

Main Accounting Policies for preparing Final Account

1- Accounting Basis: Final Account is prepared according to the Modified Cash basis.

2- Oil and Gas Revenue: Oil and Gas revenue shall be recorded according to the cash basis as follows:

- a- Revenue from Bahrain Oil Field and Refinery:** International and local sales of oil derivatives at net, after deducting the raw oil purchases and other refinery costs.
- b- Abu Sa'afa Field:** International sales of raw oil of Abu sa'afa field is recorded at net, after deducting the extracting costs
- c- Gas:** local sales of gas are recorded at the value of amounts collected from local companies and government entities. Gas extraction costs are financed through cash outflows of Bapco.

3- Other General Revenues: All funds received are recorded as revenues in the year in which it is received, excluding the revenues which are excluded by a law, as well as, funds received as a trust, deposit, or collateral.

4-Goods and Services Expenditures: Values of goods and services, which are received by the government authority during the year, are recorded as expenditures though it is not paid during the year.

5- Manpower Costs: are treated as expenditures in the year in which it is paid.

6- Purchases of Capital Goods: are treated as expenditures in the year in which they are received and accepted by government authority.

7- Projects Costs: The part of cost of capital project which is liable to the vendors for the phases of work completed within the fiscal year is to be treated as expenditures in the year in which the work is completed, provided that the percentage of completion of the project shall be supported by invoices, payment certificate, or implementation reports approved by the authorized engineer or technical body .

8- Interest Payable: are treated as expenditures in the year in which it become payable.

9- Transfers, Grants, And Subsidies: are treated as expenditures in the year in which it become payable. These expenditures are considered payable if the payment conditions to the beneficiary are fulfilled.

10- Errors Correction: Revenues, which are collected by mistake in a current year, shall be returned. However, if it is improperly collected in the previous years, it should be recorded in the account specified for prior years' adjustments.
Expenditures that are paid and refunded during a current year shall be recorded in same account in which it previously recorded. However, if it is refunded in the coming years, it will be recorded in the account specified for prior years' adjustments.

10- Carry Forward Budget: Excess budgets, which are approved by Minister of Finance and National Economy to be carried forward to the next year, shall be treated as expenditures in the year in which it is disbursed, in accordance with the basis and rules mentioned above.

Kingdom Of Bahrain
Consolidated Revenue/Expense Statement
For The Year Ended 31 December 2009

BD

Description	Budget	Actual 2009	Actual 2008
Revenue			
Oil & Gas	1,061,583,000	1,417,823,196	2,284,534,887
Taxation & Fees	147,927,012	159,343,586	183,002,349
Gov. Goods & Services	34,072,413	44,740,048	137,341,695
Investments & Gov. Properties	86,454,056	23,891,799	25,591,699
Grants	37,600,000	28,410,267	29,467,743
Sale of Capital Assets	277,500	862,417	833,527
Fines, Penalties & Mis.	31,011,019	33,134,623	16,870,259
Total Revenue	1,398,925,000	1,708,205,936	2,677,642,159
Recurrent Expenditures			
Manpower	824,916,591	833,932,197	822,054,854
Services	135,391,936	129,714,467	114,526,244
Consumables	98,818,106	78,230,721	177,007,507
Assets	23,340,183	21,057,583	19,251,742
Maintenance	40,475,899	47,425,199	44,344,947
Transfers	558,036,672	444,111,463	212,830,959
Grants, Subsidies & Repayment of Loan Interest	175,011,740	137,844,849	161,961,939
Total Recurrent Expenditure	1,855,991,127	1,692,316,479	1,551,978,192
Projects	627,795,385	389,895,409	508,283,314
Total Expenditure	2,483,786,512	2,082,211,888	2,060,261,506
Surplus (Deficit) For The Year	(1,084,861,512)	(374,005,952)	617,380,653
Expenditure on Arming &	-	72,000,000	70,000,000
Surplus (Deficit) For The Year	(1,084,861,512)	(446,005,952)	547,380,653

Carried Forward Recurrent Expenditure Budget

	2009	2008
Recurrent Expenditures Budget	72,600,000	25,226,127
Projects Budget	206,929,504	149,959,203
Total Carried Forward Budget	279,529,504	175,185,330

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	
Prime Minister's Court	-	-	-	15,593,255	16,270,000	96	19,200	29,533	65	
Ministry of Defense	-	-	-	286,511,551	284,018,000	101	-	-	-	
Ministry of Interior	35,099,410	46,011,000	76	187,707,224	189,763,000	99	24,428,854	40,800,842	60	
National Security Agency	870	-	-	18,218,000	18,218,000	100	-	-	-	
Legal Affairs	2,317	6,000	39	2,270,309	2,270,309	100	-	-	-	
Ministry of Foreign Affairs	1,835,908	1,696,000	108	26,191,904	25,674,000	102	1,398,648	3,061,026	46	
Ministry of Justice & Islamic Affairs - Justice	8,361,910	7,558,000	111	17,791,029	21,853,000	81	104,511	362,154	29	
Ministry of Culture & Information	8,681,413	8,483,000	102	13,322,281	13,322,359	100	4,325,684	6,075,020	71	
Ministry Of Education	286,563	198,000	145	213,488,973	213,822,000	100	2,974,626	15,113,127	20	
Ministry of Health	13,061,541	12,667,000	103	180,797,206	180,800,000	100	12,610,715	25,885,786	49	
Min. of Munc & Agr. Aff. (Agr. Aff. & Planning)	267,433	315,000	85	14,344,794	15,439,219	93	4,738,343	7,899,289	60	
Ministry of Labor	998,945	4,670,000	21	5,363,183	5,446,828	98	200,121	669,645	30	
General Organization for Youth & Sports	6,915	-	-	14,713,613	14,752,089	100	6,107,493	17,726,556	34	
Equestrian & Horse Racing Club	-	-	-	1,285,000	1,285,000	100	-	-	-	
Ministry of Social Development	22,068	15,000	147	16,738,766	16,935,986	99	1,201,123	1,637,279	73	
Prime Minister's Advisors Offices	-	-	-	1,071,800	1,651,000	65	-	-	-	
Deputy Prime Minister	-	-	-	1,110,718	1,850,340	60	-	-	-	
Minister's Office	-	-	-	216,375	216,375	100	-	-	-	
Ministry of Industry & Commerce	6,624,325	5,738,000	115	9,717,589	10,759,000	90	2,850,638	15,969,201	18	
P. Com. for Prot. of Marine Res. Env. & Wildlife	305,050	280,000	109	4,948,840	5,000,000	99	4,818,177	8,831,205	55	
Moh'd Bin Khalifa Al Khalifa Cardiac Center	-	-	-	9,349,981	9,350,000	100	-	-	-	
Ministry of Housing	278,563	-	-	3,993,616	4,012,000	100	84,703,827	101,217,444	84	
Ministry of Works	312,995	230,000	136	25,009,433	25,010,770	100	128,337,749	169,338,358	76	
Electricity & Water Authority	(170)	-	-	175,300,000	175,300,000	100	-	-	-	
Postal, Telecom., Freq., and Transp.	5,226,059	5,930,000	88	7,823,941	7,909,408	99	966,267	1,373,236	70	
National Guard	-	-	-	23,170,970	23,171,000	100	1,700,826	1,733,000	98	

Kingdom Of Bahrain
Consolidated Final Account for the Year ended 31 Dec 2009

										BD
Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures			
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend	
National Oil & Gas Authority	279,746	300,000	93	1,955,137	2,606,000	75	-	-	-	
Civil Aviation Affairs	28,208,889	8,700,000	324	17,514,465	17,611,828	99	11,938,461	34,009,600	35	
Min. of State For Shura Coun. & Rep. Coun. Aff.	1,398	-	-	1,068,586	1,210,000	88	-	-	-	
Tender Board	-	-	-	863,820	953,000	91	72,071	235,615	31	
Transfers Budget (Chart 10)	86,322,258	143,317,000	60	355,972,883	506,161,758	70	72,860,570	141,911,250	51	
Oil and Gas Revenues	1,417,823,196	1,061,583,000	134	-	-	-	-	-	-	
Ministry of Cabinet Affairs	8,640	-	-	1,459,854	1,489,000	98	-	-	-	
Civil Service Bureau	20,329	2,000	1,016	3,887,857	4,432,000	88	-	38,740	-	
Central Informatics Organization	602,274	2,960,000	20	7,875,265	7,874,858	100	236,908	1,231,851	19	
Min. of Justice & Islamic Affairs - Islamic Aff.	745	10,000	7	2,238,167	2,470,000	91	123,500	1,002,141	12	
Survey & Land Registration Bureau	6,833,470	10,300,000	66	5,261,684	5,262,000	100	754,419	2,643,421	29	
Ministry of Finance	1,390	4,000	35	6,530,231	7,437,000	88	1,388,114	3,517,642	39	
Central Stores Directorate	3,391	-	-	-	-	-	-	-	-	
Customs Affairs	86,728,095	77,952,000	111	11,638,179	14,384,000	81	21,034,564	25,482,424	83	
Total	1,708,205,936	1,398,925,000	122	1,692,316,479	1,855,991,127	91	389,895,409	627,795,385	62	

Revenue By Chapters And Ministries

										BD
Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Gov. Goods & Services	Investments & Gov. Properties	Grants	Sale of Capital Assets	Fines, Penalties & Mis.	Total	Budget	Actual 2008
Ministry of Interior	-	28,475,968	5,622,159	54,510	-	248,877	697,896	35,099,410	46,011,000	45,855,368
National Security Agency	-	-	870	-	-	-	-	870	-	190
Legal Affairs	-	60	2,257	-	-	-	-	2,317	6,000	4,184
Ministry of Foreign Affairs	-	737,250	-	-	-	-	1,098,658	1,835,908	1,696,000	933,746
Ministry of Justice & Islamic Affairs - Justice	-	4,224,633	10,618	174,789	-	200	3,951,670	8,361,910	7,558,000	7,568,648
Ministry of Culture & Information	-	8,479,481	162,150	24,300	-	3,500	11,982	8,681,413	8,483,000	8,354,575
Ministry Of Education	-	24,985	72,428	(48)	-	83,832	105,366	286,563	198,000	204,328
Ministry of Health	-	32,872	12,768,537	60,379	-	-	199,753	13,061,541	12,667,000	12,999,212
Min. of Mun. & Agr. Aff. (Agg. Aff.) & (Planning	-	1,890	148,347	13,697	-	62,027	41,472	267,433	315,000	266,048
Ministry of Labor	-	991,116	2,230	-	-	-	5,599	998,945	4,670,000	5,598,577
General Org. for Youth & Sports	-	635	-	300	-	-	5,980	6,915	-	1,444
Ministry of Social Development	-	1,790	-	-	-	9,200	11,078	22,068	15,000	18,068
PM Advisor For Legal Affairs	-	-	-	-	-	-	-	-	-	-
PM Advisor Offices	-	-	-	-	-	-	-	-	-	45
Ministry of Industry & Commerce	-	3,032,695	136,598	3,449,949	-	-	5,083	6,624,325	5,738,000	7,209,364
P. Com. for Prot. of Marine Res. Env. & Wild.	-	244,826	18,742	40,805	-	677	-	305,050	280,000	293,514
Ministry of Housing	-	10,150	-	-	-	-	268,413	278,563	-	5,350
Ministry of Works	-	211,446	8,360	-	-	14,064	79,125	312,995	230,000	259,049
Electricity & Water Authority	-	-	(170)	-	-	-	-	(170)	-	98,653,732
Postal, Telecom., Freq., and Transp.	-	8,460	5,024,832	-	-	-	192,767	5,226,059	5,930,000	4,613,666
National Oil & Gas Authority	-	272,569	-	-	-	-	7,177	279,746	300,000	298,496
Civil Aviation Affairs	-	2,304,241	20,533,063	4,882,816	-	14,444	474,325	28,208,889	8,700,000	25,900,685
Min. of State For Shura Coun. & Rep. Coun. Aff.	-	-	-	-	-	-	1,398	1,398	-	-
Tender Board	-	-	-	-	-	-	-	-	-	75
Budget Transfers	-	19,145,859	1,200	15,190,122	28,410,267	422,162	23,152,648	86,322,258	143,317,000	55,659,140
Oil & Gas Revenue	1,417,823,196	-	-	-	-	-	-	1,417,823,196	1,061,583,000	2,284,242,971
Ministry of Cabinet Affairs	-	-	-	-	-	-	8,640	8,640	-	-
Civil Service Bureau	-	275	-	-	-	-	20,054	20,329	2,000	1,367
Central Informatics Organization	-	599,574	175	-	-	2,525	-	602,274	2,960,000	574,164
Min. of Justice & Islamic Affairs - Islamic Aff.	-	745	-	-	-	-	-	745	10,000	3,365
Survey & Land Registration Bureau	-	6,674,588	157,351	-	-	-	1,531	6,833,470	10,300,000	15,239,514
Ministry of Finance	-	457	-	180	-	709	44	1,390	4,000	10,484
Central Stores Directorate	-	-	-	-	-	-	3,391	3,391	-	544,514
Customs Affairs	-	83,867,021	70,301	-	-	200	2,790,573	86,728,095	77,952,000	102,328,276
Total	1,417,823,196	159,343,586	44,740,048	23,891,799	28,410,267	862,417	33,134,623	1,708,205,936	1,398,925,000	2,677,642,159

Projects & Recurrent Expenditures Budget

								BD
Description	Initial Budget	Amendments	Additional Budget	Budget After Amendment	Carried Forward Budget from Previous Years	Available Budget	Actual Expend.	Surplus (Exceeding)
Recurrent Expenditure								
Manpower	818,724,401	3,836,125	2,325,207	824,885,733	30,858	824,916,591	833,932,197	(9,015,606)
Services	125,354,382	4,575,298	5,417,256	135,346,936	45,000	135,391,936	129,714,467	5,677,469
Consumables	74,825,415	6,678,404	17,314,287	98,818,106	-	98,818,106	78,230,721	20,587,385
Assets	20,458,975	206,472	2,639,636	23,305,083	35,100	23,340,183	21,057,583	2,282,600
Maintenance	37,518,051	560,506	2,256,614	40,335,171	140,728	40,475,899	47,425,199	(6,949,300)
Transfers	576,379,732	(96,856,805)	53,864,000	533,386,927	24,649,745	558,036,672	444,111,463	113,925,209
Grants, Subsidies, & Rep. of Loan Interests	124,687,044	50,000,000	-	174,687,044	324,696	175,011,740	137,844,849	37,166,891
Total Recurrent Expenditure	1,777,948,000	(31,000,000)	83,817,000	1,830,765,000	25,226,127	1,855,991,127	1,692,316,479	163,674,648
Projects	305,000,000	31,000,000	141,836,182	477,836,182	149,959,203	627,795,385	389,895,409	237,899,976
Total Expenditure	2,082,948,000	-	225,653,182	2,308,601,182	175,185,330	2,483,786,512	2,082,211,888	401,574,624

Initial Budget, Amendments, and Variation of Recurrent Expenditures

BD

Ministries or Government Authorities	Initial Budget	Amendment	Additional Budget	Budget After Amendment	Carried Forward Budget from Previous Years	Budget Available
Public Administration Sector	590,590,000	6,470,649	23,559,000	620,619,649	30,858	620,650,507
Prime Minister Court	16,270,000	-	-	16,270,000	-	16,270,000
Prime Minister's Advisors Offices	1,651,000	-	-	1,651,000	-	1,651,000
Deput Prime Minister's Offices	1,743,000	107,340	-	1,850,340	-	1,850,340
Ministry of Defense	265,600,000	4,000,000	14,418,000	284,018,000	-	284,018,000
Ministry of Interior	182,006,000	1,480,000	6,277,000	189,763,000	-	189,763,000
Customs Affairs	14,384,000	-	-	14,384,000	-	14,384,000
National Security	18,218,000	-	-	18,218,000	-	18,218,000
National Guard	23,171,000	-	-	23,171,000	-	23,171,000
Directorate of Legal Affairs	1,664,000	106,309	500,000	2,270,309	-	2,270,309
Ministry of Foreign Affairs	25,674,000	-	-	25,674,000	-	25,674,000
Ministry of Justice & Islamic Affairs - Justice	19,489,000	-	2,364,000	21,853,000	-	21,853,000
Ministry of Cabinet Affairs	1,489,000	-	-	1,489,000	-	1,489,000
Civil Service Bureau	4,432,000	-	-	4,432,000	-	4,432,000
Central Informatics Organization	7,251,000	593,000	-	7,844,000	30,858	7,874,858
Min. of Justice & Islamic Affairs - Islamic Aff.	2,470,000	-	-	2,470,000	-	2,470,000
Survey & Land Registration Bureau	5,078,000	184,000	-	5,262,000	-	5,262,000
Social Services Sector	433,192,000	3,049,069	7,828,000	444,069,069	1,010,193	445,079,262
Ministry of Culture & Information	11,163,000	2,159,359	-	13,322,359	-	13,322,359
Ministry of Education	213,822,000	-	-	213,822,000	-	213,822,000
Ministry of Health	172,562,000	410,000	7,828,000	180,800,000	-	180,800,000
Ministry of Labor	5,271,000	-	-	5,271,000	175,828	5,446,828
Ministry of Social Development	16,895,000	40,986	-	16,935,986	-	16,935,986
General Organization For Youth And Sport	13,479,000	438,724	-	13,917,724	834,365	14,752,089
Economic Services Sector	20,802,000	-	0	20,802,000	-	20,802,000
Ministry of Industry & Commerce	10,759,000	-	-	10,759,000	-	10,759,000
National Oil & Gas Authority	2,606,000	-	-	2,606,000	-	2,606,000
Ministry of Finance	7,437,000	-	-	7,437,000	-	7,437,000
Infrastructure Sector	223,031,000	6,813,006	0	229,844,006	-	229,844,006
Ministry of Housing	4,012,000	-	-	4,012,000	-	4,012,000
Ministry of Works	23,929,000	1,081,770	-	25,010,770	-	25,010,770
Electricity & Water Authority	175,300,000	-	-	175,300,000	-	175,300,000
Postal, Telecommunications, Frequencies, and Tr	7,489,000	420,408	-	7,909,408	-	7,909,408
Civil Aviation Affairs	12,301,000	5,310,828	-	17,611,828	-	17,611,828
Miscellaneous Budgets	26,633,000	345,594	6,430,000	33,408,594	45000	33,453,594
Min. of Munc & Agr. Aff. (Planning)	6,683,000	8,326,219	430,000	15,439,219	-	15,439,219
Min. of Munc. & Agri.(Agr. Aff.)	2,152,000	8,197,000-	6,000,000	45,000-	45,000	-
Equestrian & Horse Racing Club	1,285,000	-	-	1,285,000	-	1,285,000
P. Com. for Prot. of Marine Res. Env. & Wildlife	5,000,000	-	-	5,000,000	-	5,000,000
Moh'd Bin Khalifa Cardiac Center	9,350,000	-	-	9,350,000	-	9,350,000

Ministries or Government Authorities	Initial Budget	Amendment	Additional Budget	Budget After Amendment	Carried Forward Budget from Previous Years	Budget Available
Min. of State For Shura Coun. & Rep. Coun. Aff	1,210,000	-	-	1,210,000	-	1,210,000
Tenders Board	953,000	-	-	953,000	-	953,000
Minister's Office	-	216,375	-	216,375	-	216,375
Trnsfrd Bud. & Acc. Under MOF Supervision	483,700,000	47,678,318-	46,000,000	482,021,682	24,140,076	506,161,758
1- Transferred Budget	211,421,000	2,410,891	7,500,000	221,331,891	150,000	221,481,891
Municipalities Councils	612,000	-	-	612,000	-	612,000
The Constitutional Court	2,229,000	-	-	2,229,000	150,000	2,379,000
Radio & TV Corporation	12,197,000	783,641	2,000,000	14,980,641	-	14,980,641
Bahrain Center for Studies & Research	1,446,000	-	-	1,446,000	-	1,446,000
Sunni Awqaf	2,465,000	61,000	-	2,526,000	-	2,526,000
Ja'faria Awqaf	2,465,000	103,000	-	2,568,000	-	2,568,000
University of Bahrain	40,878,000	-	-	40,878,000	-	40,878,000
Teachers College	3,658,000	-	-	3,658,000	-	3,658,000
High Cost Grants	36,400,000	-	-	36,400,000	-	36,400,000
Bait Al-quran	76,000	-	-	76,000	-	76,000
Shura Council	6,869,000	-	-	6,869,000	-	6,869,000
Council of Representatives	6,326,000	160,000	-	6,486,000	-	6,486,000
Governorates	4,008,000	-	-	4,008,000	-	4,008,000
High Council for Islamic Affairs	3,780,000	-	-	3,780,000	-	3,780,000
National Audit Court	3,826,000	-	-	3,826,000	-	3,826,000
Supreme Council For Profession Training	3,500,000	-	-	3,500,000	-	3,500,000
Economic Development Board	6,200,000	-	-	6,200,000	-	6,200,000
Bahrain International Exhibition Center	750,000	-	-	750,000	-	750,000
Royal Charity Organization	1,880,000	-	-	1,880,000	-	1,880,000
Bahrain Institute For Political Development	1,500,000	-	-	1,500,000	-	1,500,000
Housing Programme Support (Rent Allowance)	24,600,000	753,250	5,500,000	30,853,250	-	30,853,250
Housing Programme Supp.(Hous. Instlmnt Reduc	4,000,000	-	-	4,000,000	-	4,000,000
Labour Market Regulatory Authority	5,000,000	-	-	5,000,000	-	5,000,000
Social Welfare Fund	13,400,000	550,000	-	13,950,000	-	13,950,000
Supreme Council For Defence Secretariat	288,000	-	-	288,000	-	288,000
Administration Maintenance Fund	250,000	-	-	250,000	-	250,000
e-Government Authority	2,153,000	-	-	2,153,000	-	2,153,000
Quality Assurance Authority	4,965,000	-	-	4,965,000	-	4,965,000
Bahrain Polytechnics	10,700,000	-	-	10,700,000	-	10,700,000
Bahrain Institute of Public Administration	5,000,000	-	-	5,000,000	-	5,000,000
2-Accounts Under MoFNE Supervision	272,279,000	50,089,209-	38,500,000	260,689,791	23,990,076	284,679,867
Government Loan Interest	80,000,000	-	-	80,000,000	-	80,000,000
Contribution in GCC	2,700,000	152,000	-	2,852,000	-	2,852,000
Government Grants	2,500,000	33,000	-	2,533,000	-	2,533,000
Government Share in Pension Scheme	525,000	129,000	-	654,000	-	654,000
Contribution & Participation in UN	1,000,000	402,000	-	1,402,000	-	1,402,000
Miscellaneous Commitments	6,520,000	997,488	3,500,000	11,017,488	-	11,017,488
General Organization for Social Insurance	13,900,000	-	-	13,900,000	-	13,900,000

Ministries or Government Authorities	Initial Budget	Amendment	Additional Budget	Budget After Amendment	Carried Forward Budget from Previous Years	Budget Available
Other Estimates for Min& Gov Auth.	70,000,000	67,212,697-	-	2,787,303	-	2,787,303
Risk Finance	800,000	-	-	800,000	-	800,000
National Cooperation sys. with UN Dev. Office	750,000	-	-	750,000	91,586	841,586
Compulsory Early Retirement Program	11,000,000	-	35,000,000	46,000,000	-	46,000,000
Sheikh Isa Bin Salman Cultural Center	800,000	700,000	-	1,500,000	-	1,500,000
Gov. Unemployment Insurance Share	10,000,000	3,833,000	-	13,833,000	-	13,833,000
Housing Programme Support	20,000,000	-	-	20,000,000	-	20,000,000
Carried forward Budgets	-	-	-	-	23,898,490	23,898,490
Reducece Cost of Living Burden	-	50,000,000	-	50,000,000	-	50,000,000
Reserve (3%)	51,784,000	(39,123,000)	-	12,661,000	-	12,661,000
Total	1,777,948,000	(31,000,000)	83,817,000	1,830,765,000	25,226,127	1,855,991,127

Recurrent Expenditure By Chapters And Ministries

BD

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Subsidies	Total	Budget	Actual 2008
Prime Minister's Court	3,310,865	1,310,988	361,386	89,522	20,494	10,500,000	-	15,593,255	16,270,000	15,099,289
Ministry of Defense	219,444,313	19,116,673	13,555,669	4,732,079	29,379,039	-	283,778	286,511,551	284,018,000	236,806,514
Ministry of Interior	161,715,837	8,261,614	9,591,010	4,096,451	4,042,312	-	-	187,707,224	189,763,000	177,500,750
National Security Agency	-	-	-	-	-	18,218,000	-	18,218,000	18,218,000	13,624,420
Legal Affairs	1,412,185	661,721	25,371	166,302	4,730	-	-	2,270,309	2,270,309	1,423,188
Ministry of Foreign Affairs	16,303,830	7,833,497	396,457	979,420	638,166	-	40,534	26,191,904	25,674,000	23,914,423
Ministry of Justice & Islamic Affairs - Justice	12,395,042	3,324,525	177,658	331,829	267,360	1,022,115	272,500	17,791,029	21,853,000	16,207,581
Supreme Council for Oil	-	-	-	-	-	-	-	-	-	77,610
Ministry of Culture & Information	5,683,418	6,693,236	321,423	169,071	300,073	-	155,060	13,322,281	13,322,359	9,772,266
Ministry of Education	179,298,397	25,207,545	3,944,842	2,478,173	2,468,263	-	91,753	213,488,973	213,822,000	198,007,578
Ministry of Health	110,269,738	23,963,590	40,681,261	1,514,114	4,346,753	-	21,750	180,797,206	180,800,000	147,229,454
Min. of Munc & Agr. Aff. (Planning)	6,425,018	1,156,262	498,957	105,048	159,509	6,000,000	-	14,344,794	15,439,219	6,249,997
Min. of Munc. & Agri. (Agr. Aff.)	-	-	-	-	-	-	-	-	-	1,878,809
Ministry of Labor	3,952,587	777,743	113,588	106,032	213,233	-	200,000	5,363,183	5,446,828	4,580,987
General Organization for Youth & Sports	3,008,023	2,436,015	146,515	151,964	130,576	6,462,578	2,377,942	14,713,613	14,752,089	12,791,934
Equestrian & Horse Racing Club	744,556	237,057	12,706	12,417	278,264	-	-	1,285,000	1,285,000	1,264,690
Ministry of Social Development	6,767,867	3,340,782	481,964	508,071	728,545	40,000	4,871,537	16,738,766	16,935,986	17,637,153
Prime Minister's Advisors Offices	835,732	198,973	22,684	10,983	3,428	-	-	1,071,800	1,651,000	993,116
Deput P.M	902,092	116,220	31,583	54,448	6,375	-	-	1,110,718	1,850,340	926,034
Minister's Office	120,854	56,111	5,271	34,139	-	-	-	216,375	216,375	-
Ministry of Industry & Commerce	5,811,726	3,315,119	220,513	203,332	166,899	-	-	9,717,589	10,759,000	9,132,462
P. Com. for Prot. of Marine Res. Env. & Wildlife	3,813,720	646,719	239,184	48,353	200,864	-	-	4,948,840	5,000,000	4,761,630
Moh'd Bin Khalifa Al Khalifa Cardiac Center	4,499,748	194,675	3,677,898	763,460	214,200	-	-	9,349,981	9,350,000	7,957,429
Ministry of Works	20,380,663	3,475,994	414,767	478,076	259,933	-	-	25,009,433	25,010,770	22,713,950
Ministry of Housing	3,163,250	643,165	70,053	77,373	39,775	-	-	3,993,616	4,012,000	2,844,192
Electricity & Water Authority	-	-	-	-	-	175,300,000	-	175,300,000	175,300,000	190,800,409
Postal, Telecom., Freq., and Transp.	5,051,370	2,562,204	71,077	54,854	84,436	-	-	7,823,941	7,909,408	7,092,500
National Guard	16,809,209	1,132,682	685,288	3,082,135	974,850	-	486,806	23,170,970	23,171,000	19,895,037
National Oil & Gas Authority	1,134,843	734,366	35,307	37,293	13,328	-	-	1,955,137	2,606,000	3,089,115
Civil Aviation Affairs	10,531,273	5,373,251	153,223	226,757	1,229,961	-	-	17,514,465	17,611,828	17,508,703
Min. of State For Shura Coun. & Rep. Coun. Aff.	731,549	284,789	15,767	35,992	489	-	-	1,068,586	1,210,000	911,451
Tender Board	504,075	308,951	15,491	30,482	4,821	-	-	863,820	953,000	725,841
Transfers budgets	-	360,924	-	-	-	226,568,770	129,043,189	355,972,883	506,161,758	338,575,632
Ministry of Cabinet Affairs	1,137,016	287,898	14,828	13,347	6,765	-	-	1,459,854	1,489,000	1,532,757
Civil Service Bureau	3,000,071	580,905	35,610	63,639	207,632	-	-	3,887,857	4,432,000	4,276,353
Central Informatics Organization	4,076,027	1,111,827	2,020,259	176,656	490,496	-	-	7,875,265	7,874,858	6,359,740
Min. of Justice & Islamic Affairs - Islamic Aff.	947,247	1,184,083	18,809	23,212	64,816	-	-	2,238,167	2,470,000	1,970,074

Kingdom Of Bahrain

Consolidated Final Account for the Year ended 31 Dec 2009

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Subsidies	Total	Budget	Actual 2008
Survey & Land Registration Bureau	4,249,098	857,786	52,180	39,975	62,645	-	-	5,261,684	5,262,000	4,791,387
Ministry of Finance	4,956,657	1,121,558	56,621	95,353	300,042	-	-	6,530,231	7,437,000	6,699,870
Central Stores Directorate	-	-	-	-	-	-	-	-	-	2,406,797
Customs, Ports & Free Zones Affairs	10,544,301	845,019	65,501	67,231	116,127	-	-	11,638,179	14,384,000	11,947,070
Total	833,932,197	129,714,467	78,230,721	21,057,583	47,425,199	444,111,463	137,844,849	1,692,316,479	1,855,991,127	1,551,978,192

Projects Expenditures By Ministries & Government Authorities

				BD
Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2008
Prime Minister Court	29,533	19,200	65	51,200
Ministry of Defense	-	-	-	10,976,316
Ministry of Interior	40,800,842	24,428,854	60	34,822,311
Ministry of Foreign Affairs	3,061,026	1,398,648	46	334,592
Ministry of Justice & Islamic Affairs - Justice	362,154	104,511	29	1,163,183
Ministry of Culture & Information	6,075,020	4,325,684	71	2,815,999
Ministry of Education	15,113,127	2,974,626	20	2,485,746
Ministry of Health	25,885,786	12,610,715	49	26,380,954
Ministry of Labor	669,645	200,121	30	8,932
Min. of Mun & Agr. Aff. (Agr. Aff., Planning & Possession)	7,899,289	4,738,343	60	3,553,678
General Organization For Youth And Sport	17,726,556	6,107,493	34	12,369,478
Ministry of Social Development	1,637,279	1,201,123	73	116,643
Ministry of Industry & Commerce	15,969,201	2,850,638	18	1,424,620
Ministry of Housing	101,217,444	84,703,827	84	81,659,679
Ministry of Works	169,338,358	128,337,749	76	108,028,970
Public Com. For The Protection Of Marine & Wildlif	8,831,205	4,818,177	55	2,809,643
Electricity & Water Authority	-	-	-	116,137,359
Ministry of Transportation	1,373,236	966,267	70	339,132
National Guard	1,733,000	1,700,826	98	3,013,579
Civil Aviation Affairs	34,009,600	11,938,461	35	12,297,302
Tender Board	235,615	72,071	31	194,010
Transferred Budgets	141,911,250	72,860,570	51	59,940,734
Civil Service Bureau	38,740	-	-	641,785
Central Informatics Organization	1,231,851	236,908	19	1,001,329
Min. of Justice & Islamic Affairs - Islamic Aff.	1,002,141	123,500	12	516,749
Survey & Land Registration Bureau	2,643,421	754,419	29	393,735
Ministry of Finance	3,517,642	1,388,114	39	1,530,313
Customs Affairs	25,482,424	21,034,564	83	23,275,343
Total	627,795,385	389,895,409	62	508,283,314

Carried Forward Recurrent Expenditure Budget

	BD	
Ministries or Government Authorities	2009	2008
Ministry of Social Development	197,000	-
General Organization for Youth & Sports	-	851,582
Ministry of Labor	-	224,000
Prime Minister's Court	532,600	-
Ministry of Education	332,000	-
Other Estimates for Ministries and Government Authorities	71,538,400	24,150,545
Total	72,600,000	25,226,127

Loans

Description	Thousands BD				
	Balance at 01/01/2009	Amount Received	Amount Paid	Net	Balance at 31/12/2009
Treasury Bills	180,000	1,165,000	(930,000)	235,000	415,000
Al Salam Islamic Securities	18,000	72,000	(72,000)	-	18,000
Islamic Leasing Securities	507,080	225,000	(154,000)	71,000	578,080
Other Domestic Loans	169,716	-	(42,018)	(42,018)	127,698
Development Bonds	-	55,000	-	55,000	55,000
Total Domestic Loans	874,796	1,517,000	(1,198,018)	318,982	1,193,778
International Islamic Leasing Securities	-	282,000	-	282,000	282,000
Development Funds Loans	339,690	64,087	(37,431)	26,656	366,346
Total Forgin Loans	339,690	346,087	(37,431)	308,656	648,346
Total (Balance)	1,214,486	1,863,087	(1,235,449)	627,638	1,842,124