment	660,350	192,460	467,890	490,482
6	4	5	19065	Sports Equipment	217,229	18,442	198,787	25,909
6	4	5	19066	Other Equipment	170,135	88,504	81,631	128,344
6	4	5	19067	Screening Devices for Precious Stones and Metals	-	-	-	714
6	4	5	19081	Buildings and Construction	3,953,086	3,672,656	280,430	1,558,235
6	4	5	19082	Purchase of Administrative Buildings abroad	-	1,370,943	(1,370,943)	13
6	4	5	19083	Purchase of Residential Buildings abroad	1,261,295	-	1,261,295	124,674
6	4	5	98011	Asset Expense	187,733	213,839	(26,106)	305,324
6	4	7	19059	Purchase of Animals	4,600	4,557	43	-
6	4	7	19072	Purchase of Dogs for Security Purposes	24,500	-	24,500	-
6	4	7	98011	Asset Expense	2,615	-	2,615	1,934
6	4	8	19002	Recurrent Asset Additions Clearing In	-	-	-	1,350
6	5	1	78012	Residential Buildings Maintenance	165	-	165	-
6	5	1	78013	Office Buildings Maintenance	1,479	8,769	(7,290)	336,464
6	5	1	78311	Contractual Building Maint - Office & Residential	4,897,057	3,422,143	1,474,914	4,623,355
6	5	1	78312	Contractual Building Maint - Office & Residential	241,272	180,860	60,412	231,632
6	5	1	78313	Contractual Building Maint - Office & Residential	49,052	45,241	3,811	88,657
6	5	1	78314	Contractual Building Maint - Office & Residential	180,481	166,191	14,290	135,602
6	5	1	78315	Contractual Building Maint - Office & Residential	559,596	392,807	166,789	892,075
6	5	1	78316	Contractual Building Maint - Other Building Maint	-	-	-	8,945
6	5	1	78317	Contractual Building Maint - Other Building Maint	1,276	5,638	(4,362)	4,427
6	5	1	78318	Contractual Building Maint - Other Building Maint - Mechanic	-	1,540	(1,540)	-
6	5	1	78319	Contractual Building Maint - Other Building Maint	42,306	40,231	2,075	36,855
6	5	1	78320	Non-Contractual Building Maint - Other Building Ma	699,073	979,306	(280,233)	886,680
6	5	1	78321	Supply of Contract Labor - Contractual Work - Main	229,857	212,592	17,265	177,407
6	5	1	78322	Non-Contractual Building Maint - Office & Resident	1,011,755	1,015,998	(4,243)	836,743
6	5	1	78323	Non-Contractual Building Maint - Office & Resident	279,960	228,720	51,240	276,293
6	5	1	78324	Non-Contractual Building Maint - Office & Resident	115,760	82,523	33,237	35,406
6	5	1	78325	Non-Contractual Building Maint - Office & Resident	117,312	74,873	42,439	51,710
6	5	1	78326	Non-Contractual Building Maint - Office & Resident	368,865	124,888	243,977	107,381
6	5	1	78327	Non-Contractual Building Maint - Other Building Ma	4,311	3,554	758	681

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Code				Description	2022			2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	1	78328	Non-Contractual Building Maint - Other Building Ma	21,126	13,198	7,928	4,837
6	5	1	78329	Non-Contractual Building Maint - Other Building Ma	-	2,527	(2,527)	-
6	5	1	78330	Non-Contractual Building Maint - Other Building Ma	3,080	3,435	(355)	-
6	5	1	78331	Non-Contractual Building Maint - Other Building Ma	45,600	21,321	24,279	134,936
6	5	1	78334	Contractual Building Maint - Office & Residential	1,469	3,410	(1,941)	4,691
6	5	1	78335	Contractual Building Maint - Other Building Maint	1,260	1,260	-	1,260
6	5	1	78336	Preventive Maintenance for government Buildings	388,338	388,335	3	76,048
6	5	2	78311	Contractual Building Maint - Office & Residential	2,754	2,654	100	2,268
6	5	2	78312	Contractual Building Maint - Office & Residential	526	526	-	315
6	5	2	78315	Contractual Building Maint - Office & Residential	6,019	6,018	1	2,357
6	5	2	78317	Contractual Building Maint - Other Building Maint - Electrical	-	7,590	(7,590)	-
6	5	2	78321	Supply of Contract Labor - Contractual Work - Main	3,036	3,036	-	2,919
6	5	2	78322	Non-Contractual Building Maint - Office & Resident	17,483	11,674	5,809	33,183
6	5	2	78323	Non-Contractual Building Maint - Office & Resident	2,837	2,082	755	4,490
6	5	2	78324	Non-Contractual Building Maint - Office & Resident	-	1,144	(1,144)	1,160
6	5	2	78325	Non-Contractual Building Maint - Office & Resident	900	900	-	19,217
6	5	2	78326	Non-Contractual Building Maint - Office & Resident	1,507	1,187	320	480
6	5	2	78327	Non-Contractual Building Maint - Other Building Ma	-	182	(182)	-
6	5	2	78328	Non-Contractual Building Maint - Other Building Ma	80	2,279	(2,199)	-
6	5	2	78329	Non-Contractual Building Maint - Other Building Ma	2,500	3,753	(1,253)	2,499
6	5	2	78331	Non-Contractual Building Maint - Other Building Ma	1	-	1	-
6	5	2	78332	Non-Contractual Building Maint - Office & Residential - Plant	275	275	-	-
6	5	2	78334	Contractual Building Maint - Office & Residential	1,793	1,793	-	693
6	5	3	78021	Passenger Vehicle Maintenance	2,091,108	2,151,007	(59,899)	1,721,918
6	5	3	78022	Trucks & Transport Vehicle Maintenance	7,915	3,964	3,951	11,832
6	5	3	78023	Special Purpose Vehicles Maintenance	441,535	435,293	6,242	453,134
6	5	3	78024	Motorcycles and Bicycles Maintenance	19,000	18,177	823	10,650
6	5	3	78031	Ships and Marine Equipment Maintenance	3,012,663	3,130,117	(117,454)	2,127,345
6	5	3	78034	Aircraft and Related Equipment Maintenance	11,115,902	13,778,283	(2,662,381)	12,807,119
6	5	3	78039	Ambient Air Quality Monitoring Stations Maintenance	29,980	29,727	253	57,478
6	5	3	78041	Furniture Maintenance	-	659	(659)	1,855
6	5	3	78042	Heavy Machinery & Tools Maintenance	1,971,978	3,352,756	(1,380,778)	2,547,216
6	5	3	78043	Machines and Instruments Maintenance	381,429	369,764	11,665	577,047
6	5	4	78055	Operational Services - Maintenance Agreements - IT	353,048	347,617	5,431	625,652
6	5	4	78056	Operational Services - Repairs - IT	192,560	109,616	82,944	139,126
6	5	4	78201	IT- Maintenance - Communication	187,925	156,816	31,109	110,260
6	5	4	78202	IT- Maintenance - Server Hardware	142,707	97,213	45,494	149,586
6	5	4	78203	IT- Maintenance - Storage Hardware	151,109	135,074	16,035	113,332
6	5	4	78204	IT- Maintenance - Security Hardware	500,647	509,757	(9,110)	257,517
6	5	4	78205	IT- Maintenance - Productivity Hardware	267,802	175,794	92,008	181,291
6	5	4	78206	IT- Maintenance - Supporting Infrastructure Hardwa	30,731	22,871	7,860	21,843
6	5	4	78215	Other IT -Equipment Maintenance	8,590	1,702	6,889	11,815
6	5	5	78032	Television Equipment Maintenance	43,586	43,756	(170)	13,445
6	5	5	78033	Broadcasting Equipment Maintenance	22	22	-	3,216
6	5	5	78035	Medical Equipment Maintenance	1,698,994	2,807,321	(1,108,327)	2,129,053
6	5	5	78036	Agricultural Equipment Maintenance	240	-	240	-
6	5	5	78037	Medical Equipment Maintenance (non-stock	370,384	477,659	(107,275)	104,107
6	5	5	78038	Laboratory Equipment Maintenance	62,314	61,708	606	43,188
6	5	5	78041	Furniture Maintenance	25,826	41,913	(16,087)	16,979
6	5	5	78044	Wire and Wireless Equipment Maintenance	164,775	166,648	(1,873)	74,918
6	5	5	78045	Photocopiers, Printers and Word Proc Equip Maint	136,402	115,942	20,460	320,012
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	2,086,220	2,282,965	(196,745)	3,006,741
6	5	5	78047	Fire Extinguishing Equipment Maintenance	430,841	221,207	209,634	347,386

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Code				Description	2022			2021
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	5	78048	Elevators, Escalators & Electrical Doors Maintenan	263,843	230,832	33,011	206,637
6	5	5	78998	Other Equipment Maintenance	18,328	16,054	2,274	39,615
6	5	5	78999	Other Maintenance	330,935	262,292	68,643	280,524
6	5	6	78049	Maintenance of natural and artificial grass in spo	315,700	306,837	8,863	397,903
6	5	6	78091	Public Water Distribution Maintenance	402,907	439,087	(36,180)	1,613,254
6	5	6	78092	Water Production Plants Maintenance	194,536	87,237	107,299	165,007
6	5	6	78094	Power Houses & Sub-Station Maintenance	700,000	618,388	81,612	1,808,868
6	5	6	78111	Soft landscaping and facilities maintenance in Pub	455,511	313,887	141,624	404,769
6	5	6	78112	Runways Maintenance (Planes) Maintenance	10,000	-	10,000	-
6	5	6	78113	Maintenance of air navigation systems	474,444	418,364	56,080	488,468
6	5	6	78999	Other Maintenance	524,530	486,508	38,022	852,848
6	6	1	63014	Govt Unemployment Insurance Share	18,000,000	21,129,256	(3,129,256)	19,521,234
6	6	1	81901	Other Local Transfers	352,325,643	423,507,725	(71,182,082)	483,245,159
6	6	1	81902	Local Transfers Payroll	-	101,758	(101,758)	110,621
6	6	1	81904	Transfers to youth centers	138,758	124,691	14,067	130,398
6	6	1	81905	Transfers to national clubs	7,835	7,845	(10)	370,944
6	6	7	88888	Other Unforeseen Expenditure	145,674	-	145,674	-
6	6	7	99999	Unforeseen Expenditure	6,399,420	-	6,399,420	-
6	7	3	80017	Int. Islamic Leasing Sec. Interest	147,400,000	142,050,607	5,349,393	130,894,196
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	6,060,000	5,837,117	222,883	4,530,664
6	7	3	80023	Arab Fund - Economic & Social Development Interest	733,000	1,107,583	(374,583)	1,345,736
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	261,000	2,119,517	(1,858,517)	1,340,450
6	7	3	80025	Islamic Fund - Interest	2,843,000	2,772,939	70,061	2,926,924
6	7	3	80029	Other External Loans Interest	52,298,000	52,669,724	(371,724)	69,640,832
6	7	3	80034	Discount on Bond - Interest	-	1,068,584	(1,068,584)	1,047,027
6	7	3	80035	Interest Int.L Bond-2044	212,900,000	212,813,389	86,611	218,212,677
6	7	3	80036	Int. Dev. Bonds Interest	116,270,000	102,486,821	13,783,179	72,086,250
6	7	4	80011	Interest on Development Bonds	113,998,000	123,045,972	(9,047,972)	117,665,000
6	7	4	80012	Interest on Treasury Bills	66,410,000	53,352,548	13,057,452	43,697,439
6	7	4	80013	Interest - Others	4,836,000	4,116,789	719,211	3,075,836
6	7	4	80014	AL-Salam Islamic Security Interest	3,741,000	3,568,463	172,537	2,175,597
6	7	4	80016	Interest on Islamic Leasing Security	29,250,000	29,375,000	(125,000)	29,468,333
6	7	5	81031	Flour	6,521,308	16,607,486	(10,086,178)	10,437,979
6	7	5	81032	Lamb and Beef	29,382,692	29,726,330	(343,638)	28,924,333
6	7	7	81011	Grants to Under-Privileged Families	-	820,399	(820,399)	746,326
6	7	7	81012	Grants to Societies	721,200	720,200	1,000	656,200
6	7	7	81013	Grants to National Clubs	3,875,329	3,875,328	1	6,617,664
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	18,095,643	19,107,605	(1,011,962)	18,578,271
6	7	7	81018	Reduce Cost of Living for Families	128,000,000	139,273,379	(11,273,379)	116,543,390
6	7	7	81019	Improve the Standard of Living of Retirees Allowance	132,000,000	169,353,605	(37,353,605)	162,306,819
6	7	7	81023	Supporting Childhood	394,468	398,714	(4,246)	583,350
6	7	7	81024	Supporting Elderly	609,889	571,927	37,962	1,135,501
6	7	7	81999	Other Grants	450,000	1,956,202	(1,506,202)	1,837,956
6	7	8	81021	Grants to Foreign Bodies	16,500	27,694	(11,194)	39,237
6	7	9	81999	Other Grants	1,540,000	862,177	677,823	1,447,000
Total					3,273,634,179	3,496,200,600	(222,566,421)	3,367,938,166

9- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD
				Actual 2021
Government Entities with Attached & Independent budgets	157,323,493	154,433,315	98	145,963,521
Contributions in Regional & International Organizations	16,137,010	14,523,968	90	14,481,431
Support for Low-Income Families	128,000,000	139,273,379	109	116,543,390
Food Support	35,904,000	46,333,816	129	39,362,311
Social Insurance Organization	19,000,000	20,643,624	109	20,421,350
Government's Share and Contribution in the Social System	800,000	1,442,518	180	-
Government's Share in the Unemployment Insurance Program	18,000,000	21,129,256	117	19,521,234
Social Security Fund	21,500,000	23,023,325	107	20,965,474
Allowance for Improvement of Standard of Living for Retirees	132,000,000	169,353,605	128	162,306,819
Housing Program Support (Rent Allowance-Reduce of Instalments)	61,000,000	57,978,015	95	58,484,256
Government Aids	700,000	1,484,073	212	836,577
Interest on Loans and Securities	757,000,000	736,385,050	97	698,106,961
Retentions, Forwarded budgets, and Other Commitments	60,940,728	132,868,161	218	157,258,339
Total	1,408,305,231	1,518,872,105	108	1,454,251,663

10- Projects Expenditures By Ministries & Government Authorities

Ministries or Government Authorities	Budget	Actual	% Of Spend	BD
				Actual 2021
H.H Prime Minister Court	6,100,000	6,100,000	100	6,100,000
Ministry of Defence (See Note 12)	12,756,208	6,098,380	48	13,522,786
Ministry of Interior	13,596,096	9,126,160	67	7,856,037
Ministry of Foreign Affairs	1,894,600	982,476	52	251,419
Ministry of Justice & Islamic Affairs & Awqaf	200,000	135,115	68	124,746
Ministry of Education	6,388,121	2,158,137	34	2,691,298
Ministry of Health	9,422,200	6,303,724	67	2,483,371
Min. of works & Muni. Aff. & Urban Plan.-Gnrl Admin.	3,800,000	2,087,236	55	2,715,517
Ministry of Youth & Sports Affairs	4,300,000	2,494,109	58	1,910,769
Rashid Equestrian & Horseracing Club	2,268,801	1,806,941	80	36,041
Ministry of Labour and Social Development	207,244	207,244	100	189,197
Ministry of Industry & Commerce & Tourism	2,500,000	2,240,786	90	739,248
Ministry of Housing	109,000,000	78,387,284	72	64,198,441
Office of the Minister of Electricity & Water Affairs	6,266,212	5,248,788	84	4,926,314
High Council for Environment	642,600	634,118	99	619,757
Min. of works & Muni. Aff. & Urban Plan.-Works	57,200,000	34,547,179	60	32,103,597
Ministry of Transportation and Communication	10,548,395	9,267,948	88	4,986,331
National Guard	2,500,000	1,327,546	53	2,103,965
National communication centre	52,932	16,632	31	12,180
Tender Board	757,025	715,860	95	14,282
Transfers (Notes No.2)	88,565,355	39,777,450	45	24,536,125
Ministry of Information Affairs	6,010,606	6,010,606	100	4,407,186
Bahrain Authority for Culture and Antiquities	8,058,000	7,576,365	94	9,748,487
Supreme Council Of Health	1,800,000	988,974	55	2,148,770
Administrative Body in the Public Prosecution	300,000	177,200	59	543,757
Civil Service Bureau	118,000	48,703	41	54,011
Information and Egovernment Authority	2,785,666	1,921,732	69	2,938,266
General Sec. of the High Council of Youth & Sport	-	-	-	4,447
Supreme Judicial Council	100,000	84,186	84	36,040
Survey & Land Registration Bureau	900,000	452,106	50	630,929
Ministry of Finance and National Economy	2,352,523	2,055,844	87	1,362,537
Customs Affairs	2,600,000	1,191,638	46	1,183,693
Urban Planning & Development Authority	1,147,770	697,720	61	574,370
Supreme Council of Islamic Affairs	400,000	169,767	42	180,080
National Bureau For Revenue	1,967,146	1,828,888	93	3,968,017

National Space Science Agency	200,000	152,000	76	-
The General Sports Authority	294,500	294,500	100	-
Total	368,000,000	233,313,342	63	199,902,011

11-Electricity and Water Authority Expenditures

It represents cash transfers from Ministry of Finance and National Economy to EWA in 2021. It does not represent EWA's actual expenditures for the year 2021. In 2022 there were no Cash Transfers.

12-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.

13- King Hamad Hospital Expenditures

Article (no.4) of the Royal Order No. (31) of year 2010 stated that "The Hospital has special budget attached to the budget of Defence Force", and therefore The Hospital expenditure have been audited by an audit firm, not by the Audit Court Bureau. (see Note 12).

14-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 2022 with a total amount of BD 7,283,951. Carried forward amount of project budget represents part of the difference between the total Projects budget for the year 2022 (BD 368 million) and the Actual expenditure until 31st of December 2022 (BD 233 million). Carried forward amounts is not shown within individual accounts of the Ministries and Government Authorities. Total amount of projects' budget carried forward from the year 2022 to year 2023 is BD 100 million.

15- Coronavirus (COVID-19) expenses

The effects of the Coronavirus (COVID-19) pandemic continued during the year 2022 to a limited extent, However, globally it has begun to recede. The Government of the Kingdom of Bahrain took a number of precautionary measures and initiatives to avoid any exceptional circumstances. Also, The Kingdom of Bahrain introduced a number of initiatives and a plan for economic and social recovery from the effects of the pandemic. All the expenses related to the pandemic for the year 2022 has been covered from the recurrent expenditure budget allocated for the same year.

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

Based on the regulations and issued decrees, some of 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. (9) of 2021 based on the state's general budget for the fiscal years 2021 and 2022.

17- 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	2022	2021
Cash Flow from Operating Activities		
Receipts		
Oil & Gas	2,385,880,215	1,783,826,164
Revenues & Fees	791,466,988	538,650,252
Goods & Services	73,863,689	90,295,640
Fines, Penalties & Mis.	32,731,983	34,116,927
Total	3,283,942,875	2,446,888,983
Payments		
Manpower	(1,382,927,801)	(1,374,069,128)
Services	(227,920,942)	(214,689,538)
Consumables	(77,420,085)	(59,419,862)
Maintenance	(38,386,915)	(39,106,187)
Transfers	(518,908,533)	(588,992,812)
Grants & Repayment of Loan Interests	(1,149,305,574)	(1,027,282,049)
Advance payment and payment of payables	37,566,650	(84,729,073)
Inventory Purchases	(67,720,588)	(52,536,615)
Total	(3,425,023,788)	(3,440,825,264)
Net Cash Flow from Operating Activities	(141,080,913)	(993,936,281)
Cash Flow from Investment Activities		
Projects	(255,346,558)	(248,312,138)
Capital Assets	(16,020,287)	(9,855,319)
Investments & Gov. Properties	81,119,592	187,526,808
Sale of Assets	887,012	499,368
Net Cash Flow from Investment Activities	(189,360,241)	(70,141,281)
Cash Flow from Financing Activities		
Loans Received	6,380,740,559	8,515,704,930
Loans Repayment	(6,213,441,592)	(6,617,102,286)
Net Cash Flow from Financing Activities	167,298,967	1,898,602,644
Net Increase/Decrease in Cash	(163,142,187)	834,525,082

Appendix 2: Account Payable

		BD	
Chapter	Descriptions	2022	2021
1	Manpower	2,124,100	772,812
2	Services	10,587,751	5,068,520
3	Consumables	634,816	265,264
4	Assets	447,591	312,016
5	Maintenance	734,328	440,856
6	Transfers	10,574,282	7,469,261
7	Grants & Repayment of Loan Interest:	19,532,115	13,139,620
8	Projects	34,959,232	18,540,165
-	Other	15,375,169	54,761,534
Total		94,969,384	100,770,048

Appendix 3: Accrued Expenses

		BD	
Chapter	Descriptions	2022	2021
1	Manpower	4,535,418	5,428,656
2	Services	39,548,881	34,985,782
3	Consumables	4,759,223	7,490,379
4	Assets	498,918	952,001
5	Maintenance	2,873,392	4,381,892
6	Transfers	28,246,456	117,586,682
7	Grants & Repayment of Loan Interest:	3,083,646	4,590,765
8	Projects	101,749,487	84,106,471
-	Other	792,268	(9,980,042)
Total		186,087,689	249,542,586

Appendix 4: Encumbrances By Chapters

		BD	
Chapter	Descriptions	2022	2021
1	Manpower	320,324	601,224
2	Services	1,912,747	1,847,683
3	Consumables	758,613	325,266
4	Assets	111,237	245,175
5	Maintenance	268,404	192,250
6	Transfers	9,942	326,227
7	Grants & Repayment of Loan Interests	1,625,717	363,458
8	Projects	64,621,520	38,124,848
Total		69,628,504	42,026,131

Appendix 5: Loans

Thousand BD					
Description	Beginning Balance	Amount Received	Amount Paid	Difference	Ending Balance
Treasury Bills	2,110,000	4,320,000	(4,420,000)	(100,000)	2,010,000
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	500,000	(500,000)	-	2,620,000
Total Local Loans	5,590,000	5,648,000	(5,748,000)	(100,000)	5,490,000
International Islamic Leasing Securities	2,763,600	131,600	-	131,600	2,895,200
International Government Development Bonds	6,063,000	376,000	(752,000)	(376,000)	5,687,000
Development Funds Loans	2,446,887	225,141	(14,776)	210,365	2,657,252
Foreign Loans	11,273,487	732,741	(766,776)	(34,035)	11,239,452
Total (Balance)	16,863,487	6,380,741	(6,514,776)	(134,035)	16,729,452

Appendix 6: Credit Facilities

Description	Thousand BD	
	2022	2021
Available Credit Facilities	125,100	125,100
Utilized Credit	(94,459)	(29,376)
Unutilized Credit Facilities at the end of the year	30,641	95,724