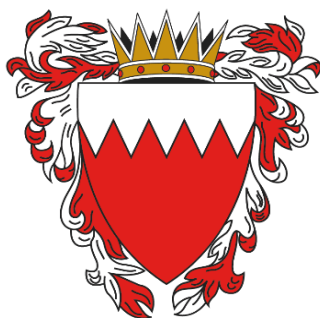


Kingdom of Bahrain



Consolidated Final Account

**For The Year Ended
31 December 2024**

Kingdom Of Bahrain
Consolidated Revenue/Expenditure Statement
For The Year Ended 31 December 2024

BD

Description	Notes	Budget 2024	Actual 2024	Actual 2023
Revenue				
Oil & Gas	4.3	2,146,812,000	1,819,851,820	2,034,699,810
Revenues & Fees	4.3	962,819,233	943,022,061	920,775,284
Gov. Goods & Services	4.3	84,620,353	72,914,586	76,529,614
Investments & Gov. Properties	4.3	198,463,913	166,231,924	131,278,396
Sale of Capital Assets	4.3	735,167	640,021	723,808
Fines, Penalties & Mis.	4.3	75,923,334	23,433,622	31,964,389
Total Revenue	4.3.2	3,469,374,000	3,026,094,034	3,195,971,301
Recurrent Expenditures				
Manpower	8.7.5	1,347,721,063	1,377,932,661	1,403,849,201
Services	8.7.5	232,444,938	250,179,667	237,556,132
Consumables	8.7.5	55,971,355	55,141,382	84,234,155
Assets	8.7.5	14,234,529	13,330,175	14,941,960
Maintenance	8.7.5	31,905,473	38,481,640	36,277,562
Transfers	8.7.5	540,472,845	626,613,466	621,275,331
Grants & Repayment of Loan Interests	8.7.5	1,163,762,917	1,399,598,456	1,294,545,862
Total Recurrent Expenditure	8.7.6.5.2	3,386,513,120	3,761,277,447	3,692,680,203
Projects	10.5.2	299,000,000	290,992,012	277,223,271
Total Expenditure	5	3,685,513,120	4,052,269,459	3,969,903,474
Surplus / (Deficit)		(216,139,120)	(1,026,175,425)	(773,932,173)

Carried Forward Budget				
			2024	2023
Recurrent Expenditure Budget	12.5		-	7,109,185
Projects Budget	12.5		21,000,000	47,000,000
Total Carried Forward Budget			21,000,000	54,109,185

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, 2024, in accordance with the allocated appropriations in the 2024 state's budget.

1. Main Accounting policies

1.1 Accounting Basis

Based on the circular No. (5) for the year 2024 issued by the Minister of Finance and National Economy on September 22, 2024, Final Account was prepared according to Modified cash basis of accounting.

1.2 Revenue

1.2.1 Oil and Gas Revenue

Oil and Gas revenues shall be recorded as follow:

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

2.2.1 Other Government Revenues:

All funds received are recorded as revenue in the year in which it is collected, excluding funds received as a trust, deposit, or collateral.

3.1 Manpower Costs

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

4.1 Goods and services Expenditures

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

5.1 Stock items expenditures

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

6.1 Purchase of Capital Goods

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

7.1 Transfers, Grants, And Subsidies

Recorded as expenditures in the year in which they become payable. These expenditures are considered payable if the payment conditions to the beneficiary are fulfilled.

8.1 Interest Payable

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

9.1 Projects Costs

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

10.1 Amendment in Revenue

Mistakenly recorded revenues shall be corrected in the same account in which it was recorded, if the error was discovered before the final closing of the accounts. Any correction after final closing of accounts shall be recorded in the net asset account.

11.1 Amendment in Expenditures

Mistakenly recorded expenditure shall be corrected in the same account in which it was recorded, if the error was discovered before the final closing.

Otherwise ,if it was discovered after the final closing and it included receiving or paying specific amounts then it shall be recorded in the net asset account.

12.1 Carry Forward Budget

Excess budgets approved by Minister of Finance and National Economy to be carried forward to the next year, shall be recorded as expenditures in the year in which it is expensed, in accordance with the basis and rules mentioned above.

2- Revenues and Expenditures By Ministries & Government Authorities

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures			BD
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend	
Ministry of Tourism	7,298,988	-	-	283,454	283,455	100	-	-	-	
Ministry of Sustainable Development	-	-	-	497,346	500,000	99	-	-	-	
Ministry of Legal Affairs	-	-	-	261,607	261,608	100	-	-	-	
Prime Minister's Office	178	-	-	18,621,568	19,736,000	94	6,100,000	6,100,000	100	
Ministry of Defence (See Note 11)	-	-	-	516,657,511	516,657,511	100	995,966	998,951	100	
Ministry of Interior	52,261,876	76,510,000	68	387,514,407	375,628,090	103	13,606,612	13,606,612	100	
National Intelligence Agency	-	-	-	34,130,480	34,130,480	100	-	-	-	
Legislation & Legal Opinion Commission	-	181,000	-	2,516,928	2,516,929	100	3,997	3,997	-	
Ministry of Foreign Affairs	1,208,632	2,678,000	45	45,061,874	45,061,875	100	937,760	1,000,000	94	
Ministry of Justice, Islamic Affairs & Awqaf	22,397,899	35,000,000	64	12,146,019	12,146,021	100	91,463	400,000	23	
Ministry of Education	182,457	135,000	135	302,518,036	274,448,433	110	14,203,314	14,203,314	100	
Ministry of Health	4,621,285	6,000,000	77	28,500,527	28,500,528	100	183,727	183,727	100	
Ministry of Municipalities Affairs & Agriculture	1,187,215	1,431,548	83	4,421,604	4,421,604	100	4,230,347	4,230,347	100	
Ministry of Labour	2,526	-	-	5,322,776	5,322,777	100	24,804	50,000	50	
Ministry of Youth Affairs	35,217	25,000	141	3,250,506	3,250,507	100	163,976	702,933	23	
Rashed Club for Equestrian & Horse Racing	-	-	-	4,719,643	4,719,643	100	8,720,723	8,720,723	100	
Ministry of Social Development	41,467	-	-	7,280,887	7,280,889	100	11,669	100,000	12	
Ministry of Cabinet Affairs	-	-	-	2,379,811	2,702,000	88	-	-	-	
Ministry of Industry & Commerce	38,927,691	39,058,000	100	10,231,882	10,231,883	100	2,074,702	2,074,702	100	
Ministry of Housing & Urban Planning -Housing Sector	128,295	-	-	4,307,432	4,307,433	100	72,276,825	90,000,000	80	
Deputy Prime Minister	-	-	-	660,789	660,789	100	-	-	-	
Ministry of Electricity & Water Affairs	-	-	-	633,448	646,000	98	3,492,449	3,492,449	100	
Supreme Council for Environment	2,481,584	20,609,452	12	6,648,067	6,648,069	100	544,550	689,568	79	
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note11)	-	-	-	26,915,803	25,666,000	105	-	-	-	
Ministry of Works	3,704,248	4,300,000	86	45,409,075	45,409,075	100	84,235,759	69,907,114	120	
Ministry of Transportation & Telecommunications	58,427,535	61,297,000	95	29,436,800	29,436,800	100	4,539,251	4,539,251	100	
National Guard	-	-	-	42,973,999	42,974,000	100	1,645,183	1,645,183	100	
Ministry of Oil and Environment	-	-	-	1,908,638	1,908,639	100	-	-	-	
Ministry of Parliamentary Affairs	-	-	-	1,543,335	1,543,335	100	-	-	-	
National communication center	-	-	-	1,447,228	1,447,229	100	300	300	100	
Ministry of Information	631,381	1,737,000	36	20,421,665	20,421,666	100	2,348,662	4,000,000	59	
Tender Board	1,042,488	2,245,000	46	1,719,268	1,719,268	100	15,576	15,576	100	
Transfers (See Note 9 &10)	197,541,869	284,521,000	69	1,974,491,174	1,652,097,513	120	44,492,101	45,990,771	97	

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Oil & Gas Revenue	1,819,851,820	2,146,812,000	85	0	0	-	-	-	-
Bahrain Authority for Culture & Antiquities	370,048	500,000	74	7,060,838	7,060,839	100	7,112,516	7,112,516	100
Supreme Council for Health	-	-	-	2,340,211	2,340,212	100	785,904	785,904	100
Administrative Organization for Public Prosecution	940	-	-	3,894,710	3,894,710	100	454,027	454,027	100
Education & Training Quality Authority	299,298	-	-	3,392,243	3,392,243	100	-	-	-
Civil Service Bureau	2,750	-	-	5,603,598	5,603,599	100	29,898	50,000	60
Information & Egovernment Authority	2,657,642	8,326,000	32	14,091,324	14,091,324	100	3,728,426	3,728,426	100
General Secretariat for Youth & Sports High Council	12,600	-	-	7,323,524	7,323,524	100	2,346,855	2,346,855	100
Supreme Judicial Council	438	-	-	15,934,683	15,934,684	100	104,043	104,043	100
Survey & Land Registration Bureau	16,639,190	20,875,000	80	4,381,210	4,381,210	100	481,219	600,000	80
Bahrain Institute for Political Development	-	-	-	1,067,913	1,067,916	100	-	-	-
Ministry of Finance and National Economy	4,933	-	-	8,925,682	8,925,682	100	998,516	1,000,000	100
Customs Affairs	107,656,424	110,000,000	98	18,997,718	18,997,718	100	1,023,933	1,023,933	100
Bahrain Oncology Center (See Note 11)	-	-	-	37,180,574	33,174,200	112	-	-	-
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	1,237,141	3,364,000	37	3,005,344	3,005,346	100	1,458,900	1,458,900	100
Supreme Council for Islamic Affairs	-	-	-	2,367,634	3,016,000	79	196,891	300,000	66
King Hamad University Hospital (See Note 11)	-	-	-	46,540,196	37,281,400	125	-	-	-
National Health Regulatory Authority	2,918,833	3,845,000	76	3,248,391	3,248,392	100	327,785	327,785	100
National Bureau For Revenue	682,287,051	639,924,000	107	6,914,044	6,914,046	100	4,512,021	4,512,021	100
Bahrain Space Agency	32,095	-	-	717,562	717,564	100	51,289	100,000	51
General Sports Authority	-	-	-	23,456,461	23,456,462	100	2,440,073	2,440,072	100
Total	3,026,094,034	3,469,374,000	87	3,761,277,447	3,386,513,120	111	290,992,012	299,000,000	97

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 2023
Ministry of Tourism	-	-	-	7,298,988	-	-	7,298,988	-	-
Prime Minister's Office	-	-	-	-	178	-	178	-	-
Ministry of Interior	-	48,472,277	3,497,399	59,070	52,803	180,327	52,261,876	76,510,000	57,398,791
Legislation & Legal Opinion Commission	-	-	-	-	-	-	-	181,000	-
Ministry of Foreign Affairs	-	1,134,166	-	-	8,948	65,518	1,208,632	2,678,000	1,330,629
Ministry of Justice, Islamic Affairs & Awqaf	-	9,273,965	72,378	-	378	13,051,178	22,397,899	35,000,000	26,596,084
Ministry of Education	-	9,570	95,888	-	70,915	6,084	182,457	135,000	107,932
Ministry of Health	-	75	4,557,833	5,762	5,184	52,431	4,621,285	6,000,000	4,766,600
Ministry of Municipalities Affairs & Agriculture	-	130,472	876,568	180,147	6	22	1,187,215	1,431,548	5,501,850
Ministry of Labour	-	-	-	-	2,276	250	2,526	-	-
Ministry of Youth Affairs	-	-	34,475	-	742	-	35,217	25,000	19,660
Ministry of Social Development	-	41,467	-	-	-	-	41,467	-	150
Ministry of Industry & Commerce	-	24,213,104	748,024	13,606,318	1,500	358,745	38,927,691	39,058,000	38,913,237
Ministry of Housing & Urban Planning -Housing Sector	-	301	-	-	13,070	114,924	128,295	-	707
Supreme Council for Environment	-	2,126,114	86,847	243,824	24,799	-	2,481,584	20,609,452	1,514,095
Ministry of Works	-	493,525	117,945	2,678,196	187,087	227,495	3,704,248	4,300,000	4,774,809
Ministry of Transportation & Telecommunications	-	13,929,364	31,706,939	12,514,291	455	276,486	58,427,535	61,297,000	52,881,362
Ministry of Parliamentary Affairs	-	-	-	-	-	-	-	-	230
Tender Board	-	597,933	444,555	-	-	-	1,042,488	2,245,000	912,835
Transfers	-	34,790,117	27,933,563	129,464,577	80,064	5,273,548	197,541,869	284,521,000	173,662,262
Oil & Gas Revenue	1,819,851,820	-	-	-	-	-	1,819,851,820	2,146,812,000	2,034,699,810
Ministry Of Information	-	510,735	69,125	44,631	-	6,890	631,381	1,737,000	897,892
Bahrain Authority for Culture & Antiquities	-	184,907	613	123,500	310	60,718	370,048	500,000	307,544
Administrative Organization for Public Prosecution	-	-	-	-	940	-	940	-	-
Education & Training Quality Authority	-	293,915	5,298	-	85	-	299,298	-	223
Civil Service Bureau	-	-	-	-	2,750	-	2,750	-	560
Information & Egovernment Authority	-	2,486,068	169,537	-	1,661	376	2,657,642	8,326,000	2,812,786
General Secretariat for Youth & Sports High Council	-	-	-	12,600	-	-	12,600	-	-
Supreme Judicial Council	-	-	273	-	165	-	438	-	440
Survey & Land Registration Bureau	-	16,511,524	127,666	-	-	-	16,639,190	20,875,000	17,271,015
Bahrain Institute for Political Development	-	-	-	-	-	-	-	-	200
Ministry of Finance and National Economy	-	-	-	-	1,501	3,432	4,933	-	483
Customs Affairs	-	104,042,312	2,336,665	20	184,164	1,093,263	107,656,424	110,000,000	100,025,755
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	-	1,237,101	-	-	40	-	1,237,141	3,364,000	2,098,124
National Health Regulatory Authority	-	2,785,520	-	-	-	133,313	2,918,833	3,845,000	2,856,305
National Bureau For Revenue	-	679,757,529	900	-	-	2,528,622	682,287,051	639,924,000	666,603,798
Bahrain Space Agency	-	-	32,095	-	-	-	32,095	-	15,133
Total	1,819,851,820	943,022,061	72,914,586	166,231,924	640,021	23,433,622	3,026,094,034	3,469,374,000	3,195,971,301

4- Revenue By Chapter, Section, And Item

Code				Description	2024			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	Actual 2023
4	1	1	40011	Oil Sales - Bahrain Field	118,443,000	183,730,628	65,287,628	149,448,593
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	1,128,557,000	1,349,618,325	221,061,325	1,545,755,835
4	1	1	40014	Future Generations Reserve- Abu-Sa'afa Field	(20,647,000)	(29,710,199)	(9,063,199)	(34,734,133)
4	1	2	40054	Gas Sales - Other Companies	913,111,000	310,303,136	(602,807,864)	366,732,410
4	1	3	42011	Gas Income Tax	317,000	-	(317,000)	1,470,213
4	1	3	42013	Petrol Tax	7,031,000	5,909,930	(1,121,070)	6,026,892
4	2	2	42501	Customs Duty on Essential Trade	50,285,600	50,592,913	307,313	47,136,909
4	2	2	42503	Customs Duty on Vehicles	12,000,000	16,170,619	4,170,619	13,758,250
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Tobacco	19,000,000	20,509,521	1,509,521	18,146,001
4	2	2	42506	Customs Duty on Yachts	150,000	63,240	(86,760)	142,072
4	2	2	42507	Protection of Domestic Industries	950,000	613	(949,387)	5,158
4	2	2	42509	Customs Duty on Boiler Machines	10,750,000	8,104,475	(2,645,525)	8,697,969
4	2	2	42511	Customs Duty on Electrical Machinery and Equipment	5,000,000	4,509,309	(490,691)	4,459,944
4	2	2	42512	Customs Duty on Iron and Steel	1,600,000	1,191,727	(408,273)	1,397,741
4	2	2	42513	Customs Duty on Reinforced Steel and Iron coils	14,000	27,612	13,612	16,607
4	2	3	43011	General Trade Activities Registration Fees	5,561,973	5,695,178	133,205	4,952,489
4	2	3	43031	Financial Service Activities Registration Fees	-	12,000	12,000	12,200
4	2	3	43041	Miscellaneous Service Activities Registration Fees	268,250	275,097	6,847	244,430
4	2	3	43042	Air Transport Activities	150,000	162,775	12,775	114,435
4	2	3	43043	Air Licensing Activities	350,000	1,042,545	692,545	1,911,671
4	2	3	43044	Land Transport Licenses	1,400,000	1,499,560	99,560	1,333,510
4	2	3	43045	Post Regulatory Licenses	400,000	922,446	522,446	376,296
4	2	3	43046	Fees for Issuing or Renewing Vehicle Inspection License	1,021,941	1,667,825	645,884	1,115,125
4	2	3	43052	Lease Contract Fees	500,000	392,440	(107,560)	420,670
4	2	3	43053	Health and Medical Veterinary Institutional Registration Fee	1,000	570	(430)	929
4	2	3	43054	Contractor Pre-Qualification Fees	130,000	135,850	5,850	176,613
4	2	3	43071	Organizing Engineering Professional Practice Fees	100,000	-	(100,000)	-
4	2	3	43081	Sand Mining License Fees	500,000	400,000	(100,000)	650,000
4	2	3	43082	Application and licensing fees for pearl diving and underwater	20,000	17,150	(2,850)	22,250
4	2	3	43091	Real estate development licensing Fees	490,000	320,000	(170,000)	200,000
4	2	3	43092	Broker Licensing Fees	58,000	69,400	11,400	51,600
4	2	3	43094	Licensing of Developers Fees	1,000	2,060	1,060	1,818
4	2	3	43096	Off Plan Sale Unit Registration	52,000	64,900	12,900	63,500
4	2	3	43097	Annotation of The Off-Plan Sale Project in the Land Registe	5,000	3,500	(1,500)	2,000
4	2	3	43098	Issuing Security Permission Fees	261,830	201,304	(60,526)	273,527
4	2	3	44041	Pharmaceutical Products Licenses & Fees	450,000	577,795	127,795	570,583
4	2	3	44042	Health Facilities Licenses & Fees	560,000	563,650	3,650	537,100
4	2	3	44043	Health Professions Licenses & Fees	1,406,000	1,428,390	22,390	1,430,710
4	2	3	44044	Agricultural & pesticides licenses & permits fees	20,000	25,500	5,500	24,690
4	2	3	44047	License for VAT representatives & VAT agents	4,000	4,200	200	2,100
4	2	3	44048	Medical Devices Licenses & Fees	1,320,000	251,114	(1,068,886)	217,720
4	2	3	44061	Environmental Evaluation License Fees	15,620,192	113,940	(15,506,252)	127,426
4	2	3	44063	Chemicals & Radiant Materials License Fees	450,000	606,911	156,911	589,535
4	2	3	44064	Hazardous Waste License Fees	450,000	215,747	(234,253)	252,222
4	2	4	44011	Passport Fees	2,377,973	1,513,376	(864,597)	1,438,846
4	2	4	44012	Residence Permit Fees	4,626,843	2,816,667	(1,810,176)	3,503,213
4	2	4	44013	Visa & NOC Fees	24,892,084	15,729,184	(9,162,900)	21,169,223
4	2	4	44015	Identity Card Fees	5,578,000	2,080,727	(3,497,273)	2,360,564
4	2	4	44016	CONSUITANCY SERVICES FEES	330,000	410,375	80,375	343,550
4	2	4	44017	Fingerprint Authentication Fees	338,000	317,313	(20,687)	234,704
4	2	4	44018	Submission of VAT objection	500	700	200	400
4	2	4	44019	Private Enforcement License Fees	30,000	7,700	(22,300)	21,900
4	2	4	44021	Labour Market Regulatory Authority Fee	43,724,000	34,293,057	(9,430,943)	32,828,972
4	2	4	44022	Fast Track Services for Completion of Audit and Inspection	500	49	(451)	60
4	2	4	44023	Commodity Classification Fees	4,000	8,105	4,105	7,235
4	2	4	44024	Commodity Inspection Fees	800	-	(800)	-
4	2	4	44025	Customs Insurance Fees	12,000	20,020	8,020	12,224
4	2	4	44026	Fees on Custom Vehicle Cards	10,000	13,677	3,677	9,078
4	2	4	44033	Collection Fees For BCCI	178,190	313,892	135,702	319,102
4	2	4	44051	Ownership Registration Fees	160,000	160,613	613	165,797
4	2	4	44052	Ownership Transfer Fees	20,000,000	16,350,911	(3,649,089)	16,996,613
4	2	4	44071	Car Registration Fees	25,748,564	19,005,548	(6,743,016)	18,038,480

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2024

Code				Description	2024			Actual 2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44072	Driving License Fees	6,049,825	4,263,273	(1,786,552)	4,403,073
4	2	4	44073	Sale of Special and Semi-Special Vehicle License Plate Nun	5,143,979	1,507,324	(3,636,655)	977,382
4	2	4	44091	Legal Fees	10,000,000	7,291,209	(2,708,791)	8,617,645
4	2	4	44092	Documentation Fees	1,560,000	1,404,051	(155,949)	1,447,247
4	2	4	44093	Certification of Official Documents Fees	4,343,000	3,532,828	(810,172)	3,574,899
4	2	4	44131	Gold Assaying Fees	1,751,000	1,320,018	(430,982)	1,428,659
4	2	4	44151	Design & Measurement Fees	18,000	22,350	4,350	20,950
4	2	4	44152	Design & Trademark Fees	10,197,000	11,082,772	885,772	10,983,595
4	2	4	44153	Trademarks & Commercial Reg. Amend. Fees	5,374,290	5,525,604	151,314	5,211,638
4	2	4	44171	Departure Fees	9,612,000	6,692,425	(2,919,575)	2,540,692
4	2	4	44172	Entrance Permit Fees	519,500	520,819	1,319	637,899
4	2	4	44173	Handling Fees on King Fahad Causeway	500,000	431,770	(68,230)	424,636
4	2	4	44174	Departure fees on transfer passengers for using airport facili	-	3,405,401	3,405,401	-
4	2	4	44181	Land Minor Subdivision Service Fees	50,600	155,250	104,650	124,450
4	2	4	44182	Land Major Subdivision Service Fees	270,270	408,000	137,730	467,375
4	2	4	44183	Fees of Sand Extraction & Sale	3,225,602	563,086	(2,662,516)	3,082,363
4	2	4	44184	Capital Contribution for Infrastructure Fees	-	-	-	1,773
4	2	4	44185	Land Major Subdivision Application Fees	18,480	36,360	17,880	52,970
4	2	4	44186	Land Minor Subdivision Application Fees	5,790	12,670	6,880	9,450
4	2	4	44187	Land Rezoning Service Fees	3,010,470	610,771	(2,399,699)	1,414,209
4	2	4	44188	Land Rezoning Application Fees	7,890	14,050	6,160	29,670
4	2	4	44191	Tender Fees	1,304,905	606,243	(698,662)	539,540
4	2	4	44211	Wireless Equipment Fees	1,250,000	344,109	(905,891)	381,998
4	2	4	44212	Vedio Sales Distribution Rights	60,000	81,796	21,796	65,874
4	2	4	44904	Ship Arrival and Departure Permit Fees	127,392	411,320	283,928	359,530
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	350,000	308,310	(41,690)	278,020
4	2	4	44908	Application Fees	1,204,240	1,521,918	317,678	2,235,876
4	2	4	44909	Connecting to the electronic system of CR	197,760	48,000	(149,760)	168,000
4	2	4	44911	National Framework Operations Services	-	55,400	55,400	-
4	2	4	44912	Reviews Services for Higher Education and Vocational Insti	-	208,515	208,515	-
4	2	5	42101	Excise Revenue on Imported Energy Drinks	2,000,000	2,521,009	521,009	2,415,703
4	2	5	42102	Excise Revenue on Imported Carbonated Drinks	2,000,000	3,807,510	1,807,510	2,098,488
4	2	5	42103	Excise Revenue on Imported Electronic Vaporizers	6,000,000	4,328,546	(1,671,454)	6,240,249
4	2	5	42111	Excise Revenue on Imported Tobacco	56,000,000	57,247,660	1,247,660	58,513,997
4	2	5	42202	Excise Revenue on Locally Produced Carbonated Drinks	17,000,000	8,719,104	(8,280,896)	11,597,192
4	2	6	42601	Value Added Revenue on Imported Goods	488,150,000	452,914,873	(35,235,127)	445,903,749
4	2	6	42602	VAR on Government Services	600,000	428,677	(171,323)	454,329
4	2	6	42603	Forfeited Value Added Revenue	1,250,000	1,058,270	(191,730)	716,947
4	2	6	42604	Value added revenue for filing returns from payers	64,355,000	148,726,980	84,371,980	136,469,456
4	3	1	40136	Airport Information Publication	-	15	15	2,700
4	3	1	41011	Hospital Private Room Charges	750,000	374,050	(375,950)	371,221
4	3	1	41012	Primary Health Care Charges	27,253,109	25,784,018	(1,469,091)	27,166,489
4	3	1	41013	Public Health Services	4,300,000	3,203,128	(1,096,872)	3,147,103
4	3	1	41014	Special Medical Services Charges	55,000	73,386	18,386	32,469
4	3	1	41017	Out-Patient Charges	785,000	548,231	(236,769)	557,663
4	3	1	41018	Medical Commission Fees	95,000	63,392	(31,608)	117,134
4	3	1	41019	Occupational Injury Treatment Fees	275,000	-	(275,000)	-
4	3	1	41020	Pre-employment Medical Examination Fees	130,000	127,730	(2,270)	143,840
4	3	1	41023	X-Ray Fees	198,000	149,845	(48,155)	83,200
4	3	1	41024	Lab. Fees	492,000	377,679	(114,321)	316,256
4	3	1	41025	Operations Fees	300,000	129,158	(170,842)	123,775
4	3	1	41026	Maternity Services	350,000	265,191	(84,809)	363,925
4	3	1	41028	Courses & Seminar Fees	60,000	62,512	2,512	47,545
4	3	1	41029	Public University Fees for Bahrainis	-	72,848	72,848	51,303
4	3	1	41031	Express Mail Service	574,000	459,036	(114,964)	727,640
4	3	1	41032	Post Box Rental	-	222,620	222,620	233,844
4	3	1	41033	Transit Post Fees	-	1,443,772	1,443,772	1,607,972
4	3	1	41034	Register Mail	500,000	156,408	(343,592)	220,056
4	3	1	41035	Franking Machine Sales	-	372,912	372,912	453,230
4	3	1	41038	Government product delivery fees	-	8,271	8,271	-
4	3	1	41051	Container Handling & Storage Charges	7,374,000	6,866,409	(507,591)	7,119,326
4	3	1	41052	Harbor Services Charges	770,000	397,377	(372,623)	517,935
4	3	1	41053	Port Operation Charges	1,450,000	1,367,787	(82,213)	1,356,486
4	3	1	41055	Customs Stamp - Containers	100,000	72,029	(27,971)	78,432
4	3	1	41056	Screen Inspection Fees	2,300,000	2,206,798	(93,202)	2,268,970

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2024

Code				Description	2024			Actual 2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	1	41057	National Leadership Development Program	-	290,119	290,119	213,271
4	3	1	41061	Public University Application Fees	-	612	612	671
4	3	1	41063	Students Appeal Fees	-	80	80	160
4	3	1	41071	Aeroplane Landing Fees	587,500	731,285	143,785	902,169
4	3	1	41073	Overflying Fees	23,200,000	19,126,089	(4,073,911)	20,284,554
4	3	1	41075	Signed & stamped VAT certificate issuance fees	500	900	400	400
4	3	1	41082	Nursing Services	-	114	114	-
4	3	1	41084	Physiotherapy Services	-	430	430	-
4	3	1	41085	Ambulance Services	270,000	144,358	(125,642)	162,929
4	3	1	41091	Telephone Usage Charges	-	-	-	748
4	3	1	41111	Vehicle Parking Fees	551,131	290,758	(260,373)	359,207
4	3	1	41112	Driving Instruction Fees	1,723,340	1,352,365	(370,975)	1,334,592
4	3	1	41151	Advertisement Sales	340,970	57,977	(282,993)	126,491
4	3	1	41152	Tender Advertisement fees	460,000	444,555	(15,445)	385,600
4	3	1	41161	Veterinary & Quarrying Services	112,000	157,343	45,343	140,353
4	3	1	41163	Consignments & Agricultural Inspection & Analysis fees	360,846	251,785	(109,061)	315,681
4	3	1	41171	Security Guard Income	1,018,776	842,785	(175,991)	1,185,398
4	3	1	41211	Subscription Charges	-	82,180	82,180	2,500
4	3	1	41212	Subscriptions to Training Programmes	1,311,448	842,188	(469,260)	708,782
4	3	1	41215	Approval of students files in private institutions	165,820	72,400	(93,420)	68,400
4	3	1	41216	Researchers services	4,980	240	(4,740)	60
4	3	1	41217	Fees for technical and academic members	9,280	760	(8,520)	2,340
4	3	1	41232	Land Survey Charges	200,000	79,693	(120,307)	68,943
4	3	1	41234	Fees on underground water usage	80,000	201,907	121,907	201,336
4	3	1	41901	Issue of Certificate Charges	1,181,283	1,212,151	30,868	1,089,561
4	3	1	41902	Examination Charges	43,000	26,000	(17,000)	30,650
4	3	1	41905	News and Media Services	20,000	15,617	(4,383)	37,613
4	3	1	41907	E-Services Fees	2,275,000	68,206	(2,206,794)	56,151
4	3	1	41909	Organizing Conferences, Exhibitions and (Events) Fees	25,000	34,475	9,475	19,640
4	3	1	41911	E-Meeting System Revenues	8,000	18,994	10,994	16,048
4	3	1	41912	Issuing Security Reports Fees	10,102	8,216	(1,886)	10,570
4	3	1	41913	Parcels	400,000	205,617	(194,383)	-
4	3	1	41914	Normal Mail	220,000	-	(220,000)	-
4	3	1	41917	Postal & Non-postal Services	600,500	164,009	(436,491)	-
4	3	2	40111	Agricultural Product Sales	5,000	2,134	(2,866)	26,078
4	3	2	40112	Animal Product Sale	58,000	33,087	(24,913)	49,230
4	3	2	40131	Printing Press Sales	1,500	-	(1,500)	6,690
4	3	2	40132	Publication Fees	174,400	91,824	(82,576)	66,760
4	3	2	40133	Book Sales	49,334	189,544	140,210	68,311
4	3	2	40135	Official Forms and Documents Sales	475,534	545,733	70,199	656,454
4	3	2	40137	Sale of Paper and other Materials designated for Recycling	-	531	531	112
4	3	2	40151	Philatelic Office Sales	-	10,791	10,791	9,901
4	3	2	40915	Other Product Sales	11,000	26,175	15,175	19,453
4	3	2	41086	Sale of Medicines	555,000	485,957	(69,043)	793,293
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 Bapco Energies	66,400,000	45,293,862	(21,106,138)	24,303,717
4	4	1	45015	Government returns from Telecommunication Regulatory A	18,500,000	13,728,146	(4,771,854)	11,764,523
4	4	1	45016	Government Return from Eskan Bank	20,000,000	20,000,000	-	20,000,000
4	4	1	45017	Government Returns from Mumtalakat Holding Company	40,000,000	40,000,000	-	40,000,000
4	4	1	45019	Bahrain Tourism & Exhibitions Authority Contribution	16,000,000	5,000,000	(11,000,000)	-
4	4	1	45021	Hotel Accommodation fees	-	7,298,988	7,298,988	-
4	4	1	45501	Interest of Deposits & Bank Accounts	-	550,764	550,764	787,462
4	4	2	46011	Land Rent	1,896,020	2,183,626	287,606	2,143,344
4	4	2	46013	Rental of Sport Facilities	20,000	-	(20,000)	-
4	4	2	46021	Industrial Estates Rent	15,538,000	14,370,064	(1,167,936)	15,240,245
4	4	2	46031	Houses & Building Rents	2,329,382	1,928,109	(401,273)	760,234
4	4	2	46041	Commercial Stores Rents	73,968	121,992	48,024	118,114
4	4	2	46051	Galleries & Theaters Rents	30,000	101,000	71,000	54,400
4	4	2	46061	Vehicle Rents	5,400	2,700	(2,700)	4,950
4	4	2	46071	Equipment Rents	61,143	29,544	(31,599)	155,150
4	4	2	46081	Exhibition Rents	110,000	-	(110,000)	-
4	4	3	45103	Government Concessions	15,000,000	13,123,129	(1,876,871)	13,446,257
4	6	1	48011	Income on Sale of Equipment Capital Assets	1,036	1,166	130	18,330
4	6	1	48012	Income on Sale of Materials Capital Assets	66,036	258,386	192,350	167,074
4	6	1	48013	Income on Sale of Apparatus Capital Assets	-	5,191	5,191	500

Code				Description	2024			Actual 2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	6	1	48014	Income on Sale of Vehicles Capital Assets	20,000	2,139	(17,861)	63,470
4	6	1	48015	Income on Sale of Furniture Capital Assets	10,500	8,622	(1,878)	2,754
4	6	3	48501	Income on Auction Sales of Capital Assets	637,595	364,517	(273,078)	471,680
4	7	1	49011	Fines	1,007,948	790,275	(217,673)	1,002,937
4	7	1	49021	Penalties (Delay in Works Execution)	525,000	472,970	(52,030)	380,693
4	7	1	49022	VAT Administrative Penalties	2,564,000	2,466,497	(97,503)	2,156,564
4	7	1	49031	Compensations	40,000	438,336	398,336	116,243
4	7	1	49051	Vehicle Towing Fees	59,211	49,369	(9,842)	33,757
4	7	1	49052	Traffic Accident & Report Fees	156,393	126,418	(29,975)	111,530
4	7	1	49053	Traffic Fines & Contraventions	15,000,000	9,466,234	(5,533,766)	10,968,914
4	7	1	49061	Forfeited Trust Monies	4,521,000	683,227	(3,837,773)	481,816
4	7	1	49071	Excise Tax Fees & Penalties	-	31,265	31,265	34,224
4	7	1	49081	Criminal Fines Fees	5,050,000	3,100,948	(1,949,052)	3,102,702
4	7	1	49082	Prosecution Guarantee Fees	2,500,000	250,174	(2,249,826)	1,766,565
4	7	1	49083	Forfeiture of a criminal Trust	-	264,681	264,681	-
4	7	2	49901	Recovery of Fixed Expenses	-	-	-	174
4	7	2	49902	Labour and Employees Cost	590,000	123,465	(466,535)	159,892
4	7	2	49903	Variance of Currencies	149,000	2,733	(146,267)	7,793
4	7	2	49906	Other Institutions Revenues	1,589,500	909,787	(679,713)	653,331
4	7	2	49913	Revenue-Unidentified Customer	-	308,436	308,436	151,333
4	7	2	49914	Revenue-Unapplied Invoice	-	149,346	149,346	504,673
4	7	2	49919	Prior years tax refund to embassies	151,000	62,134	(88,866)	70,939
4	7	2	49920	Deposit Refund Adjustments	-	114,924	114,924	-
4	7	2	49999	Unclassified Revenue	39,145,282	3,330,766	(35,814,516)	6,388,751
4	7	3	49908	Budget Surplus	2,875,000	291,637	(2,583,363)	3,871,558
Total					3,469,374,000	3,026,094,034	(443,279,966)	3,195,971,301

5- Projects & Recurrent Expenditures Budget

BD						
Description	Initial Budget	Amendments	Carried Forward Budget from Prior Years	Available Budget	Actual Expenditure	Surplus (Exceeding)
Recurrent Expenditure						
Manpower	1,246,438,000	101,283,063	-	1,347,721,063	1,377,932,661	(30,211,598)
Services	214,153,353	17,976,877	314,708	232,444,938	250,179,667	(17,734,729)
Consumables	49,221,471	6,749,884	-	55,971,355	55,141,382	829,973
Assets	16,869,439	(2,634,910)	-	14,234,529	13,330,175	904,354
Maintenance	35,757,285	(3,851,812)	-	31,905,473	38,481,640	(6,576,167)
Transfers	688,708,443	(155,649,010)	7,413,412	540,472,845	626,613,466	(86,140,621)
Grants & Repayment of Loan Interest	1,154,637,009	9,125,908	-	1,163,762,917	1,399,598,456	(235,835,539)
Total Recurrent Expenditure	3,405,785,000	(27,000,000)	7,728,120	3,386,513,120	3,761,277,447	(374,764,327)
Projects	225,000,000	27,000,000	47,000,000	299,000,000	290,992,012	8,007,988
Total Expenditure	3,630,785,000	-	54,728,120	3,685,513,120	4,052,269,459	(366,756,339)

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	287,433,000	(88,142,451)	7,109,185	206,399,734
Prime Minister's Office	19,736,000	-	-	19,736,000
National communication centre	1,280,000	167,229	-	1,447,229
Deputy Prime Minister	649,000	11,789	-	660,789
Ministry of Cabinet Affairs	2,702,000	-	-	2,702,000
Ministry of Legal Affairs	242,000	19,608	-	261,608
Legislation & Legal Opinion Commission	2,029,000	487,929	-	2,516,929
Ministry of Parliamentary Affairs	1,198,000	345,335	-	1,543,335
Shura Council	8,946,000	-	-	8,946,000
Representatives Council	10,235,000	99,200	-	10,334,200
National Audit Court	5,014,000	-	-	5,014,000
Ministry of Finance and National Economy	7,702,000	1,223,682	-	8,925,682
National Bureau For Revenue	6,521,000	393,046	-	6,914,046
Ministry of Foreign Affairs	42,709,000	2,352,875	-	45,061,875
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	5,297,000	306,599	-	5,603,599
Information & Egovernment Authority	12,807,000	1,284,324	-	14,091,324
Survey & Land Registration Bureau	4,223,000	158,210	-	4,381,210
Tender Board	1,400,000	4,560	314,708	1,719,268
Ministry of Sustainable Development	500,000	0	-	500,000
National Institution for Human Rights	780,000	-	-	780,000
Bahrain Institute for Public Administration	1,550,000	1,015,832	-	2,565,832
Bahrain Institute for Political Development	1,020,000	47,916	-	1,067,916
Supreme Council for Islamic Affairs	3,016,000	-	-	3,016,000
Sunni Awqaf	2,200,000	-	-	2,200,000
Ja'afari Awqaf	2,200,000	-	-	2,200,000
Bait Al-Qur'an	75,000	-	-	75,000
Risk Financing	300,000	-	-	300,000
Council Representative's Election Executive Committee	0	208,175	-	208,175
Strategic IT Contracts	7,500,000	-	-	7,500,000
Government Grants	900,000	-	-	900,000
Miscellaneous Commitments	22,000,000	1,853,240	25,970.00	23,879,210
Other Estimations for Line Ministries & Government Agencies	98,122,000	(98,122,000)	-	0
Account of Carrying Forward Budget	-	-	6,768,507	6,768,507
Defence Sector	525,763,000	42,020,075	-	567,783,075
Ministry of Defence (see note no.11)	476,892,000	39,765,511	-	516,657,511
General Commission for the Higher Defence Council	6,434,000	1,000,000.00	-	7,434,000
National Guard	41,974,000	1,000,000.00	-	42,974,000
Bahrain Space Agency	463,000	254,564.00	-	717,564
Public Order and Safety Sector	447,078,000	20,160,583	-	467,238,583
Ministry of Interior	362,579,000	13,049,090	-	375,628,090
Governorates	4,156,000	80,880	-	4,236,880
National Security Agency	33,314,000	816,480	-	34,130,480
Customs Affairs	15,760,000	3,237,718	-	18,997,718
Supreme Judicial Council	14,151,000	1,783,684	-	15,934,684
Ministry of Justice & Islamic Affairs & Awqaf	11,546,000	600,021	-	12,146,021
Administrative Organization for Public Prosecution	3,302,000	592,710	-	3,894,710
Constitutional Court	2,270,000	-	-	2,270,000

Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Economic Affairs and Infrastructure Sector	104,582,000	21,085,027	321,385.00	125,988,412
Economic Development Board	5,369,000	0	-	5,369,000
Ministry of Industry & Commerce	8,344,000	1,887,883	-	10,231,883
Ministry of Labour	4,000,000	1,322,777	-	5,322,777
Ministry of Social Development	4,400,000	2,880,889	-	7,280,889
Ministry of Tourism	242,000	41,455	-	283,455
Labour Market Regulatory Authority	8,439,000	2,210,426	-	10,649,426
Ministry of Oil and Environment	1,570,000	338,639	-	1,908,639
Ministry of Electricity & Water Affairs	646,000	0	-	646,000
Ministry of Works	38,682,000	6,727,075	-	45,409,075
Ministry of Transportation & Telecommunications	23,914,000	5,522,800	-	29,436,800
Bahrain International Air Show	3,121,000	-	-	3,121,000
Bahrain Internet Exchange	1,131,000	153,083	321,385	1,605,468
Bahrain Centre for Strategic, International and Energy Studies	1,226,000	-	-	1,226,000
Future Generation Reserve Council	3,498,000	-	-	3,498,000
Environmental Protection Sector	4,830,000	1,818,069	-	6,648,069
Supreme Council for the Environment	4,330,000	2,318,069	-	6,648,069
National Initiative for Agr. Dev.	500,000	(500,000)	-	-
Housing and Community Amenities Sector	11,911,000	1,409,048	-	13,320,048
Ministry of Housing & Urban Planning -Housing Sector	3,625,000	682,433	-	4,307,433
Ministry of Municipalities Affairs & Agriculture	4,596,000	-174,396	-	4,421,604
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	2,366,000	639,346	-	3,005,346
Real Estate Regulatory Authority	712,000	261,665	-	973,665
Municipality Councils	612,000	-	-	612,000
Health Sector	288,217,000	34,292,046	297,550.00	322,806,596
Supreme Council for Health	1,484,000	856,212	-	2,340,212
Ministry of Health	28,330,000	170,528	-	28,500,528
Governmental Hospitals	101,230,000	27,488,895	-	128,718,895
Primary Health Care - PHC	58,702,000	3,390,777	-	62,092,777
Health Insurance Fund (SHIFA)	0	1,286,642	297,550	1,584,192
National Health Regulatory Authority	2,806,000	442,392	-	3,248,392
King Hamad University Hospital (See Note 11)	37,000,000	281,400	-	37,281,400
Mohammed bin Khalifa Al Khalifa Cardiac Center (See Note 11)	25,465,000	201,000	-	25,666,000
Bahrain Oncology Center (See Note 11)	33,000,000	174,200	-	33,174,200
Account of expenses for treating accidents and emergency cases for citizens abroad	200,000	-	-	200,000
Youth, Culture and Media Sector	48,203,000	21,202,641	-	69,405,641
Ministry of Youth Affairs	5,008,000	(1,757,493)	-	3,250,507
General Secretariat for Youth & Sports High Council	5,404,000	1,919,524	-	7,323,524
Rashed Club for Equestrian & Horse Racing	1,670,000	3,049,643	-	4,719,643
Bahrain Authority for Culture & Antiquities	10,910,000	12,546,462	-	23,456,462
Isa Cultural Centre	6,528,000	532,839	-	7,060,839
King Hamad Global Center for Coexistence and Tolerance	1,221,000	-	-	1,221,000
Isa Award for Service to Humanity	931,000	-	-	931,000
Ministry of Information	830,000	0	-	830,000
General Sports Authority	15,510,000	4,911,666	-	20,421,666
The High Authority of Media & Communication	191,000	-	-	191,000
Education Sector	312,016,000	18,315,762	-	330,331,762
Ministry of Education	256,800,000	17,648,433	-	274,448,433
Education & Training Quality Authority	2,976,000	416,243	-	3,392,243
Higher Education Council	1,240,000	-	-	1,240,000
Abdulla Bin Khalid College For Islamic Studies	-	251,086	-	251,086
University of Bahrain	30,000,000	-	-	30,000,000
Bahrain Teachers College	4,000,000	-	-	4,000,000
Bahrain Polytechnic	17,000,000	-	-	17,000,000

Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Social Protection Sector	488,554,000	37,200.00	-	488,591,200
National Social Fund	22,400,000	37,200	-	22,437,200
Social Security Fund	21,500,000	-	-	21,500,000
Obligations and Subsidies for Retirement Systems	21,000,000	-	-	21,000,000
Improve the Standard of Living for Retirees Allowance	177,500,000	-	-	177,500,000
Reduce Cost of Living for Families	128,000,000	-	-	128,000,000
Alimony Fund	250,000	-	-	250,000
Food Subsidies	35,904,000	-	-	35,904,000
The Government's Share in Unemployment Insurance	21,000,000	-	-	21,000,000
Housing Programme Support (Rent Allowance)	57,000,000	-	-	57,000,000
Housing Programme Support (Housing Loans Reduction)	4,000,000	-	-	4,000,000
Reserve Account(3%)	99,198,000	(99,198,000)	-	-
Government Debt Interest	788,000,000	-	-	788,000,000
Total	3,405,785,000	(27,000,000)	7,728,120	3,386,513,120

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 2023
Ministry of Tourism	195,053	88,401	-	-	-	-	-	283,454	283,455	195,788
Ministry of Sustainable Development	342,899	130,351	622	13,051	10,423.00	-	-	497,346	500,000	399,199
Ministry of Legal Affairs	249,940	9,513	2,079	75	0	-	-	261,607	261,608	263,684
Prime Minister's Office	5,242,666	2,021,979	101,529	141,417	88,540	10,000,000	1,025,437	18,621,568	19,736,000	19,266,087
Ministry of Defence (See Note 11)	442,833,596	29,571,999	15,626,560	3,948,254	23,088,108	-	1,588,994	516,657,511	516,657,511	566,765,132
Ministry of Interior	343,323,749	29,113,981	5,865,478	3,910,142	5,301,057	-	-	387,514,407	375,628,090	377,992,717
National Intelligence Agency	-	-	-	-	-	34,130,480	-	34,130,480	34,130,480	33,790,280
Legislation & Legal Opinion Commission	2,234,337	254,381	2,035	19,693	6,482	-	-	2,516,928	2,516,929	2,476,821
Ministry of Foreign Affairs	26,776,220	15,887,669	518,982	850,889	986,530	-	41,584	45,061,874	45,061,875	44,738,193
Ministry of Justice, Islamic Affairs & Awqaf	8,567,603	3,332,298	55,370	10,738	91,710	22,300	66,000	12,146,019	12,146,021	15,591,627
Ministry of Education	257,586,291	37,330,020	3,476,234	2,115,456	2,010,035	-	-	302,518,036	274,448,433	289,420,530
Ministry of Health	8,689,858	17,826,441	1,733,983	9,104	241,141	-	0	28,500,527	28,500,528	48,292,593
Ministry of Municipalities Affairs & Agriculture	3,248,856	972,802	176,361	4,751	18,834	-	-	4,421,604	4,421,604	5,480,640
Ministry of Labour	4,378,143	693,337	5,467	11,815	34,014	-	200,000	5,322,776	5,322,777	6,043,153.00
Ministry of Youth Affairs	1,729,720	1,319,862	6,295	6,027	31,778	156,824	-	3,250,506	3,250,507	4,727,848
Rashed Club for Equestrian & Horse Racing	-	-	-	-	-	4,719,643	-	4,719,643	4,719,643	4,677,608
Ministry of Social Development	5,500,897	1,627,783	12,841	16,195	63,171	-	60,000	7,280,887	7,280,889	7,626,861
Ministry of Cabinet Affairs	1,959,303	393,427	12,656	12,012	2,413	-	-	2,379,811	2,702,000	2,669,736
Ministry of Industry & Commerce	7,930,870	2,166,491	11,195	93,324	30,002	-	-	10,231,882	10,231,883	9,351,947
Ministry of Housing & Urban Planning -Housing Sector	3,535,998	711,343	8,121	6,959	45,011	-	-	4,307,432	4,307,433	4,537,637
Deputy Prime Minister	629,904	23,569	3,753	1,770	1,793	-	-	660,789	660,789	637,031
Ministry of Electricity & Water Affairs	447,184	172,122	8,723	1,070	4,349	-	-	633,448	646,000	608,167
Supreme Council for Environment	4,979,150	1,346,174	190,502	4,652	127,589	-	-	6,648,067	6,648,069	5,333,573
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note12)	19,482,888	1,333,308	4,330,287	1,105,742	506,657	-	156,921	26,915,803	25,666,000	30,844,428
Ministry of Works	17,455,809	27,452,645	373,310	1,131.00	126,180	-	-	45,409,075	45,409,075	45,590,294
Ministry of Transportation & Telecommunications	11,959,114	16,550,311	72,473	25,975	828,927	-	-	29,436,800	29,436,800	29,195,133
National Guard	42,114,810	681,418	117,764	-	44,007	-	16,000	42,973,999	42,974,000	42,573,999
Ministry of Oil and Environment	1,428,752	459,798	7,099	11,657	1,332	-	-	1,908,638	1,908,639	1,889,269
Ministry of Parliamentary Affairs	1,345,592	190,894	4,473	924	1,452	-	-	1,543,335	1,543,335	1,517,338
National communication center	1,103,798	290,586	4,445	5,812	12,587	-	30,000	1,447,228	1,447,229	1,696,204
Tender Board	953,738	756,782	3,179	3,699	1,870	-	-	1,719,268	1,719,268	1,454,050
Transfers (See Note 9)	-	25,656,735	185,727	2,675	209,340	563,942,033	1,384,494,664	1,974,491,174	1,652,097,513	1,866,584,896
Ministry of Information	12,636,572	5,850,610	1,533,740	11,275	389,468	-	-	20,421,665	20,421,666	21,547,907
Bahrain Authority for Culture & Antiquities	3,373,123	3,268,714	9,675	2,327	232,799	-	174,200	7,060,838	7,060,839	7,025,556

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Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2023
Supreme Council for Health	577,001	1,753,412	692	4,400.00	4,706	-	-	2,340,211	2,340,212	1,904,029
Administrative Organization for Public Prosecution	2,932,074	802,550	50,021	35,756	74,309	-	-	3,894,710	3,894,710	3,995,030
Education & Training Quality Authority	2,600,973	759,583	9,441	10,077	12,169	-	-	3,392,243	3,392,243	3,523,441
Civil Service Bureau	5,012,695	573,457	3,991	1,876	11,579	-	-	5,603,598	5,603,599	5,595,648
Information & Egovernment Authority	7,886,805	3,417,646	2,580,883	29,818	176,172	-	-	14,091,324	14,091,324	13,639,123
General Secretariat for Youth & Sports High Council	917,090	288,890	14,722	38,412	13,764	6,050,646	-	7,323,524	7,323,524	10,462,204
Supreme Judicial Council	15,070,589	836,117	12,527	0	15,450	-	-	15,934,683	15,934,684	15,286,867
Survey & Land Registration Bureau	3,705,199	614,370	21,386	6,598.00	33,657	-	-	4,381,210	4,381,210	5,119,527
Bahrain Institute for Political Development	797,845	257,871	3,649	5,304	3,244	-	-	1,067,913	1,067,916	1,110,666
Ministry of Finance and National Economy	7,795,966	883,575	33,957	21,342	190,842	-	-	8,925,682	8,925,682	8,945,052
Customs Affairs	16,002,298	2,395,464	133,650	28,919	437,387	-	-	18,997,718	18,997,718	18,392,576
Bahrain Oncology Center (See Note 11)	20,572,389	1,189,305	14,955,563	36,746	343,254	-	83,317	37,180,574	33,174,200	34,770,727
Ministry of Housing & Urban Planning -Urban Planning &	2,657,218	323,488	10,042	2,028	12,568	-	-	3,005,344	3,005,346	2,788,595
Supreme Council for Islamic Affairs	1,029,414	753,874	5,921	13,322	15,953	-	549,150	2,367,634	3,016,000	2,189,956
King Hamad Hospital (See Note 11)	39,598,692	1,359,996	2,626,217	703,729	1,854,520	-	397,042	46,540,196	37,281,400	41,263,563
National Health Regulatory Authority	2,571,600	660,060	5,276	3,242	8,213	-	-	3,248,391	3,248,392	3,009,582
National Bureau for Revenue	3,621,758	3,252,334	12,849	22,170	4,933	-	-	6,914,044	6,914,046	5,706,928
Bahrain Space Agency	615,738	84,734	6,140	9,361	1,589	-	-	717,562	717,564	576,838
General Sports Authority	1,730,884	2,487,197	193,497	8,464	729,732	7,591,540	10,715,147	23,456,461	23,456,462	13,593,925
Total	1,377,932,661	250,179,667	55,141,382	13,330,175	38,481,640	626,613,466	1,399,598,456	3,761,277,447	3,386,513,120	3,692,680,203

8- Recurrent Expenditures By Chapters, Sections, and Items

Code				Description	2024			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	2023
6	1	1	60011	Basic Salaries (Including Lump Sum)	764,306,828	796,603,168	(32,296,340)	789,082,092
6	1	1	60021	Overtime	4,131,662	3,647,925	483,737	4,003,155
6	1	1	61011	Social Allowance	46,032,175	45,959,884	72,291	45,047,562
6	1	1	61012	Standard of Living Improvement	86,736,488	78,949,053	7,787,435	74,245,490
6	1	1	61013	Car Allowance	5,316,504	5,899,708	(583,204)	5,238,267
6	1	1	61014	Ideal Employee Reward	53,037	31,000	22,037	19,450
6	1	1	61015	Judiciary Allowance	2,568,000	3,319,675	(751,675)	3,027,090
6	1	1	61016	Acting Allowance	734,480	502,274	232,206	518,395
6	1	1	61017	Other Allowance	346,909	146,526	200,383	248,170
6	1	1	61019	Suggestion Reward	4,300	1,900	2,400	3,700
6	1	1	61021	Transport Allowance	19,743,672	19,754,598	(10,926)	19,506,996
6	1	1	61022	Communication Allowances	4,709,527	4,776,226	(66,699)	4,470,436
6	1	1	61024	Shift Authorities Allowance	-	-	-	4,111
6	1	1	61025	Nature of Work Allowance	4,234,793	3,803,413	431,380	3,899,355
6	1	1	61026	Risk Allowance	453,300	402,109	51,191	415,205
6	1	1	61031	Other Personal Allowances	25,838,315	25,608,974	229,341	25,456,892
6	1	1	61032	Career Excellence Reward	171,620	95,450	76,170	101,040
6	1	1	61033	Exceptional Achievements Reward	183,100	187,050	(3,950)	112,250
6	1	1	61035	On Call Allowance (Consultant-Doctor)	3,800,619	4,492,491	(691,872)	4,401,701
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doctor)	360,065	315,352	44,713	308,281
6	1	1	61038	Air Navigation Allowance	1,255,000	1,178,838	76,162	1,208,444
6	1	1	61039	Nursing Allowance	989,000	1,441,328	(452,328)	1,256,412
6	1	1	61043	Housing Cost	-	12,588	(12,588)	-
6	1	1	61044	Special Allowance	7,149,757	7,221,198	(71,441)	6,718,137
6	1	1	61045	Air license Allowance	71,400	71,500	(100)	68,800
6	1	1	61046	Clothing Compensation for Broadcasters & T.V Presenters	-	42,285	(42,285)	-
6	1	1	61047	Diplomatic representation allowance	1,913,673	2,051,282	(137,609)	1,666,957
6	1	1	61048	Marital accompaniment allowance - Diplomatic Sector	442,145	354,771	87,374	427,001
6	1	1	61049	Reduced representation allowance - Diplomatic Sector	254,340	13,627	240,713	325,591
6	1	1	61053	Housing Expenses for the Diplomatic personnel appointed abro	1,522,655	1,648,386	(125,731)	1,311,755
6	1	1	61054	Transfer expenses for the members of missions abroad	433,600	480,113	(46,513)	239,733
6	1	1	61055	Travel Tickets for employees in the diplomatic sector.	493,300	710,194	(216,894)	545,571
6	1	1	61056	Postgraduate teaching allowance	20,000	20,400	(400)	20,400
6	1	1	61064	Handicap Rehabilitation Allowance	643,294	470,674	172,620	171,926
6	1	1	61075	On Call Allowance	37,931	45,746	(7,815)	11,815
6	1	1	61076	Standby Overtime for Doctors	29,500	7,252	22,248	40,516
6	1	1	61078	Clothing Allowance	-	8,283	(8,283)	-
6	1	1	61991	Other Allowances	2,296,102	2,369,625	(73,523)	2,333,058
6	1	1	75031	Providing the required uniform	-	3,226	(3,226)	-
6	1	2	60011	Basic Salaries (Including Lump Sum)	106,339,050	105,095,412	1,243,638	107,375,743
6	1	2	60021	Overtime	330,884	602,744	(271,860)	640,574
6	1	2	61011	Social Allowance	5,537,187	5,371,211	165,976	5,440,105
6	1	2	61012	Standard of Living Improvement	226,572	185,807	40,765	155,125
6	1	2	61013	Car Allowance	215,141	244,445	(29,304)	194,974
6	1	2	61015	Judiciary Allowance	412,000	412,032	(32)	406,748
6	1	2	61016	Acting Allowance	42,268	34,405	7,863	29,663
6	1	2	61017	Other Allowance	442,234	314,950	127,284	79,928
6	1	2	61021	Transport Allowance	2,840,828	2,750,941	89,887	2,784,127
6	1	2	61022	Communication Allowances	174,851	193,635	(18,784)	168,710
6	1	2	61025	Nature of Work Allowance	1,662,026	1,568,119	93,907	1,567,898

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	2	61026	Risk Allowance	172,000	169,460	2,540	172,117
6	1	2	61031	Other Personal Allowances	8,846,032	10,006,071	(1,160,039)	9,535,103
6	1	2	61035	On Call Allowance (Consultant-Doctor)	-	-	-	205
6	1	2	61041	Expatriate Inducements	-	22,215	(22,215)	288,741
6	1	2	61042	Recruitment, Termination and Leave Cost	8,053,728	7,987,490	66,238	7,950,740
6	1	2	61043	Housing Cost	14,910,533	14,419,429	491,104	16,072,561
6	1	2	61064	Handicap Rehabilitation Allowance	20,000	45,827	(25,827)	19,569
6	1	2	61067	School Fees Allowance	10,834	11,714	(880)	6,298
6	1	2	61068	Gratuity Payment Allowance	1,515,264	1,480,075	35,189	1,551,601
6	1	2	61991	Other Allowances	2,565,187	2,139,558	425,629	2,199,458
6	1	2	64021	Travel Costs	318,650	299,393	19,257	262,274
6	1	2	68033	LMRA Fees.	1,301,329	1,068,586	232,743	1,358,565
6	1	3	60011	Basic Salaries (Including Lump Sum)	4,906,774	4,272,753	634,021	4,245,829
6	1	3	60021	Overtime	1,375	186	1,189	2,441
6	1	3	61011	Social Allowance	13,167	5,172	7,995	14,523
6	1	3	61012	Standard of Living Improvement	4,451	7,469	(3,018)	-
6	1	3	61013	Car Allowance	240	-	240	-
6	1	3	61021	Transport Allowance	9,954	2,327	7,627	7,119
6	1	3	61022	Communication Allowances	300	300	-	300
6	1	3	61025	Nature of Work Allowance	-	2,240	(2,240)	0
6	1	3	61031	Other Personal Allowances	504	22	482	0
6	1	3	61078	Clothing Allowance	-	144	(144)	0
6	1	3	61991	Other Allowances	1,000	1,200	(200)	1,000
6	1	3	75031	Providing the required uniform	-	92	(92)	-
6	1	4	60011	Basic Salaries (Including Lump Sum)	72,000	71,532	468	71,127
6	1	5	62011	Course Expenses	-	-	-	5,539
6	1	5	62015	Costs of Attending Administrative Training Programs, Confere	539,234	461,883	77,351	360,257
6	1	5	62016	Costs of Attending Academic Training Programs, Conferences	3,413,231	2,939,725	473,506	4,099,702
6	1	5	62017	Costs of Attending Professional Training Programs, Conference	435,161	104,023	331,138	333,191
6	1	5	62018	Costs of Attending IT Training Programs, Conferences and Seminars	14,461	13,613	848	8,585
6	1	5	62024	Academic Entitlements	-	25,875	(25,875)	28,920
6	1	6	62015	Costs of Attending Administrative Training Programs, Confere	2,333,317	2,761,447	(428,130)	5,203,041
6	1	6	62016	Costs of Attending Academic Training Programs, Conferences	7,918,743	19,114,012	(11,195,269)	21,050,191
6	1	6	62017	Costs of Attending Professional Training Programs, Conference	404,830	514,935	(110,105)	418,197
6	1	6	62018	Costs of Attending IT Training Programs, Conferences and Sen	80	-	80	-
6	1	6	62024	Academic Entitlements	-	203,181	(203,181)	127,921
6	1	6	62035	Expenses and allowances related to travel in administrative trai	158,340	242,699	(84,359)	469,879
6	1	6	62036	Expenses and allowances related to travel in academic training	4,593,505	3,477,963	1,115,542	6,057,973
6	1	6	62037	Expenses and allowances related to travel in professional trainir	424,822	359,006	65,816	441,247
6	1	6	62038	Expenses and allowances related to travel in IT training	840	-	840	-
6	1	7	61018	End of Government Service Reward	2,031,336	214,289	1,817,047	1,566,098
6	1	7	63011	Government Share in Pension Scheme - Civil Persons	72,156,700	79,115,018	(6,958,318)	76,704,077
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	74,094,828	66,037,625	8,057,203	77,451,341
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	7,580,832	7,509,063	71,769	7,430,638
6	1	7	63014	Govt Unemployment Insurance Share	6,077,662	6,343,394	(265,732)	6,242,405
6	1	7	63015	Purchasing Virtual Years Of Service	1,015,568	1,092,786	(77,218)	8,277,714
6	1	7	63016	Subscription to Occupational Injuries for Non-Bahraini	676,544	5,865	670,679	6,823
6	1	7	63017	Compensation For Added Service Period	954,457	1,231,423	(276,966)	10,445,937
6	1	7	63019	Preparation Expenses related to Diplomatic members appointed	148,000	122,000	26,000	74,000
6	1	7	75031	Providing the required uniform	3,237,930	4,170,676	(932,746)	3,700,462
6	1	7	75033	Food for Employees	9,492,172	8,459,651	1,032,521	12,527,510
6	1	8	65041	Supply of Contract Labor	-	65,961	(65,961)	1,750
6	1	8	65042	Part-Time Labour	1,795,016	1,911,500	(116,484)	1,756,883

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	1	62021	Internal Conferences	1,097,045	1,005,993	91,052	718,349
6	2	1	62022	Overseas Official Missions	6,925,627	10,529,279	(3,603,652)	8,833,217
6	2	1	62031	Internal Exhibition Costs	26,135	84,508	(58,373)	36,038
6	2	1	62032	Participation Expenses In External Exhibition	108,736	115,679	(6,943)	105,449
6	2	1	62033	Internal Events and Celebrations Costs	871,127	867,356	3,771	567,162
6	2	1	62034	External Events and Celebrations Costs	88,641	52,423	36,218	121,709
6	2	1	62041	Internal Sports Tournament	161,359	273,004	(111,645)	223,865
6	2	1	62042	External Sports Tournament	326,000	1,000,636	(674,636)	842,521
6	2	1	62043	Training Programs and Workshops	256,355	86,894	169,461	89,581
6	2	1	62044	National Exam Costs	112,257	112,257	-	67,376
6	2	1	62047	Contractual Training Programs	7,477	7,248	229	11,108
6	2	1	68021	Cost of Guest Entertainment	2,327,640	3,155,842	(828,202)	3,555,339
6	2	1	68022	Cost of Hajj Mission	310,905	308,425	2,480	271,307
6	2	1	68023	Cost of Diplomatic and Protocol Services	3,383,406	3,366,283	17,123	3,534,833
6	2	1	68024	National events and celebrations	478,723	744,289	(265,566)	603,677
6	2	1	68025	Cost related to organizing and conducting of awareness campai	98,376	140,079	(41,703)	1,877
6	2	1	68026	Internal Youth Events and Celebrations Costs	466,757	480,028	(13,271)	364,726
6	2	1	68027	Supply of Contract Labor - Training Programs and Workshops :	9,828	-	9,828	14,886
6	2	2	66011	Telephone Installation and Usage Charges	2,554,153	2,330,947	223,206	3,043,648
6	2	2	66021	Intercom Equipments Installation & Usage Charges	-	66	(66)	367
6	2	2	66032	Wireless Instruments	18,376	18,661	(285)	18,452
6	2	2	66034	Internet Installation & Usage Charges	885,352	1,073,931	(188,579)	1,024,542
6	2	2	66035	Radio Frequency Service Licensing	755,624	754,470	1,154	755,701
6	2	2	66036	MPLS Installation & Usage Charges	2,998,469	2,874,877	123,592	2,619,568
6	2	2	66037	Cloud Computing Services	9,135,266	8,887,254	248,012	10,188,355
6	2	2	66038	Cloud Computing Professional Services	3,750	9,350	(5,600)	84,734
6	2	2	66041	IT -Licenses Support -Operating Systems	62,669	20,983	41,686	20,595
6	2	2	66042	IT -Licenses Support -Business Software	1,266,325	1,257,739	8,586	1,178,800
6	2	2	66043	IT -Licenses Support -Productivity Software	529,582	703,220	(173,638)	543,485
6	2	2	66044	IT -Licenses Support -Application Infrastructure Software	598,264	598,261	3	512,798
6	2	2	66045	IT - Licenses Support - Database Software	214,985	249,667	(34,682)	167,344
6	2	2	66046	IT - Licenses Support - Security Software	1,159,615	2,507,393	(1,347,778)	1,273,873
6	2	2	66047	IT - Licenses Support - IT Management Software	32,217	21,886	10,331	104,196
6	2	2	66048	Supply of Contract Labor - IT - Contractual Services	6,925,678	7,214,520	(288,842)	4,981,125
6	2	2	66051	IT - Licenses of central HR systems software	200	170,271	(170,071)	-
6	2	2	66052	IT - Licenses of Central Hr (Aadaa) - Systems Software	-	92,130	(92,130)	235,486
6	2	2	66053	IT - Licenses Support - Backup Software	9,610	6,393	3,217	6,058
6	2	2	66054	IT- Subscriptions - Operating Systems	652	715	(63)	6,559
6	2	2	66055	IT- Subscriptions - Business Software	1,028,444	1,008,603	19,841	517,135
6	2	2	66056	IT- Subscriptions - Productivity Software	1,703,510	1,755,784	(52,274)	1,777,275
6	2	2	66057	IT- Subscriptions - Application Infrastructure Software	51,021	46,084	4,937	50,079
6	2	2	66058	IT- Subscriptions - Database Software	500	-	500	5,575
6	2	2	66059	IT- Subscriptions - Security Software	145,890	125,475	20,415	297,824
6	2	2	66061	IT- Subscriptions - IT Management Software	120,427	113,210	7,217	94,630
6	2	2	66062	IT- Subscriptions - Backup Software	2,118	2,118	-	2,290
6	2	2	66063	IT - Licenses Support - CPBS	-	159,033	(159,033)	25,967
6	2	2	67011	Postage Charges - Domestic	133,373	122,374	10,999	132,534
6	2	2	67013	Postage Charges - Foreign	94,089	78,515	15,574	66,258
6	2	2	67033	Safety, relief, search and rescue systems contracts	166,412	166,412	-	167,043
6	2	2	67041	Commercial registry systems costs	706,397	706,424	(27)	653,003
6	2	2	67042	Contracting costs for customer service centers	1,107,377	1,106,957	420	1,110,846
6	2	3	69011	Water Supply & Usage Costs	2,546,717	1,939,491	607,226	1,744,957
6	2	3	69021	Electricity Supply and Usage Costs - Direct Deduction	22,182,813	33,959,411	(11,776,598)	23,879,959

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	3	69026	Arrears of electricity & water consumption	-	852	(852)	7,687
6	2	3	69027	Electricity Supply and Usage Costs - Indirect Deduction	654,503	578,876	75,627	565,048
6	2	3	69028	Electricity and water costs for members of Missions abroad	91,838	150,303	(58,465)	129,339
6	2	3	69031	Contractual Maintenance - Muharraq Sewage Treatment Plant	17,214,011	17,214,011	-	17,075,253
6	2	3	69032	Contractual Maintenance - Almadina Alshamaliya Sewage Trea	772,828	772,828	-	754,488
6	2	3	69033	Operation and maintenance of the sanitary network Pumping stat	1,802,630	1,802,630	-	1,401,390
6	2	3	69034	Operation and maintenance of treated sanitary effluent network	749,787	749,800	(13)	780,000
6	2	3	69035	Contractual Maintenance - Sewage Treatment Plants	258,471	258,470	1	270,521
6	2	3	69038	Electricity & Water Expenditure of Shared Public Utilities in Housing Projects	-	146,899	(146,899)	177,108
6	2	3	69039	Municipality Fees-Various	184,851	134,019	50,832	140,640
6	2	4	70011	Land Rental	147,648	119,478	28,170	151,658
6	2	4	70012	Buildings Rental - Operational	9,802,370	9,606,937	195,433	9,548,011
6	2	4	70014	Buildings Rental - Financing Lease	1,596,312	1,592,858	3,454	1,625,765
6	2	4	70015	Buildings Rental - Cultural Attache staff out of Bahrain	228,940	234,784	(5,844)	198,937
6	2	4	70023	Systems & Application Software Rental	100	11,031	(10,931)	9,630
6	2	4	70025	IT- Operational Services - Rent/Lease Agreements	412,322	451,234	(38,912)	1,628,318
6	2	4	70026	Rent of communication, flight information and air traffic contro	95,518	85,396	10,122	60,425
6	2	4	70031	Vehicles Including Trucks Rental	4,704,391	4,792,790	(88,399)	5,580,075
6	2	4	70032	Tools and Heavy Machinery Rental	260,600	179,202	81,398	406,341
6	2	4	70033	Students Transport Vehicles Rental	8,037,528	7,847,151	190,377	7,133,987
6	2	4	70035	Renting Satellite Space Capacity	1,292,499	1,292,498	1	1,305,229
6	2	4	70038	Car Parks Rental	943,631	888,409	55,222	867,485
6	2	4	70039	Instruments and Equipment Rental	1,352,165	1,369,765	(17,600)	1,205,945
6	2	5	65011	Supply of Contract Labor - Cleaning of Buildings	9,133,731	8,239,173	894,558	9,601,938
6	2	5	65012	Supply of Contract Labor - Cleaning Roads & Bins	7,763	7,200	563	7,589
6	2	5	65013	Supply of Contract Labor - Cleaning of Public Facilities	68,904	68,904	-	53,504
6	2	5	67029	Transportation and Freight - Various	721,811	793,478	(71,667)	649,236
6	2	5	67031	Managing & Operating Public Transportation - Contractual	7,247,355	7,274,355	(27,000)	7,398,014
6	2	5	67032	Air Navigation Operating Expenses - Contractual	5,445,000	5,166,012	278,988	5,438,364
6	2	5	71012	Insurance on Vehicles	445,005	291,986	153,019	380,826
6	2	5	71021	Insurance on Building & Office Assets	121,548	129,276	(7,728)	83,744
6	2	5	71031	Insurance on Machinery and Equipment	314,700	329,750	(15,050)	339,063
6	2	5	71032	Insurance on Ships and Planes	1,622,564	742,579	879,985	1,772,566
6	2	5	71033	Cleaning of Sewerage & Storm Water System	1,280,659	1,273,766	6,893	1,253,639
6	2	5	71034	Cleaning and Maintenance - Traffic Signals	232,698	232,698	-	224,326
6	2	5	71051	Medical Insurance for staff and Employees In public sector	2,069,822	2,023,021	46,801	2,003,240
6	2	6	72017	Tender Advertising Fees	39,592	33,839	5,753	9,700
6	2	6	72018	Promotional Material	3,915	3,915	-	17,761
6	2	6	72019	Advertising	157,685	114,631	43,054	116,185
6	2	6	72021	Subscriptions to Papers and Magazines	94,644	107,922	(13,278)	110,569
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	36,660	28,098	8,562	44,434
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	171,845	171,307	538	398,818
6	2	6	72024	Subscriptions to Various Organizations	18,228,232	17,467,859	760,373	17,615,032
6	2	6	72025	Other Subscriptions	1,394,246	1,664,465	(270,219)	1,471,701
6	2	6	72027	Contracting with local newspapers	148,251	148,250	1	-
6	2	6	72031	Printing	532,094	525,571	6,523	614,250
6	2	6	72033	Printing Deed Plans	25,699	25,699	-	11,798
6	2	7	65031	Supply of Contract Labor - Guards & Security from Companies	4,668,713	4,687,268	(18,555)	3,989,499
6	2	7	65032	Supply of Contract Labor - Guards & Security from the Ministr	837,717	850,329	(12,612)	910,676
6	2	7	65033	Supply of Contract Labor - Engineering and consultancy work	-	-	-	27,354
6	2	7	65034	Supply of Contract Labor - Care of Animals & Wildlife	93,912	82,858	11,054	94,207
6	2	7	65036	Fire Compensation	-	380	(380)	-

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	7	65037	Outsourcing Cost of Operation & Management of Government	376,777	345,627	31,150	20,000
6	2	7	65039	Supply of Contract Labor - Drivers for Administrative Affairs	148,234	143,667	4,567	82,728
6	2	7	65043	Supply of Contract Labor -Administrative Support Services	1,819,541	1,798,009	21,532	1,237,670
6	2	7	65044	Supply of Contract Labor-Accounting and Auditing Consultanc	81,164	64,003	17,161	64,309
6	2	7	65045	Supply of Contract Labor- Advisory and Legal Services	802,498	867,645	(65,147)	723,051
6	2	7	65046	Supply of Contract Labor- Agricultural Work	126,948	133,160	(6,212)	76,385
6	2	7	65047	Supply of Contract Labor- Advisory and Medical Services	695,457	852,765	(157,308)	63,209
6	2	7	65048	Supply of Contract Labor- maintenance of archaeological sites	81,480	81,480	-	58,750
6	2	7	65049	Excavation, surveying and monitoring of archaeological sites	66,440	66,440	-	33,220
6	2	7	67043	Rewards for customer service centers	187,440	84,740	102,700	-
6	2	7	67045	Sampling and Measurement Works at Sanitary Facilities	41,880	41,880	-	43,560
6	2	7	67046	Providing Satellite Broadcasting Services - Satellite News Gath	19,030	19,030	-	8,955
6	2	7	68011	Incentives for Non-Employees	655,674	666,794	(11,120)	756,547
6	2	7	68012	Presents for Non- Employees	34,952	49,381	(14,429)	37,059
6	2	7	68013	Board of Directors, Committees & Sub committees Remunerati	894,304	892,608	1,696	918,077
6	2	7	68014	Student Tours Activities	25,508	20,134	5,374	4,985
6	2	7	68015	Trainer's Fees	84,860	44,778	40,082	40,945
6	2	7	68016	Pesticide Spraying Services	418,860	406,409	12,451	42,027
6	2	7	68017	Incentives for non-employees working in radio and television pr	362,220	362,220	-	500,785
6	2	7	68018	Incentives for students of religious institutes	830,201	797,050	33,151	726,275
6	2	7	68019	Rewards for Quran Centers and Seminars	1,423,969	1,415,047	8,922	1,435,305
6	2	7	68031	Fees and Commissions	2,344,832	3,587,039	(1,242,207)	2,453,280
6	2	7	68032	Audit & Legal Fees	315,084	307,351	7,733	218,662
6	2	7	68034	Professional Licensing Fees	4,300	9,138	(4,838)	3,990
6	2	7	68035	Fees for collecting air passage bills	160,000	165,477	(5,477)	143,456
6	2	7	68036	Meteorological systems and licenses	93,218	90,950	2,268	30,309
6	2	7	68038	Cost of Deporting expats	-	140	(140)	100,981
6	2	7	72034	Environmental Fees	800	750	50	-
6	2	7	73012	Consultation and design costs related to buildings, land, and gov	65,132	4,382	60,750	17,741
6	2	7	73051	Expenses of marine supervision & control	800	800	-	-
6	2	7	73059	Consultation and Research Costs	1,043,845	964,821	79,024	1,635,308
6	2	7	73061	Arbitrators Fees for Postgraduate Studies	-	-	-	27,500
6	2	7	73062	Operating Expenses Related to Services and Laboratory Tests S	-	-	-	232
6	2	7	73064	Costs of Specialist Doctors from abroad hosting	983,458	753,925	229,533	1,550
6	2	7	81981	Tuition fees for Scholarship Students and children of personnel	8,474,368	6,895,528	1,578,840	6,131,623
6	2	7	81982	Tickets Costs For Scholarship Students	30,000	17,579	12,421	18,518
6	2	7	81983	Cash Compensation for Judicial Judgments	381,196	386,660	(5,464)	23,018
6	2	7	81984	Expenses related to analysis and examination of genome sample	-	20	(20)	265,000
6	2	7	81985	Doctors Residency program Expenditures	20,000	39	19,961	-
6	2	7	81987	Costs of treatment, medicines and veterinary supplies for anima	280,691	76,989	203,702	72,803
6	2	7	81989	Costs of providing medical and health care to those under the st	600,000	-	600,000	-
6	2	7	81991	Scholarships for Non-Employees	175,000	132,862	42,138	261,437
6	2	7	81992	Overseas Treatment	13,868,435	16,830,511	(2,962,076)	21,833,757
6	2	7	81995	Outsourcing Cost of Operation and MGT.of Hostpitals	-	14,365	(14,365)	86,279
6	2	7	81996	Financial Provisions and Grants for Scholarship Students	5,144,397	7,871,393	(2,726,996)	7,604,998
6	2	7	81997	Other Miscellaneous Services	1,532,727	1,526,417	6,310	1,190,527
6	2	7	81998	Treatment in Local Hospitals	3,360,241	3,244,320	115,921	3,340,084
6	2	7	99993	Military Services	4,445,000	2,967,686	1,477,314	2,305,843
6	3	1	75011	Gas for Laboratories and Office Use	327,915	88,661	239,254	514,120
6	3	1	75014	Gas supply for sewage Plants	217,356	217,356	-	152,981
6	3	1	75019	Gas for Other Purposes	153,592	144,598	8,994	163,070
6	3	2	75021	Fuel & Oil for Generators	225,700	165,054	60,646	431,133
6	3	2	75022	Fuel & Oil for Heavy Vehicles & Machinery	2,194,812	2,923,642	(728,830)	3,457,487

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	3	2	75023	Oil & Lubricants	40,237	25,653	14,584	42,538
6	3	2	75024	Fuel & Oil for Aircrafts	2,658,400	3,270,609	(612,209)	5,865,292
6	3	2	75025	Fuel & Oil for Ships	333,400	207,896	125,504	584,000
6	3	3	75032	Garments and Food for Non-Employees	1,541,504	1,679,325	(137,821)	2,156,810
6	3	3	75035	Food for Non-Employees (non-stock)	591,601	513,427	78,174	547,125
6	3	3	75041	Chemical, Insecticides and Detergents	865,117	368,325	496,792	687,156
6	3	3	75042	Chemicals,Insecticides and Detergents (non-stock)	550	550	-	438
6	3	3	75043	Supply of Chemicals and Reagents	92,669	92,669	-	109,258
6	3	3	75051	Utensils and Miscellaneous Light Equipment	1,178,561	1,159,604	18,957	1,094,440
6	3	3	75081	Catering and Related Expenses	40,882	37,610	3,272	18,776
6	3	3	75999	Miscellaneous Consumables	570,048	482,558	87,490	548,924
6	3	3	99012	Rate Variance Gain/Loss	102,907	66,230	36,677	89,154
6	3	3	99013	Invoice Price Variance	-	369	(369)	3
6	3	3	99014	Metal Plating	-	-	-	163
6	3	3	99016	End of Government Service Reward Gifts	-	-	-	420
6	3	3	99017	Cost of Supplying Mineral Water	601,279	237,472	363,807	424,858
6	3	3	99018	Cost of Supplying Sweet Water for Irrigation	199,655	184,915	14,740	175,596
6	3	3	99019	Cost of Purchasing Animals Feed & Supplies	456,065	563,862	(107,797)	548,046
6	3	3	99020	Gifts for missions, delegations and official conferences inside a	-	88	(88)	-
6	3	3	99042	Inventory Write On/off	260,000	100,212	159,788	987,244
6	3	3	99043	Stock Adjustment	-	132,544	(132,544)	-
6	3	3	99993	Military Services	7,813,000	1,921,551	5,891,449	16,437,252
6	3	3	99995	Average Cost Adjustment	-	10,948	(10,948)	18,919
6	3	4	74012	Stationery	1,310,525	1,124,608	185,917	1,327,733
6	3	4	74013	Printing and Photocopying Items	936,518	555,883	380,635	512,540
6	3	4	74014	Identity Card Issuing Expenses	2,543,574	2,545,491	(1,917)	1,389,062
6	3	4	74023	Purchase of Books	1,954,218	1,856,229	97,989	1,544,921
6	3	4	74024	Learning Materials	4,332	-	4,332	-
6	3	4	74991	Maps and Posters	35,056	91,991	(56,935)	22,594
6	3	5	75061	Drugs and Medicines	11,485,379	20,535,593	(9,050,214)	21,157,695
6	3	5	75062	Surgical & Medical Materials	6,170,635	4,939,253	1,231,382	9,887,710
6	3	5	75063	X-Ray Materials	1,106,000	131,662	974,338	766,669
6	3	5	75064	Laboratory Materials	4,604,737	4,121,394	483,343	8,614,916
6	3	5	75065	Drugs and Medicines (non-stock)	2,523	14,715	(12,192)	31,338
6	3	5	75066	Surgical & Medical Materials (Non-Stock)	121,095	41,041	80,054	36,111
6	3	5	75067	X-ray Materials (non-stock)	3,000	300	2,700	5
6	3	5	75068	Laboratory Materials (non-stock)	817,418	730,601	86,817	112,091
6	3	5	75069	Medical waste Removal and Disposal Expense	29,503	15,923	13,580	45,323
6	3	6	75071	Advertising and Informative Programs	26,625	25,365	1,260	15,275
6	3	6	75072	Educational Programs	114,000	11,950	102,050	71,875
6	3	6	75073	Television Programmes	1,241,154	1,127,420	113,734	936,289
6	3	6	75074	Ramadhan Television Programs	300,000	299,448	552	-
6	3	6	75075	Investment Portfolio For Programs	100,000	100,000	-	-
6	3	7	75041	Chemical, Insecticides and Detergents	-	-	-	22,204
6	3	7	75061	Drugs and Medicines	80,378	80,378	-	80,685
6	3	9	99991	Petty Cash	1,219,993	1,144,138	75,855	1,240,597
6	3	9	99994	Aircraft Imprest	900,000	732,562	167,438	1,056,228
6	3	9	99998	IT - Expense Consumables	399,442	319,709	79,733	307,091
6	4	1	19022	Passenger Vehicles	600,987	555,921	45,066	16,255
6	4	1	19023	Trucks & Transport Vehicles	-	-	-	32,736
6	4	1	19024	Special Purpose Vehicles	500,000	424,451	75,549	421,982
6	4	1	19025	Ships & Marine Equipments	616	1,828	(1,212)	-
6	4	1	19027	Equipments Related to Prepration of AirCRAFT	200,000	124,931	75,069	-

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	1	19111	Machines & Equipment-Clearing-In	60,580	177,441	(116,861)	306,417
6	4	1	98011	Asset Expense	1,213	64	1,149	792
6	4	3	19201	IT- Hardware Acquisition- Communication	366,417	332,484	33,933	522,438
6	4	3	19202	IT- Hardware Acquisition - Server	72,652	65,118	7,534	5,541
6	4	3	19203	IT- Hardware Acquisition - Storage	21,798	4,313	17,485	55,722
6	4	3	19204	IT- Hardware Acquisition - Storage	238,980	503,456	(264,476)	184,306
6	4	3	19205	IT- Hardware Acquisition - Productivity	1,020,049	741,823	278,226	868,091
6	4	3	19206	IT - Hardware Acquisition - Supporting Infrastructure	58,287	31,781	26,506	49,915
6	4	3	19207	IT- License Acquisition - Business Software	857,743	829,561	28,182	903,821
6	4	3	19208	IT - License Acquisition- Productivity Software	56,889	22,118	34,771	13,861
6	4	3	19209	IT -- License Acquisition - Application Infra Software	1,229	1,039	190	744,272
6	4	3	19212	IT- License Acquisition - Security Software	175,877	255,610	(79,733)	337,857
6	4	3	19213	IT - License Acquisition - IT Management Software	35,500	24,546	10,954	14,749
6	4	3	19214	IT - License Acquisition - Operating Systems	30,015	18,062	11,953	31,705
6	4	3	19215	IT - Licenses Acquisition - Backup Software	-	-	-	214
6	4	3	98012	Asset Expense Consumble - IT	39,978	28,965	11,013	48,050
6	4	5	19049	Purchase of Laboratory Equipment	36,227	16,671	19,556	50,758
6	4	5	19051	Television & Broadcasting Equipments	107,604	59,984	47,620	171,022
6	4	5	19052	Office's Equipments	95,399	48,949	46,450	131,491
6	4	5	19053	Agriculture Equipments	-	-	-	1,649
6	4	5	19054	Fire Extinguishing Equipments - Clearing-In	102,494	680,166	(577,672)	88,577
6	4	5	19055	Air Conditioning & Heating Equipments Clearing-In	1,824,560	1,400,455	424,105	675,640
6	4	5	19056	Medical Equipments Clearing-In	2,934,303	1,868,527	1,065,776	2,039,823
6	4	5	19057	Furniture Clearing-In	1,132,612	978,893	153,719	1,302,490
6	4	5	19058	Wireless Equipment Clearing-In	817,013	740,310	76,703	787,748
6	4	5	19061	Catering Equipment	6,623	416	6,207	7,659
6	4	5	19063	Electrical Equipment	21,342	10,912	10,430	18,774
6	4	5	19064	Machinery Equipment	887,126	165,191	721,935	274,227
6	4	5	19065	Sports Equipment	269,122	26,320	242,802	6,988
6	4	5	19066	Other Equipment	50,939	17,531	33,408	74,093
6	4	5	19067	Screening Devices for Precious Stones and Metals	9	9	-	2,625
6	4	5	19081	Buildings and Construction	1,055,000	2,526,918	(1,471,918)	2,500,433
6	4	5	19082	Purchase of Administrative Buildings abroad	-	107,380	(107,380)	860,742
6	4	5	19083	Purchase of Residential Buildings abroad	9,330	-	9,330	-
6	4	5	19084	Purchase of Residential Land locally	-	-	-	959,922
6	4	5	98011	Asset Expense	545,286	538,031	7,255	428,242
6	4	7	98011	Asset Expense	730	-	730	-
6	4	8	98011	Asset Expense	-	-	-	333
6	5	1	78013	Office Buildings Maintenance	-	10,023	(10,023)	55,984
6	5	1	78311	Contractual Building Maint - Office & Residential - Civil Work	2,240,469	2,118,101	122,368	2,372,854
6	5	1	78312	Contractual Building Maint - Office & Residential - Electrical V	513,184	236,287	276,897	88,092
6	5	1	78313	Contractual Building Maint - Office & Residential - Mechanica	19,950	7,344	12,606	15,625
6	5	1	78314	Contractual Building Maint - Office & Residential - Landscapir	183,935	114,692	69,243	157,739
6	5	1	78315	Contractual Building Maint - Office & Residential - Other Mair	546,755	729,592	(182,837)	488,655
6	5	1	78317	Contractual Building Maint - Other Building Maint - Electrical	-	-	-	4,000
6	5	1	78318	Contractual Building Maint - Other Building Maint - Mechanic	3,325	3,323	2	1,557
6	5	1	78319	Contractual Building Maint - Other Building Maint - Landscapi	55,638	67,823	(12,185)	39,600
6	5	1	78320	Contractual Building Maint - Other Building Maint - Other Mai	176,662	170,576	6,086	1,837
6	5	1	78321	Contractual Building Maint - Building Maint - Supply of Labou	426,376	426,376	-	273,293
6	5	1	78322	Non-Contractual Building Maint - Office & Residential - Civil	668,241	807,540	(139,299)	931,207
6	5	1	78323	Non-Contractual Building Maint - Office & Residential - Electr	178,605	139,868	38,737	203,637
6	5	1	78324	Non-Contractual Building Maint - Office & Residential - Mech	82,278	79,648	2,630	70,093
6	5	1	78325	Non-Contractual Building Maint - Office & Residential - Lands	104,172	123,951	(19,779)	125,506

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	1	78326	Non-Contractual Building Maint - Office & Residential - Other	407,117	332,224	74,893	301,787
6	5	1	78327	Non-Contractual Building Maint - Other Building Maint - Civil	16,549	4,249	12,300	23,809
6	5	1	78328	Non-Contractual Building Maint - Other Building Maint - Elect	-	1,650	(1,650)	-
6	5	1	78329	Non-Contractual Building Maint - Other Building Maint - Mecl	-	163	(163)	1,894
6	5	1	78331	Non-Contractual Building Maint - Other Building Maint - Othe	4,819	1,815	3,004	-
6	5	1	78332	Non-Contractual Building Maint - Office & Residential - Plant	120	119	1	-
6	5	1	78334	Contractual Building Maint - Office & Residential - Plant Main	3,888	3,866	22	3,208
6	5	1	78335	Contractual Building Maint - Other Building Maint - Plant Mai	1,320	1,320	-	1,320
6	5	1	78336	Contractual Building Maint - Office & Residential - Civil Work	99,974	124,814	(24,840)	516,334
6	5	2	78311	Contractual Building Maint - Office & Residential - Civil Work	4,198	4,199	(1)	3,102
6	5	2	78312	Contractual Building Maint - Office & Residential - Electrical V	1,975	1,975	-	763
6	5	2	78315	Contractual Building Maint - Office & Residential - Other Mair	8,788	8,489	299	8,492
6	5	2	78317	Contractual Building Maint - Other Building Maint - Electrical	-	7,590	(7,590)	-
6	5	2	78320	Contractual Building Maint - Other Building Maint - Other Mai	193	193	-	-
6	5	2	78321	Contractual Building Maint - Building Maint - Supply of Labou	3,960	3,960	-	3,707
6	5	2	78322	Non-Contractual Building Maint - Office & Residential - Civil	45,945	38,246	7,699	33,219
6	5	2	78323	Non-Contractual Building Maint - Office & Residential - Electr	5,587	7,508	(1,921)	11,800
6	5	2	78324	Non-Contractual Building Maint - Office & Residential - Mech	-	-	-	1,144
6	5	2	78326	Non-Contractual Building Maint - Office & Residential - Other	1,111	1,589	(478)	2,780
6	5	2	78327	Non-Contractual Building Maint - Other Building Maint - Civil	-	-	-	451
6	5	2	78329	Non-Contractual Building Maint - Other Building Maint - Mecl	2,618	3,872	(1,254)	2,618
6	5	2	78331	Non-Contractual Building Maint - Other Building Maint - Othe	-	-	-	6,138
6	5	2	78334	Contractual Building Maint - Office & Residential - Plant Main	2,046	2,046	-	2,046
6	5	3	78021	Passenger Vehicle Maintenance	1,885,129	1,706,519	178,610	1,870,707
6	5	3	78022	Trucks & Transport Vehicle Maintenance	3,000	1,080	1,920	174
6	5	3	78023	Special Purpose Vehicles Maintenance	962,818	1,026,217	(63,399)	564,871
6	5	3	78024	Motorcycles and Bicycles Maintenance	10,380	50,578	(40,198)	10,371
6	5	3	78031	Ships and Marine Equipment Maintenance	2,381,596	1,491,275	890,321	2,650,847
6	5	3	78034	Aircraft and Related Equipment Maintenance	8,527,232	15,027,482	(6,500,250)	14,325,611
6	5	3	78039	Ambient Air Quality Monitoring Stations Maintenance	57,576	57,580	(4)	68,832
6	5	3	78041	Furniture Maintenance	50	-	50	554
6	5	3	78042	Heavy Machinery & Tools Maintenance	2,025,069	2,619,279	(594,210)	1,000,721
6	5	3	78043	Machines and Instruments Maintenance	257,293	159,537	97,756	528,860
6	5	4	78053	Personal Computers Maintenance	115,000	21,056	93,944	-
6	5	4	78055	Operational Services - Maintenance Agreements - IT	334,156	582,914	(248,758)	320,762
6	5	4	78056	Operational Services - Repairs - IT	63,058	85,124	(22,066)	137,241
6	5	4	78201	IT - Maintenance - Communication Hardware	547,551	539,783	7,768	165,344
6	5	4	78202	IT- Maintenance - Server Hardware	110,635	61,097	49,538	63,169
6	5	4	78203	IT- Maintenance - Storage Hardware	63,469	62,669	800	96,405
6	5	4	78204	IT- Maintenance - Security Hardware	364,172	652,734	(288,562)	487,468
6	5	4	78205	IT- Maintenance - Productivity Hardware	298,859	354,527	(55,668)	226,692
6	5	4	78206	IT- Maintenance - Supporting Infrastructure Hardware	44,701	21,162	23,539	24,480
6	5	4	78215	Other IT -Equipment Maintenance	3,600	-	3,600	1,250
6	5	5	78032	Television Equipment Maintenance	24,298	23,564	734	33,228
6	5	5	78035	Medical Equipment Maintenance	1,130,667	1,614,379	(483,712)	2,580,305
6	5	5	78037	Medical Equipment Maintenance (non-stock	2,970	3,895	(925)	91,318
6	5	5	78038	Laboratory Equipment Maintenance	51,611	184,633	(133,022)	56,066
6	5	5	78041	Furniture Maintenance	26,293	15,792	10,501	16,029
6	5	5	78043	Machines and Instruments Maintenance	-	35	(35)	-
6	5	5	78044	Wire and Wireless Equipment Maintenance	102,324	76,058	26,266	55,997
6	5	5	78045	Office Equipment Maintenance	180,285	46,824	133,461	124,215
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	2,535,513	2,154,630	380,883	2,138,422
6	5	5	78047	Fire Extinguishing Equipment Maintenance	538,058	221,055	317,003	298,387

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Code				Description	2024			2023
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	5	78048	Elevators, Escalators & Electrical Doors Maintenance	433,772	152,877	280,895	217,275
6	5	5	78998	Other Equipment Maintenance	-	78	(78)	11,208
6	5	5	78999	Other Maintenance	1,378,843	2,163,679	(784,836)	103,267
6	5	6	78049	Maintenance of natural and artificial grass in sports stadiums	375,261	375,261	-	260,266
6	5	6	78091	Public Water Distribution Maintenance	125,000	234,918	(109,918)	800,168
6	5	6	78092	Water Production Plants Maintenance	72,495	17,807	54,688	19,727
6	5	6	78094	Power Houses & Sub-Station Maintenance	150,000	279,465	(129,465)	440,961
6	5	6	78111	Soft landscaping and facilities maintenance in Public Governme	149,988	7,788	142,200	62,522
6	5	6	78112	Runways Maintenance (Planes) Maintenance	10,000	439	9,561	-
6	5	6	78113	Maintenance of air navigation systems	304,660	399,584	(94,924)	275,407
6	5	6	78998	Other Equipment Maintenance	-	1,630	(1,630)	-
6	5	6	78999	Other Maintenance	448,293	401,605	46,688	394,144
6	6	1	63014	Govt Unemployment Insurance Share	21,000,000	22,386,119	(1,386,119)	22,093,086
6	6	1	81901	Other Transfers	516,762,295	601,505,032	(84,742,737)	596,253,092
6	6	1	81902	Local Transfers Payroll	-	93,491	(93,491)	93,490
6	6	1	81904	Transfers to youth centers	2,628,824	2,628,824	-	2,835,000
6	6	1	81905	Transfers to national clubs	-	-	-	663
6	6	7	99999	Unforeseen Obligations - Operational	81,726	-	81,726	-
6	7	3	80017	Int. Islamic Leasing Sec. No.2 Interest	160,000,000	172,430,169	(12,430,169)	165,266,518
6	7	3	80018	Commercial loan facilities	-	41,015,421	(41,015,421)	1,241,113
6	7	3	80019	Islamic loan facilities	-	8,671,507	(8,671,507)	-
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	6,000,000	6,405,767	(405,767)	6,357,052
6	7	3	80023	Arab Fund - Economic & Social Development Interest	800,000	859,773	(59,773)	912,014
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	3,100,000	2,954,567	145,433	2,794,260
6	7	3	80025	Islamic Fund - Interest	1,000,000	1,988,223	(988,223)	2,656,123
6	7	3	80029	Other External Loans Interest	-	-	-	20,374,201
6	7	3	80034	Discount on Bond - Interest	-	11,353,957	(11,353,957)	8,124,006
6	7	3	80035	Interest Int.L Bond-2044	205,000,000	397,521,613	(192,521,613)	205,907,000
6	7	3	80036	Interest Int. L Bonds - 2044	145,000,000	-	145,000,000	143,694,562
6	7	4	80011	Interest on Development Bonds	126,000,000	129,186,771	(3,186,771)	120,802,083
6	7	4	80012	Interest on Treasury Bills	99,100,000	125,879,406	(26,779,406)	118,405,290
6	7	4	80013	Interest - Others	7,000,000	9,658,480	(2,658,480)	9,368,493
6	7	4	80014	AL-Salam Islamic Security Interest	6,000,000	7,924,028	(1,924,028)	7,822,608
6	7	4	80016	Interest on Islamic Leasing Security	29,000,000	29,375,000	(375,000)	29,375,000
6	7	5	81031	Flour	6,521,308	12,824,101	(6,302,793)	18,204,934
6	7	5	81032	Lamb and Beef	29,382,692	31,124,826	(1,742,134)	30,472,810
6	7	7	65036	Fire Compensation	70,000	44,000	26,000	40,206
6	7	7	81011	Grants to Under-Privileged Families	286,265	306,710	(20,445)	437,007
6	7	7	81012	Grants to Societies	1,857,109	1,784,150	72,959	728,398
6	7	7	81013	Grants to National Clubs	10,775,147	10,775,147	-	3,731,603
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	18,300,000	23,670,963	(5,370,963)	21,414,578
6	7	7	81018	Reduce Cost of Living for Families	128,000,000	132,490,003	(4,490,003)	141,787,974
6	7	7	81019	Improve the Standard of Living of Retirees Allowance	177,500,000	237,506,799	(60,006,799)	228,894,107
6	7	7	81023	Childhood Social Program Support	142,369	160,241	(17,872)	142,458
6	7	7	81024	Elderly Social Program Support	71,006	58,389	12,617	324,620
6	7	7	81999	Other Grants	1,075,437	2,481,399	(1,405,962)	4,065,215
6	7	8	81021	Grants to Foreign Bodies	41,584	41,584	-	123,021
6	7	9	81999	Other Grants	1,540,000	905,462	634,538	878,608
Total					3,386,513,120	3,761,277,447	(374,764,327)	3,692,680,203

9- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD
				Actual 2023
Government Entities with Attached & Independent budgets	349,313,232	395,537,804	113	393,044,826
Contributions in Regional & International Organizations	14,580,000	13,790,774	95	13,305,216
Support for Low-Income Families	128,000,000	132,490,003	104	141,787,974
Food Support	35,904,000	43,948,927	122	48,677,744
Social Insurance Organization	21,000,000	20,732,761	99	20,562,088
Government's Share and Contribution in the Social System	-	0	-	678,885
Government's Share in the Unemployment Insurance Program	21,000,000	22,386,119	107	22,093,086
Social Security Fund	21,500,000	23,929,590	111	23,785,116
Allowance for Improvement of Standard of Living for Retirees	177,500,000	237,506,799	134	228,894,107
Housing Program Support (Rent Allowance-Reduce of Instalments)	61,000,000	58,510,526	96	58,617,762
Government Aids	900,000	420,499	47	672,637
Interest on Loans and Securities	788,000,000	945,240,897	120	834,976,341
Retentions, Forwarded budgets, and Other Commitments	33,400,281	79,996,475	240	79,489,114
Total	1,652,097,513	1,974,491,174	120	1,866,584,896

10- Projects Expenditures By Ministries & Government Authorities

Ministries or Government Authorities	Budget	Actual	% Of Spend	BD
				Actual 2023
Prime Minister's Office	6,100,000	6,100,000	100	6,100,000
Ministry of Defence (See Note 11)	998,951	995,966	100	3,850
Ministry of Interior	13,606,612	13,606,612	100	13,115,373
Legislation & Legal Opinion Commission	3,997	3,997	100	-
Ministry of Foreign Affairs	1,000,000	937,760	94	986,797
Ministry of Justice, Islamic Affairs & Awqaf	400,000	91,463	23	31,151
Ministry of Education	14,203,314	14,203,314	100	13,727,673
Ministry of Health	183,727	183,727	100	594,140
Ministry of Municipalities Affairs & Agriculture	4,230,347	4,230,347	100	2,919,359
Ministry of Labour	50,000	24,804	50	-
Ministry of Youth Affairs	702,933	163,976	23	350,343
Rashed Club for Equestrian & Horse Racing	8,720,723	8,720,723	100	2,041,392
Ministry of Social Development	100,000	11,669	12	29,352
Ministry of Industry & Commerce	2,074,702	2,074,702	100	5,189,473
Ministry of Housing & Urban Planning -Housing Sector	90,000,000	72,276,825	80	89,820,446
Ministry of Electricity & Water Affairs	3,492,449	3,492,449	100	4,225,076
Supreme Council for the Environment	689,568	544,550	79	309,322
Ministry of Works	69,907,114	84,235,759	120	69,707,589
Ministry of Transportation and Communications	4,539,251	4,539,251	100	6,930,507
National Guard	1,645,183	1,645,183	100	617,863
Ministry of Oil and Environment	-	-	-	82,221
National communication centre	300	300	100	11,743
Tender Board	15,576	15,576	100	3,729
Transfers (Notes No.2)	45,990,771	44,492,101	97	33,111,782
Ministry of Information	4,000,000	2,348,662	59	1,690,689
Bahrain Authority for Culture and Antiquities	7,112,516	7,112,516	100	5,660,716
Supreme Council for Health	785,904	785,904	100	626,396
Administrative Organization for Public Prosecution	454,027	454,027	100	372,391
Civil Service Bureau	50,000	29,898	60	135,500
Information and Egovernment Authority	3,728,426	3,728,426	100	5,536,498
General Secretariat for Youth & Sports High Council	2,346,855	2,346,855	100	8,218,175
Supreme Judicial Council	104,043	104,043	100	69,749
Survey & Land Registration Bureau	600,000	481,219	80	490,670
Ministry of Finance and National Economy	1,000,000	998,516	100	1,070,239
Customs Affairs	1,023,933	1,023,933	100	69,643
Ministry of Housing & Urban Planning -Urban Planning &	1,458,900	1,458,900	100	1,230,089
High Council for Islamic Affairs	300,000	196,891	66	210,913
National Health Regulatory Authority	327,785	327,785	100	-
National Bureau For Revenue	4,512,021	4,512,021	100	1,238,692
Bahrain Space Agency	100,000	51,289	51	145,283
General Sports Authority	2,440,072	2,440,073	100	548,447
Total	299,000,000	290,992,012	97	277,223,271

11-Defence Force and Affiliated Entities Expenditures

Statement (A) of Article No.4 of Audit Court Bureau Law No. 16 for the year 2002 amended by the Legislative Decree No. 49 for year 2010, stated that: "Court's audit shall exclude any entity which the constitution or a law impose a care for its security ...", furthermore, Statement (G) of Article No. 33 of Bahrain constitution regarding Defence Force, stated " a care shall be maintained for its security". Based on that, Ministry of Defence and its related entities have been audited by an audit firm, not by the Audit Court Bureau.

12- Carried Forwarded Amounts of 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 certain projects, after considering the cash flow required to meet obliged commitments and the financial requirements for completing the remaining phases.

Carried forward amount represents remaining project's budget for Ministries and Government Entities including Government Funded Organizations Included in the State Budget for the Fiscal Year 2024.

Appendix 1: Statement of Receipts & Payments

	BD	
Descriptions	2024	2023
Cash Flow from Operating Activities		
Receipts		
Oil & Gas	1,775,553,267	1,961,041,579
Revenues & Fees	811,837,383	797,102,714
Goods & Services	44,256,728	51,397,592
Fines, Penalties & Mis.	25,127,045	33,791,070
Total	2,656,774,423	2,843,332,955
Payments		
Manpower	(1,337,346,315)	(1,332,093,625)
Services	(246,231,651)	(241,352,270)
Consumables	(52,959,107)	(74,308,681)
Maintenance	(38,274,062)	(35,270,214)
Transfers	(544,345,187)	(508,890,374)
Grants & Repayment of Loan Interests	(1,375,792,252)	(1,292,028,699)
Advance payment and payment of payables	(161,331,819)	(68,121,996)
Inventory Purchases	(81,605,319)	(64,884,741)
Total	(3,837,885,712)	(3,616,950,600)
Net Cash Flow from Operating Activities	(1,181,111,289)	(773,617,645)
Cash Flow from Investment Activities		
Projects	(309,114,058)	(310,330,616)
Capital Assets	(12,025,171)	(13,296,285)
Investments & Gov. Properties	162,839,125	106,970,584
Sale of Assets	559,196	679,082
Net Cash Flow from Investment Activities	(157,740,908)	(215,977,235)
Cash Flow from Financing Activities		
Loans Received	8,073,936,707	7,957,124,564
Loans Repayment	(6,628,070,806)	(6,798,472,465)
Net Cash Flow from Financing Activities	1,445,865,901	1,158,652,099
Net Increase/Decrease in Cash	107,013,704	169,057,219

Appendix 2: Account Payable

		BD	
Chapter	Descriptions	2024	2023
1	Manpower	875,310	2,638,104
2	Services	17,223,294	9,134,514
3	Consumables	607,139	1,422,272
4	Assets	256,465	392,907
5	Maintenance	777,519	902,848
6	Transfers	6,122,741	3,160,346
7	Grants & Repayment of Loan Interest:	1,059,873	5,586,507
8	Projects	44,788,434	31,030,255
-	Other	30,132,233	24,613,257
Total		101,843,008	78,881,010

Appendix 3: Accrued Expenses

		BD	
Chapter	Descriptions	2024	2023
1	Manpower	1,791,114	4,138,912
2	Services	20,912,518	33,936,839
3	Consumables	3,133,575	7,550,753
4	Assets	1,038,792	909,236
5	Maintenance	1,528,536	2,946,022
6	Transfers	15,831,051	16,802,207
7	Grants & Repayment of Loan Interest:	16,665,421	17,511,938
8	Projects	61,270,307	92,083,775
Total		122,171,314	175,879,682

Appendix 4: Encumbrances By Chapters

		BD	
Chapter	Descriptions	2024	2023
1	Manpower	402,298	523,722
2	Services	2,573,941	11,012,323
3	Consumables	3,275,667	1,941,089
4	Assets	78,583	282,385
5	Maintenance	487,147	565,362
6	Transfers	323,138	19,509
7	Grants & Repayment of Loan Interests	166,998	1,362,041
8	Projects	21,034,579	24,422,315
Total		28,342,351	40,128,746

Appendix 5: Loans

Thousand BD					
Description	Beginning Balance	Amount Received	Amount Paid	Difference	Ending Balance
Treasury Bills	2,110,000	4,420,000	(4,420,000)	-	2,110,000
AL-Salam Islamic Securities	129,000	516,000	(516,000)	-	129,000
Islamic Leasing Securities	731,000	312,000	(312,000)	-	731,000
Government Local Development Bonds	2,520,000	620,000	(620,000)	-	2,520,000
Total Local Loans	5,490,000	5,868,000	(5,868,000)	-	5,490,000
International Islamic Leasing Securities	3,271,200	846,000	(752,000)	94,000	3,365,200
International Government Development Bonds	5,875,000	376,000	-	376,000	6,251,000
Development Funds Loans	2,688,599	44,111	(11,650)	32,461	2,721,060
Bank Facilities Loans	564,000	940,000	-	940,000	1,504,000
Foreign Loans	12,398,799	2,206,111	(763,650)	1,442,461	13,841,260
Total (Balance)	17,888,799	8,074,111	(6,631,650)	1,442,461	19,331,260

Appendix 6: Credit Facilities

Description	Thousand BD	
	2024	2023
Available Credit Facilities	125,100	125,100
Utilized Credit	(102,402)	(28,567)
Unutilized Credit Facilities at the end of the year	22,698	96,533