

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 2008

BD

Description	Budget	Actual 2008	Actual 2007
Revenue			
Oil & Gas	1,241,000,000	2,281,216,703	1,630,483,156
Taxation & Fees	155,065,443	186,320,533	156,264,457
Gov. Goods & Services	139,345,756	137,341,695	117,303,684
Investments & Gov. Properties	103,159,486	25,591,699	78,805,634
Grants	37,600,000	29,467,743	35,914,410
Sale of Capital Assets	679,740	833,527	4,216,829
Fines, Penalties & Mis.	11,049,575	16,870,259	13,672,464
Total Revenue	1,687,900,000	2,677,642,159	2,036,660,634
Recurrent Expenditures			
Manpower	819,055,080	822,054,854	725,457,362
Services	111,570,852	114,526,244	105,949,284
Consumables	181,237,878	177,007,507	146,481,083
Assets	18,330,404	19,251,742	17,776,233
Maintenance	44,433,242	44,344,947	46,396,887
Transfers	248,048,856	212,830,959	198,081,108
Grants and Subsidies	221,532,155	161,961,939	90,951,668
Total Recurrent Expenditure	1,644,208,467	1,551,978,192	1,331,093,625
Projects	661,906,260	508,283,314	486,970,473
Total Expenditure	2,306,114,727	2,060,261,506	1,818,064,098
Surplus For The Year	(618,214,727)	617,380,653	218,596,536
Expenditure on Arming & Development Projects		70,000,000	
Surplus For The Year	(618,214,727)	547,380,653	218,596,536
Recurrent Expenditures Budget		25,226,127	3,808,463
Projects Budget		149,959,203	171,906,000
Total Carried Forward Budget		175,185,330	175,714,463

Ahmed Ben Mohammed Al Khalifa
Minster of Finance

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	-	-	-	15,099,288	16,173,743	93	51,200	80,733	63	
Ministry of Defense	-	-	-	236,806,514	233,860,500	101	10,976,316	10,978,349	100	
Ministry of Interior	45,855,368	42,695,000	107	177,500,750	170,905,156	104	34,822,311	36,199,971	96	
National Security Agency	190	-	-	13,624,420	13,624,420	100	-	-	-	
Legal Affairs	4,184	49,000	9	1,423,187	1,463,079	97	-	-	-	
Ministry of Foreign Affairs	933,746	1,570,000	59	23,914,424	20,979,294	114	334,592	2,219,103	15	
Ministry of Justice & Islamic Affairs - Justice	7,568,648	5,643,000	134	16,207,580	15,786,337	103	1,163,183	1,300,500	89	
Supreme Council for Oil	-	-	-	77,611	176,960	44	-	-	-	
Ministry of Culture & Information	8,354,575	7,285,000	115	9,772,266	9,788,342	100	2,815,999	6,012,993	47	
Ministry Of Education	204,328	145,000	141	198,007,579	198,006,079	100	2,485,746	11,076,307	22	
Ministry of Health	12,999,213	8,035,000	162	147,229,455	142,617,320	103	26,380,954	35,054,352	75	
Min. of Munc & Agr. Aff. (Agr. Aff.)	261,547	300,000	87	6,249,997	6,421,380	97	422,447	2,805,422	15	
Ministry of Labor	5,598,577	21,614,000	26	4,580,986	5,173,856	89	8,932	578,577	2	
Min. of Munc. & Agri. (Planning)	4,500	2,000	-	1,878,810	2,113,106	89	3,131,231	8,159,840	38	
General Organization for Youth & Sports	1,444	-	-	12,791,935	13,727,477	93	12,369,478	16,397,921	75	
Equestrian & Horse Racing Club	-	-	-	1,264,690	1,265,775	100	-	-	-	
Ministry of Social Development	18,068	6,000	301	17,637,152	17,739,092	99	116,643	618,631	19	
Prime Minister's Advisors Offices	45	-	-	1,412,779	1,727,276	82	-	-	-	
Ministry of Industry & Commerce	7,209,365	5,113,000	141	9,132,462	8,978,394	102	1,424,620	13,536,640	11	
P. Com. for Prot. of Marine Res. Env. & Wildlife	293,514	212,000	138	4,761,630	3,934,059	121	2,809,643	6,709,958	42	
Moh'd Bin Khalifa Al Khalifa Cardiac Center	-	-	-	7,957,428	7,771,500	102	-	-	-	
Acting Prime Minister	-	-	-	506,371	1,092,151	46	-	-	-	
Ministry of Housing	5,350	-	-	2,844,192	2,844,285	100	81,659,679	100,130,834	-	
Ministry of Works	259,049	217,000	119	22,713,951	22,794,985	100	108,028,970	109,922,182	98	
Electricity & Water Authority	98,653,733	87,048,000	113	190,800,408	191,013,270	100	116,137,359	116,261,314	100	
Postal, Telecom., Freq., and Transp.	4,613,666	6,686,000	69	7,092,499	7,136,048	99	339,132	1,331,182	25	

Kingdom Of Bahrain
Consolidated Final Account for the Year ended 31 Dec 2008

BD

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
National Guard	-	-	-	19,895,037	19,895,088	100	3,013,579	3,030,505	99
National Oil & Gas Authority	298,496	478,000	62	3,089,116	3,081,265	100	-	-	-
Civil Aviation Affairs	25,900,684	19,674,000	132	17,508,703	17,659,469	99	12,297,302	24,704,767	50
Min. of State For Shura Coun. & Rep. Coun. Aff.	-	-	-	911,451	912,274	100	-	-	-
Tender Board	75	-	-	725,841	727,245	100	194,010	280,076	69
Transfers budgets & Investments	55,659,140	134,582,269	41	338,575,632	434,079,211	78	59,940,734	118,333,940	51
Oil and Gas Revenues	2,284,242,971	1,244,628,000	184	-	-	-	-	-	-
Ministry of Cabinet Affairs	-	-	-	1,532,756	1,464,120	105	-	-	-
Civil Service Bureau	1,367	-	-	4,276,353	4,397,056	97	641,785	670,523	96
Central Informatics Organization	574,163	467,000	123	6,359,740	6,490,682	98	1,001,329	1,672,005	60
Min. of Justice & Islamic Affairs - Islamic Aff.	3,365	13,000	26	1,970,073	2,217,515	89	516,749	1,118,890	46
Survey & Land Registration Bureau	15,239,515	5,000,000	305	4,791,387	4,791,835	100	393,735	2,278,000	17
Ministry of Finance	10,484	1,704,731	-	6,699,871	7,302,730	92	1,530,313	2,702,789	57
Central Stores Directorate	544,514	457,000	119	2,406,798	2,326,918	103	-	-	-
Customs Affairs	102,328,275	94,276,000	109	11,947,070	21,749,175	55	23,275,343	27,739,956	84
Total	2,677,642,159	1,687,900,000	159	1,551,978,192	1,644,208,467	94	508,283,314	661,906,260	77

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 2007
Prime Minister's Court	-	-	-	-	-	-	-	-	-	310
Ministry of Interior	-	38,477,607	6,490,163	64,350	-	118,286	704,962	45,855,368	42,695,000	45,995,947
National Security Agency	-		190	-	-	-		190	-	700
Legal Affairs	-	195	2,908	-	-	-	1,081	4,184	49,000	12,587
Ministry of Foreign Affairs	-	583,746		-	-	-	350,000	933,746	1,570,000	985,324
Ministry of Justice & Islamic Affairs - Justice	-	3,352,540	12,950	329,121	-	177	3,873,860	7,568,648	5,643,000	6,879,488
Supreme Council for Oil	-	-	-	-	-	-	-	-		-
Ministry of Culture & Information	-	8,069,425	222,050	25,650	-	490	36,960	8,354,575	7,285,000	6,740,022
Ministry Of Education	-	21,660	90,225	(394)	-	-	92,837	204,328	145,000	208,544
Ministry of Health	-	28,121	12,517,809	274,991	-	-	178,291	12,999,212	8,035,000	10,881,109
Min. of Mun. & Agr. Aff. (Agr. Aff.)	-	1,595	142,357	11,048	-	72,321	34,227	261,548	300,000	254,989
Ministry of Labor	-	5,590,853	2,285	-	-	-	5,439	5,598,577	21,614,000	4,159,265
Min. of Munc. & Agri. (Planning)	-	-	-	-	-	-	4,500	4,500	2,000	-
General Org. for Youth & Sports	-	680	250	400	-	-	114	1,444	-	1,169
Ministry of Social Development	-	1,240	-	-	-	-	16,828	18,068	6,000	18,608
PM Advisor For Legal Affairs	-	45	-	-	-	-	-	45	-	-
Ministry of Industry & Commerce	-	3,144,781	103,648	3,943,237	-	-	17,698	7,209,364	5,113,000	7,086,816
P. Com. for Prot. of Marine Res. Env. & Wild.	-	244,791	15,345	33,378	-	-	-	293,514	212,000	265,749
Ministry of Housing	-	5,350	-	-	-	-	-	5,350	-	-
Ministry of Works	-	156,431	3,610	228	-	12,484	86,296	259,049	217,000	161,124
Electricity & Water Authority	-	55,206	97,592,526	198,705	-	198,610	608,685	98,653,732	87,048,000	77,636,812
Postal, Telecom., Freq., and Transp.	-	52,480	4,531,007		-	-	30,179	4,613,666	6,686,000	5,907,752
National Guard Headquarter	-	-	-	-	-	-	-	-	-	10,092
National Oil & Gas Authority	291,916		-		-	-	6,580	298,496	478,000	294,151
Civil Aviation Affairs	-	5,098,322	15,435,946	5,361,593	-	-	4,824	25,900,685	19,674,000	23,523,704
Tender Board	-	75	-		-	-	-	75	-	1,400
Budget Transfers	-	3,117,511	3,650	15,314,343	29,467,743	-	7,755,892	55,659,140	134,582,269	113,648,609
Oil & Gas Revenue	2,280,924,787	3,318,184	-	-	-	-	-	2,284,242,971	1,244,628,000	1,633,315,532
Civil Service Bureau	-	290	-	-	-	-	1,077	1,367	-	1,250
Central Informatics Organization	-	558,614	309	-	-	5,010	10,231	574,164	467,000	454,260
Min. of Justice & Islamic Affairs - Islamic Aff.	-	2,155	1,200	-	-	-	10	3,365	13,000	10,597
Survey & Land Registration Bureau	-	15,132,955	106,559	-	-	-	-	15,239,514	5,000,000	12,446,836
Ministry of Finance	-	1,002	-	78	-	727	8,677	10,484	1,704,731	5,320
Central Stores Directorate	-	17,360	1,022	34,970	-	425,423	65,740	544,514	457,000	1,301,872
Customs Affairs		99,287,320	65,685	-	-	-	2,975,271	102,328,276	94,276,000	84,450,696
Total	2,281,216,703	186,320,533	137,341,695	25,591,699	29,467,743	833,527	16,870,259	2,677,642,159	1,687,900,000	2,036,660,634

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	712,755,728	5,646,411	100,179,586	818,581,725	473,355	819,055,080	822,054,854	(2,999,774)
Services	106,077,652	4,721,548	771,652	111,570,852	-	111,570,852	114,526,244	(2,955,392)
Consumables	191,482,677	(10,745,799)	501,000	181,237,878	-	181,237,878	177,007,507	4,230,371
Assets	15,514,954	634,272	217,178	16,366,404	1,964,000	18,330,404	19,251,742	(921,338)
Maintenance	32,250,125	12,023,117	-	44,273,242	160,000	44,433,242	44,344,947	88,295
Transfers	193,139,009	(8,731,849)	62,430,588	246,837,748	1,211,108	248,048,856	212,830,959	35,217,897
Grants, Subsidies, & Rep. of Loan Interests	130,679,855	(3,547,700)	94,400,000	221,532,155	-	221,532,155	161,961,939	59,570,216
Total Recurrent Expenditure	1,381,900,000	0	258,500,004	1,640,400,004	3,808,463	1,644,208,467	1,551,978,192	92,230,275
Projects	490,000,000	0	-	490,000,000	171,906,260	661,906,260	508,283,314	153,622,946
Total Expenditure	1,871,900,000	0	258,500,004	2,130,400,004	175,714,723	2,306,114,727	2,060,261,506	245,853,221

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	Available Budget
Public Administration Sector	451,329,000	12,240,511	51,031,386	514,600,897	267,355	514,868,252
Prime Minister Court	11,400,000	4,500,216	273,527	16,173,743	-	16,173,743
Prime Minister's Advisors Offices	1,602,000	56,167	69,109	1,727,276	-	1,727,276
Acting Prime Minister	1,047,000	-	45,151	1,092,151	-	1,092,151
Ministry of Defense	210,590,000	-	23,270,500	233,860,500	-	233,860,500
Ministry of Interior	148,262,000	2,155,131	20,488,025	170,905,156	-	170,905,156
National Security	12,250,000	-	1,374,420	13,624,420	-	13,624,420
National Guard	16,679,000	1,500,000	1,716,088	19,895,088	-	19,895,088
Directorate of Legal Affairs	1,196,000	60,774	206,305	1,463,079	-	1,463,079
Ministry of Foreign Affairs	17,058,000	3,542,000	379,294	20,979,294		20,979,294
Ministry of Justice & Islamic Affairs	14,673,000	250,000	863,337	15,786,337	-	15,786,337
Ministry of Cabinet Affairs	1,348,000	-	116,120	1,464,120	-	1,464,120
Civil Service Bureau	4,018,000	-	325,701	4,343,701	53,355	4,397,056
Central Informatics Organization	4,719,000	176,223	1,381,459	6,276,682	214,000	6,490,682
Min. of Justice & Islamic Affairs - Isl.	2,112,000	-	105,515	2,217,515	-	2,217,515
Survey & Land Registration Bureau	4,375,000	-	416,835	4,791,835	-	4,791,835
Social Services Sector	347,895,000	(822,286)	38,069,452	385,142,166	1,910,000	387,052,166
Ministry of Culture & Information	9,323,000	-284,213	589,555	9,628,342	160,000	9,788,342
Ministry of Education	171,707,000	-	26,299,079	198,006,079	-	198,006,079
Ministry of Health	132,830,000	64,127	9,723,193	142,617,320	-	142,617,320
Ministry of Labor	4,758,000		415,856	5,173,856	-	5,173,856
Ministry of Social Development	17,993,000	-2,706,200	702,292	15,989,092	1,750,000	17,739,092
General Organization For Youth And	11,284,000	2,104,000	339,477	13,727,477	-	13,727,477
Economic Services Sector	19,553,000	213,571	1,502,736	21,269,307	420,000	21,689,307
Ministry of Industry & Commerce	8,153,000	284,213	541,181	8,978,394		8,978,394
National Oil & Gas Authority	2,400,000	-	261,265	2,661,265	420,000	3,081,265
Ministry of Finance	6,946,000	-70,642	427,372	7,302,730	-	7,302,730
Central Stores Directorate	2,054,000	-	272,918	2,326,918	-	2,326,918
Infrastructure Sector	251,041,000	1,027,992	11,128,240	263,197,232	-	263,197,232
Ministry of Housing	-	2,321,535	522,750	2,844,285	-	2,844,285
Ministry of Works	22,490,000	-1,685,094	1,990,079	22,794,985		22,794,985
Electricity & Water Authority	186,728,000	-	4,285,270	191,013,270	-	191,013,270
Postal, Telecommunications, Frequen	6,351,000	43,346	741,702	7,136,048	-	7,136,048
Civil Aviation Affairs	15,366,000	348,205	1,945,264	17,659,469	-	17,659,469
Customs Affairs	20,106,000	-	1,643,175	21,749,175	-	21,749,175
Miscellaneous Budgets	21,398,000	612,276	1,312,023	23,322,299	-	23,322,299
Supreme Council For Oil	170,000	-	6,960	176,960	-	176,960
Min. of Munc & Agr. Aff. (Agr. Aff.)	5,729,000	156,133	536,247	6,421,380	-	6,421,380
Min. of Munc. & Agri. (Planning)	1,650,000	350,000	113,106	2,113,106	-	2,113,106
Equestrian & Horse Racing Club	1,176,000	-	89,775	1,265,775	-	1,265,775
P. Com. for Prot. of Marine Res. Env	3,514,000	80,745	339,314	3,934,059	-	3,934,059

Ministries or Government Authorities	Initial Budget	Amendment	Additional Budget	Budget After Amendment	Carried Forward budget from previous	Available Budget
Moh'd Bin Khalifa Cardiac Center	7,644,000	-	127,500	7,771,500	-	7,771,500
Min. of State For Shura Coun. & Reg	850,000	-	62,274	912,274	-	912,274
Tenders Board	665,000	25,398	36,847	727,245	-	727,245
Trnsfrd Bud. & Acc. Under MOF S	290,684,000	(13,272,064)	155,456,167	432,868,103	1,211,108	434,079,211
1- Transferred Budget	103,639,000	34,090,718	39,053,342	176,783,060	-	176,783,060
Municipalities Councils	612,000	-	-	612,000	-	612,000
The Constitutional Court	1,620,000	84,000	75,295	1,779,295	-	1,779,295
Radio & TV Corporation	11,416,000	-	781,199	12,197,199	-	12,197,199
Bahrain Center for Studies & Research	1,131,000	-	114,574	1,245,574	-	1,245,574
Sunni Awqaf	2,465,000	-	-	2,465,000	-	2,465,000
Ja'faria Awqaf	2,465,000	-	-	2,465,000	-	2,465,000
University of Bahrain	37,870,000	-	3,007,934	40,877,934	-	40,877,934
High Cost Grants	12,500,000	-	23,900,000	36,400,000	-	36,400,000
Bait Al-quran	76,000	-	-	76,000	-	76,000
Shura Council	5,962,000	-	-	5,962,000	-	5,962,000
Council of Representatives	5,830,000	-	-	5,830,000	-	5,830,000
Governorates	3,942,000	-	224,340	4,166,340	-	4,166,340
High Council for Islamic Affairs	1,440,000	1,618,718	-	3,058,718	-	3,058,718
National Audit Court	2,680,000	-	-	2,680,000	-	2,680,000
Supreme Council For Profession Training	3,500,000	-	-	3,500,000	-	3,500,000
Economic Development Board	4,000,000	-	-	4,000,000	-	4,000,000
Bahrain International Exhibition Centre	750,000	-	-	750,000	-	750,000
Royal Charity Organization	1,880,000	-	-	1,880,000	-	1,880,000
Political Societies Support	2,000,000	-	-	2,000,000	-	2,000,000
Bahrain Institute For Political Development	1,500,000	-	-	1,500,000	-	1,500,000
Housing Programme Support (Rent & Maintenance)	-	14,400,000	10,200,000	24,600,000	-	24,600,000
Housing Programme Supp.(Hous. Income)	-	4,000,000	-	4,000,000	-	4,000,000
Labour Market Regulatory Authority	-	5,000,000	-	5,000,000	-	5,000,000
The National Project For Employment	-	-	-	-	-	-
Social Welfare Fund	-	8,400,000	750,000	9,150,000	-	9,150,000
Supreme Council For Defence Secretariat	-	288,000	-	288,000	-	288,000
The General Organization Of Port	-	-	-	-	-	-
Bahrain Institute of Public Administration	-	300,000	-	300,000	-	300,000
2-Accounts Under MoFNE Supervision	187,045,000	(47,362,782)	116,402,825	256,085,043	1,211,108	257,296,151
loan service	105,000,000	-	-	105,000,000	-	105,000,000
Bahrain share in GCC	2,200,000	-	-	2,200,000	-	2,200,000
Government Grants	2,000,000	1,000,000	-	3,000,000	-	3,000,000
Government Share in Pension Scheme	525,000	-	135,000	660,000	-	660,000
Government Contribution & Participation	1,000,000	100,000	147,614	1,247,614	-	1,247,614
Miscellaneous Commitments	4,000,000	2,000,000	438,007	6,438,007	-	6,438,007
Social Allowance Expenditure Cost	4,000,000	-	-	4,000,000	-	4,000,000
Social Insurance Public Authority	-	-	9,000,000	9,000,000	-	9,000,000
Programs & Performance Budget Introduction	600,000	-	-	600,000	-	600,000

BD

Ministries or Government Authorities	Initial Budget	Amendment	Additional Budget	Budget After Amendment	Carried Forward budget from previous	Available Budget
Other Estimations for Ministries and (	51,270,000	(51,262,782)	-	7,218	-	7,218
Reserved Fund	-	-	609,549	609,549	-	609,549
Risk Finance	2,200,000	-	-	2,200,000	-	2,200,000
National Cooperation system with UN	750,000	-	-	750,000	-	750,000
Compulsory Early Retirement Program	13,500,000	-	-	13,500,000	-	13,500,000
Sheikh Isa Bin Salman Cultural Centre	-	800,000	-	800,000	-	800,000
Gov. Unemployment Insurance Share	-	-	9,741,560	9,741,560	-	9,741,560
National Program For Recruitment and	-	-	11,000,000	11,000,000	-	11,000,000
Carried forward Budgets	-	-	-	-	1,211,108	1,211,108
Additional Budget	-	-	14,831,095	14,831,095	-	14,831,095
Reduce Cost of Living Burden	-	-	70,500,000	70,500,000	-	70,500,000
Total	1,381,900,000	-	258,500,004	1,640,400,004	3,808,463	1,644,208,467

Recurrent Expenditure By Chapters And Ministries**BD**

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Subsidies	Total	Budget	Actual 2007
Prime Minister's Court	2,999,229	849,781	653,717	88,806	7,756	10,500,000	-	15,099,289	16,173,743	13,429,146
Ministry of Defense	195,227,750	18,187,570	7,412,132	1,301,897	14,325,461	-	351,704	236,806,514	233,860,500	215,006,937
Ministry of Interior	157,620,844	10,121,193	3,837,632	2,767,264	3,153,817			177,500,750	170,905,156	152,816,508
National Security Agency	-	-	-	-	-	13,624,420	-	13,624,420	13,624,420	12,798,505
Legal Affairs	1,261,803	108,749	17,962	31,743	2,931	-		1,423,188	1,463,079	1,127,033
Ministry of Foreign Affairs	13,905,605	8,092,372	461,433	822,811	583,201	-	49,001	23,914,423	20,979,294	20,781,899
Ministry of Justice & Islamic Affairs - Justice	12,028,376	3,082,079	147,396	397,732	296,998	-	255,000	16,207,581	15,786,337	14,615,725
Supreme Council for Oil	60,176	16,042	612	516	264	-		77,610	176,960	91,916
Ministry of Culture & Information	5,298,083	3,263,767	334,405	274,240	443,371	-	158,400	9,772,266	9,788,342	8,922,750
Ministry of Education	168,387,405	22,215,554	3,299,166	2,428,753	1,636,100	-	40,600	198,007,578	198,006,079	171,293,955
Ministry of Health	103,839,463	9,770,807	30,079,749	595,594	2,922,006	-	21,835	147,229,454	142,617,320	126,794,326
Min. of Munc & Agr. Aff. (Agr. Aff.)	4,662,246	891,624	467,398	82,775	145,954	-		6,249,997	6,421,380	5,562,724
Ministry of Labor	3,428,135	756,681	98,537	91,445	56,189	-	150,000	4,580,987	5,173,856	4,215,929
Min. of Munc. & Agri. (Planning)	1,528,869	272,347	28,228	41,833	7,532	-		1,878,809	2,113,106	1,577,503
General Organization for Youth & Sports	3,024,850	1,685,326	163,881	372,842	118,629	4,805,680	2,620,726	12,791,934	13,727,477	11,184,305
Equestrian & Horse Racing Club	728,452	279,224	17,378	4,724	234,912			1,264,690	1,265,775	1,185,384
Ministry of Social Development	6,572,990	3,000,252	459,818	2,434,422	708,240	40,000	4,421,431	17,637,153	17,739,092	13,658,007
Prime Minister's Advisors Offices	1,095,706	224,630	30,773	47,666	14,004	-	-	1,412,779	1,727,276	1,534,096
Ministry of Industry & Commerce	5,722,683	3,079,065	122,769	64,444	143,501	-	-	9,132,462	8,978,394	8,653,410
P. Com. for Prot. of Marine Res. Env. & Wildlife	3,705,700	512,960	219,043	123,513	200,414	-	-	4,761,630	3,934,059	3,973,568
Moh'd Bin Khalifa Al Khalifa Cardiac Center	3,596,356	233,154	3,522,297	367,775	237,847	-	-	7,957,429	7,771,500	7,730,797
Acting Prime Minister	356,979	104,131	17,634	23,280	4,347	-	-	506,371	1,092,151	439,411
Ministry of Works	19,632,004	2,300,739	(248,428)	657,346	372,289	-	-	22,713,950	22,794,985	23,167,678
Ministry of Housing	2,562,727	233,213	9,692	26,131	12,429	-	-	2,844,192	2,844,285	-
Electricity & Water Authority	40,508,469	8,547,257	124,075,783	2,405,796	15,263,104	-	-	190,800,409	191,013,270	167,987,444
Postal, Telecom., Freq., and Transp.	4,917,949	1,813,568	80,465	109,928	170,590	-	-	7,092,500	7,136,048	6,495,416
National Guard	14,795,629	768,150	618,081	2,640,649	693,429	-	379,099	19,895,037	19,895,088	17,693,183
National Oil & Gas Authority	2,376,029	610,476	43,711	47,446	11,453	-	-	3,089,115	3,081,265	1,968,527
Civil Aviation Affairs	10,388,329	5,294,862	233,412	271,247	1,320,853	-	-	17,508,703	17,659,469	15,825,017
Min. of State For Shura Coun. & Rep. Coun. Aff.	641,785	233,697	11,684	22,987	1,298	-	-	911,451	912,274	793,794
Tender Board	417,545	281,191	14,207	7,163	5,735	-	-	725,841	727,245	636,954
Transfers budgets	-	1,200,631				183,860,859	153,514,142	338,575,632	434,079,211	254,940,379
Ministry of Cabinet Affairs	1,192,350	292,302	16,547	24,781	6,777	-	-	1,532,757	1,464,120	1,329,009
Civil Service Bureau	3,426,277	642,239	35,255	13,848	158,734	-	-	4,276,353	4,397,056	3,978,505
Central Informatics Organization	3,909,925	1,172,759	536,952	284,189	455,915	-	-	6,359,740	6,490,682	4,877,496
Min. of Justice & Islamic Affairs - Islamic Aff.	898,312	960,536	14,483	43,749	52,994	-	-	1,970,074	2,217,515	1,946,549
Survey & Land Registration Bureau	3,898,264	690,062	42,464	66,545	94,052	-	-	4,791,387	4,791,835	4,279,382

Kingdom Of Bahrain
Consolidated Final Account for the Year ended 31 Dec 2008

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Subsidies	Total	Budget	Actual 2007
Ministry of Finance	4,611,054	1,607,628	52,875	113,936	314,378	-	-	6,699,870	7,302,730	5,765,175
Central Stores Directorate	2,061,113	187,712	31,904	79,397	46,672	-	-	2,406,797	2,326,918	2,100,542
Customs, Ports & Free Zones Affairs	10,765,394	941,914	46,462	72,528	120,773	-	-	11,947,070	21,749,175	19,914,741
Total	822,054,854	114,526,244	177,007,507	19,251,742	44,344,947	212,830,959	161,961,939	1,551,978,192	1,644,208,467	1,331,093,625

Projects Expenditures By Ministries & Government Authorities

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Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2007
Prime Minister Court	80,733	51,200	63	118,203
Ministry of Defense	10,978,349	10,976,316	100	9,183,143
Ministry of Interior	36,199,971	34,822,311	96	32,841,805
Ministry of Foreign Affairs	2,219,103	334,592	15	2,929,898
Ministry of Justice & Islamic Affairs - Justice	1,300,500	1,163,183	89	-
Ministry of Culture & Information	6,012,993	2,815,999	47	2,189,003
Ministry of Education	11,076,307	2,485,746	22	6,809,393
Ministry of Health	35,054,352	26,380,954	75	17,720,500
Min. of Munc & Agr. Aff. (Agr. Aff.)	2,805,422	422,447	15	436,873
Ministry of Labor	578,577	8,932	2	95,222
Min. of Munc. & Agri. (Munc. Aff.)	8,159,840	3,131,231	38	5,140,864
General Organization For Youth And Sport	16,397,921	12,369,478	75	9,429,405
Ministry of Social Development	618,631	116,643	19	53,053
Ministry of Industry & Commerce	13,536,640	1,424,620	11	2,024,426
Ministry of Housing	100,130,834	81,659,679	82	-
Public Com. For The Protection Of Marine & Wildlif	6,709,958	2,809,643	42	1,371,050
Ministry of Works	109,922,182	108,028,970	98	194,592,724
Electricity & Water Authority	116,261,314	116,137,359	100	101,462,559
Postal, Telecom., Freq., and Transp.	1,331,182	339,132	25	347,401
National Guard	3,030,505	3,013,579	99	2,385,228
Civil Aviation Affairs	24,704,767	12,297,302	50	15,024,791
Tender Board	280,076	194,010	69	69,580
Transferred Budgets	113,681,504	57,430,211	51	56,753,387
TV & Radio Organization	4,652,436	2,510,523	54	3,044,495
Civil Service Bureau	670,523	641,785	96	237,890
Central Informatics Organization	1,672,005	1,001,329	60	1,031,802
Min. of Justice & Islamic Affairs - Islamic Aff.	1,118,890	516,749	46	560,008
Survey & Land Registration Bureau	2,278,000	393,735	17	215,351
Ministry of Finance	2,702,789	1,530,313	57	857,202
Customs Affairs	27,739,956	23,275,343	84	20,045,216
Total	661,906,260	508,283,314	77	486,970,473

Carried Forward Recurrent Expenditure Budget

	BD	
Ministries or Government Authorities	2008	2007
Central Informatics Organization	-	214,000
Ministry of Social Development	-	1,930,000
General Organization for Youth & Sports	851,582	-
Ministry of Labor	224,000	224,185
Ministry of Culture & Information	-	160,000
Postal, Telecommunications, Frequencies, and Transportaion	-	176,000
Tender Board	-	3,923
Ministry of Finance	-	627,000
Civil Service Bureau	-	53,355
National Oil & Gas Authority	-	420,000
Other Estimates for Ministries and Government Authorities	24,150,545	-
Total	25,226,127	3,808,463