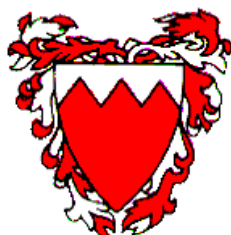


Kingdom of Bahrain



Consolidated Final Account

For The Year Ended

31 December 2012

Kingdom Of Bahrain
Consolidated Revenue/Expense Statement
For The Year Ended 31 December 2012

BD

Description	Notes	Budget 2012	Actual 2012	Actual 2011
Revenue				
Oil & Gas	5,4,2	2,203,008,000	2,645,361,891	2,479,077,685
Taxation & Fees	5,4	199,260,432	217,752,920	168,672,894
Gov. Goods & Services	5,4	35,644,106	45,020,826	40,350,145
Investments & Gov. Properties	5,4	12,249,982	15,023,753	15,330,764
Grants	5,4	37,600,000	56,436,545	100,000,000
Sale of Capital Assets	5,4	353,500	714,036	314,087
Fines, Penalties & Mis.	5,4	34,913,980	53,942,102	17,908,036
Total Revenue	5,4,3	2,523,030,000	3,034,252,073	2,821,653,611
Recurrent Expenditures				
Manpower	9,8,6	1,158,465,338	1,204,151,011	1,004,970,826
Services	9,8,6	166,645,772	183,681,226	170,149,948
Consumables	9,8,6	108,325,917	110,332,561	93,714,248
Assets	9,8,6	24,173,068	30,712,004	30,329,348
Maintenance	9,8,6	55,322,892	60,761,332	59,014,997
Transfers	9,8,6	730,226,981	581,699,366	634,816,607
Grants & Repayment of Loan Interest	9,8,6	415,507,683	352,521,750	419,192,308
Total Recurrent Expenditure	9,8,7,6,3	2,658,667,651	2,523,859,250	2,412,188,282
Projects	11,6,3	1,192,729,721	737,037,571	440,794,113
Total Expenditure	6	3,851,397,372	3,260,896,821	2,852,982,395
Surplus(Deficit) in Budget		(1,328,367,372)	(226,644,748)	(31,328,784)

Carried Forward Budget For The Year

			2012	2011
Recurrent Expenditures Budget	15,7,6		-	20,000,000
Projects Budget	16,6		276,593,577	279,782,372
Total Carried Forward Budget			276,593,577	299,782,372

Ahmed Ben Mohammed Al Khalifa
Finance Minister

1. Main Accounting Policies

1.1 Accounting Basis

Final Account is prepared according to the Modified Cash basis.

1.2 Revenue

1.2.1 Oil and Gas Revenue

Oil and Gaz revenue shall be recorded according to the cash basis as follows:

- **Revenue from Bahrain Oil Field and Refinery:** International and local sales of oil derivatives at net, after deducting the raw oil purchases and other refinery costs.
- **Abu Sa'afa Field:** International sales of Abu Sa'afa Field's raw oil recorded at net, after deducting the extracting costs.
- **Gas:** Sales recorded at the value of amounts collected from local companies and government entities. Production costs are financed through cash outflows to Bapco.

1.2.2 Other General Revenues:

All funds received are recorded as revenue in the year in which it is collected and received. Funds excluded by a law are not recorded as revenue, similarly, funds received as a trust, deposit, or collateral.

1.3 Manpower Costs

Recorded as expenditures in the year in which it become payable, except accrued leaves and other end of service benefits and accruals.

1.4 Non-Stock Goods and Services Expenditures

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

1.5 Stock items Expenditures

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

1.6 Purchases of Capital Goods

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

1.7 Transfers, Grants, And Subsidies

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

1.8 Interest Payable

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

1.9 Projects Costs:

Part of cost liable to the vendors for the phases of work completed within the fiscal year is to be recorded as expenditures for that year.

1.10 Amendment in Revenue

Revenues which are improperly collected in a current year, shall be debited to the same related account . However, if it is improperly collected in the previous years, it should be recorded in the account specified for prior years' adjustments.

1.11 Amendment in Expenditures

Expenditures that are paid and refunded during a current year shall be credited in same related account. However, if it is refunded in the next years, it shall be recorded in the account specified for prior years' adjustments.

1.12 Carry Forward Budget:

Excess budgets approved by Minister of Finance 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- Oil and Gas Revenue

	BD	
Description	2012	2011
Revenue from Bahrain Field and Refinery		
Grand Revenue	4,051,532,635	3,657,335,759
Grand Costs	(3,798,366,767)	(3,506,250,426)
Net Revenue	253,165,868	151,085,333
Revenue from Abu-Sa'afa Field		
Grand Revenue	2,021,572,160	2,125,496,147
Grand Costs	(70,356,084)	(62,518,999)
Future Generation Reserve	(18,121,073)	(20,573,144)
Net Revenue	1,933,095,003	2,042,404,004
Gas Revenue	380,177,200	210,306,552
Oil Taxation and Fees	22,523,820	18,881,796
Distributed Dividends (Oil & Gas Holding Co.)	56,400,000	56,400,000
Net Revenue from Oil and Gas	2,645,361,891	2,479,077,685

3- Revenues and Expenditures By Ministries & Government Authorities

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Court of H.R.H Prime Minister	7,706	-	0.00%	18,614,725	18,753,307	99.26%			
Ministry of Defence	371	-	0.00%	408,760,061	409,236,830	99.88%			
Ministry of Interior	36,839,976	35,039,000	105.14%	313,610,327	265,522,598	118.11%	41,698,349	41,689,349	100.02%
National Security Agency	680	-	0.00%	27,062,969	27,062,969	100.00%	4,000,000	4,832,753	82.77%
Legislation & Legal Opinion Commission	7,541	48,000	15.71%	1,920,495	2,375,421	80.85%			
Ministry of Foreign Affairs	2,005,658	1,875,000	106.97%	32,480,602	31,760,634	102.27%	36,584	4,462,199	0.82%
Deputy of H.R.H P.M-17	105	-	0.00%	816,862	1,000,000	81.69%	16,575	132,600	12.50%
Min. of Justice & Islamic Aff. AWQAF (Justice Aff.)	10,430,631	8,450,000	123.44%	21,751,596	21,751,596	100.00%	388,588	1,574,169	24.69%
Ministry Of Education	400,414	208,000	192.51%	294,072,020	296,003,880	99.35%	11,771,922	29,704,018	39.63%
Ministry of Health	14,115,971	14,094,000	100.16%	226,627,729	222,611,509	101.80%	5,522,624	29,888,720	18.48%
Min. of Munc. Aff. & Urban Planning	287,381	330,000	87.09%	16,836,413	16,997,863	99.05%	9,479,203	22,117,145	42.86%
Ministry of Labour	2,007,197	454,000	442.11%	5,866,093	6,067,418	96.68%	275,779	797,402	34.58%
General Organisation for Youth & Sports	68,344	-	0.00%	10,546,805	10,546,805	100.00%	20,496,068	37,021,910	55.36%
Rashed Club for Eq&Ho Racing				1,514,014	1,452,243	104.25%			
Min of Hum.R.& Social Aff	6,346	15,000	42.30%	25,365,460	25,365,460	100.00%	1,018,593	2,730,455	37.30%
Dep of H.R.H P.M -30				565,312	580,714	97.35%			
PM Advisor For Economic Affairs				177,209	125,972	140.67%			
Minister of State of Follow-Up Affairs				326,046	359,439	90.71%			
Advisor to H.R.H PM-33	-	-	0.00%	289,677	140,592	206.04%			
Ministry of Commerce & Industry	8,815,219	6,775,000	130.11%	11,296,348	11,722,596	96.36%	5,095,279	21,196,632	24.04%
Advisor to H.R.H PM for Security Aff				195,251	135,120	144.50%			
Ministry of Housing	21,760	-	0.00%	4,805,206	4,805,206	100.00%	201,397,390	237,737,117	84.71%
Advisor to H.R.H PM Industry&Oil Aff				141,051	125,616	112.29%			
PM Advisor (1)-38				8,112	195,000	4.16%			
Min of Electricity & Water Aff				52,258	120,000	43.55%			
The Supreme Council for the Environment	507,793	333,000	152.49%	7,439,810	6,724,355	110.64%	584,758	7,034,837	8.31%
Mohd Bin Khalifa Al Khalifa Cardiac Center				12,866,168	12,866,255	100.00%			
Deputy Prime Minister For Ministrial Commitiees Aff.				711,522	1,174,915	60.56%			
Ministry of Works	209,926	250,000	83.97%	30,288,450	30,354,778	99.78%	134,406,387	207,155,828	64.88%
Electricity & Water Authority				297,382,183	297,382,183	100.00%			
Ministry of Transportation Affairs	4,708,274	5,209,000	90.39%	8,775,878	8,775,878	100.00%	71,790	2,628,100	2.73%
National Guard				34,160,197	34,160,200	100.00%	1,481,791	11,188,507	13.24%
National Oil & Gas Authority	99,945	300,000	33.32%	2,546,861	2,652,000	96.04%			
Civil Aviation Affairs	19,239,747	10,605,000	181.42%	14,143,585	14,145,789	99.98%	3,349,865	26,162,345	12.80%
Min. of State for Shura Council & Rep. Council Aff.				1,354,093	1,395,818	97.01%			
Ministry of State for Information Affairs				273,203	273,204	100.00%			

BD

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Ministry of Human Rights Affairs				198,514	571,056	34.76%			
Tender & Auctions Board	60	-	0.00%	1,130,531	1,125,544	100.44%	127,489	400,000	31.87%
Transfers	145,234,944	121,753,000	119.29%	569,850,318	751,683,143	75.81%	250,062,378	386,721,190	64.66%
Oil & Gas Revenue	2,645,361,892	2,203,008,000	120.08%						
Information Affairs Authority	1,088,955	1,000,000	108.90%	24,183,559	24,183,559	100.00%	10,161,430	13,202,151	76.97%
Ministry of Culture	9,358,623	8,618,000	108.59%	8,621,157	8,622,996	99.98%	24,465,715	33,023,587	74.09%
Ministry of State for Cabinet Affairs				1,314,454	1,684,022	78.05%			
Civil Service Bureau	4,930	5,000	98.60%	5,330,682	5,330,682	100.00%	488,162	2,717,359	17.96%
Central Informatics Organisation	1,705,086	1,649,000	103.40%	8,649,908	8,731,132	99.07%	1,008,448	8,720,135	11.56%
H.H. DEPUTY PRIME MINISTER				150,344	198,053	75.91%			
Youth&Sport High Council	-	-	0.00%	7,393,204	7,511,146	98.43%			
Min. of Justice & Islamic Aff. AWQAF (Islamic Aff.)	18,485	10,000	184.85%	3,357,838	3,357,839	100.00%	631,900	1,967,278	32.12%
Land Registration Bureau	13,411,250	8,470,000	158.34%	6,411,588	6,411,589	100.00%	952,229	2,182,984	43.62%
Ministry of Finance	1,927	2,000	96.37%	7,432,121	8,337,952	89.14%	2,835,713	12,344,300	22.97%
Customs Affairs	118,284,938	94,530,000	125.13%	14,545,517	16,005,252	90.88%	1,889,059	6,737,333	28.04%
The General Organization of Port							526,334	26,560,765	1.98%
King Hamad Hospital				31,644,924	30,189,523	104.82%	2,797,168	10,098,553	27.70%
Total	3,034,252,075	2,523,030,000	120%	2,523,859,250	2,658,667,651	95%	737,037,570	1,192,729,721	62%

4- Revenue By Chapters And Ministries

Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Goods & Services	Investments & Properties	Grants	Sale of Capital Assets	Fines & Mis.	Total	Budget	Actual 2011
Court of H.R.H Prime Minister	-	-	-	-	-	870	6,836	7,706	-	4,411
Ministry of Defence	-	-	-	-	-	-	371	371	-	(244)
Ministry of Interior	-	29,603,545	6,089,469	47,750	-	332,623	766,589	36,839,976	35,039,000	33,256,809
National Security Agency	-	-	680	-	-	-	-	680	-	820
Legislation & Legal Opinion Comm.	-	-	2,491	-	-	5,050	0	7,541	48,000	4,722
Ministry of Foreign Affairs	-	1,406,500	-	-	-	-	599,158	2,005,658	1,875,000	1,946,358
Deputy of H.R.H P.M-17	-	105	0	0	-	-	0	105	0	-
Min. of Justice & Islamic Aff. AWQAF (Justice Aff.)	-	5,044,748	14,216	74,072	-	70	5,297,525	10,430,631	8,450,000	9,368,695
Ministry Of Education	-	25,070	100,992	0	-	127,581	146,771	400,414	208,000	186,178
Ministry of Health	-	38,614	13,730,621	132,574	-	14,441	199,722	14,115,971	14,094,000	13,900,799
Min. of Munc. Aff. & Urban Planning	-	4,885	114,983	20,648	-	91,143	55,721	287,381	330,000	262,649
Ministry of Labour	-	1,979,531	1,765	0	-	-	25,901	2,007,197	454,000	1,789,572
General Organisation for Youth & Sports	-	14,905	-	700	-	47,558	5,181	68,344	0	34,323
Min of Hum.R.& Social Aff	-	1,443	-	-	-	2,339	2,564	6,346	15,000	24,618
Advisor to H.R.H PM-33	-	-	-	-	-	-	-	-	-	50
Ministry of Commerce & Industry	-	4,219,249	178,943	4,243,405	-	-	173,622	8,815,219	6,775,000	7,869,065
Ministry of Housing	-	14,875	-	-	-	0	6,885	21,760	-	37,695
The Supreme Council for the Environment	-	390,324	18,392	99,077	-	0	-	507,793	333,000	448,917
Ministry of Works	-	31,340	11,090	0	-	86,635	80,862	209,926	250,000	417,814
Ministry of Transportation Affairs-48	-	1,215	4,532,105	-	-	1,300	173,654	4,708,274	5,209,000	4,787,988
National Oil & Gas Authority	-	85,889	-	-	-	98	13,958	99,945	300,000	285,690
Civil Aviation Affairs	-	225,383	18,802,979	69,067	-	0	142,319	19,239,747	10,605,000	14,174,652
Tender & Auctions Board-59	-	60	-	-	-	-	-	60	-	-
Transfers	-	35,342,271	430,559	10,224,513	56,436,545	-	42,801,056	145,234,944	121,753,000	131,041,970
Oil & Gas Revenue	2,645,361,892	-	-	-	-	-	-	2,645,361,892	2,203,008,000	2,479,077,685
Information Affairs Authority	-	290,111	768,374	18,000	-	0	12,470	1,088,955	1,000,000	886,168
Ministry of Culture	-	9,246,170	13,778	92,268	-	0	6,406	9,358,623	8,618,000	6,178,842
Civil Service Bureau	-	580	-	-	-	962	3,388	4,930	5,000	39,349
Central Informatics Organisation	-	1,703,756	720	-	-	610	-	1,705,086	1,649,000	1,455,575
Youth&Sport High Council	-	-	-	-	-	-	-	-	-	255
Min. of Justice & Islamic Aff. AWQAF (Islamic Aff.)	-	6,695	-	-	-	0	11,790	18,485	10,000	149,547
Land Registration Bureau	-	13,253,310	140,652	-	-	-	17,288	13,411,250	8,470,000	10,771,487
Ministry of Finance	-	1,270	-	180	-	200	277	1,927	2,000	4,714
Customs Affairs	-	114,821,077	68,016	1,500	-	2,557	3,391,788	118,284,938	94,530,000	103,246,439
Total	2,645,361,892	217,752,921	45,020,825	15,023,754	56,436,545	714,037	53,942,102	3,034,252,075	2,523,030,000	2,821,653,612

5- Revenue By Chapter, Section, And Item

Code				Description	2012			Actual 2011
Item	Ch	Sec	Ac		Budget	Actual	Difference	
4	1	1	40011	Oil Sales - Bahrain Field	171,080,000	253,165,869	(82,085,869)	151,085,333
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	1,566,346,000	1,951,216,076	(384,870,076)	2,062,977,148
4	1	1	40014	Future Generations Reserve- Ab	(21,000,000)	(18,121,073)	(2,878,927)	(20,573,144)
4	1	2	40037	Gas Sales to Electricity Power ar	166,418,412	70,874,033	95,544,379	3,536,888
4	1	2	40051	Gas Sales - Alba	96,705,348	89,823,701	6,881,647	62,524,632
4	1	2	40052	Gas Sales - Bapco	36,554,432	37,438,539	(884,107)	23,396,417
4	1	2	40053	Gas Sales - Banagas	32,081,891	35,861,855	(3,779,964)	24,386,443
4	1	2	40054	Gas Sales - Other Companies	84,920,917	146,179,071	(61,258,154)	96,462,172
4	1	3	42011	Gas Income Tax	8,654,000	18,584,544	(9,930,544)	15,347,622
4	1	3	42013	Petrol Tax	4,847,000	3,939,275	907,725	3,534,174
4	1	4	45014	Investment Returns From Oil Co	56,400,000	56,400,000	-	56,400,000
4	2	2	42501	Customs Duty on Essential Trade	48,300,000	40,525,740	7,774,260	46,303,051
4	2	2	42503	Customs Duty on Vehicles	12,579,000	18,362,876	(5,783,876)	9,092,738
4	2	2	42504	Customs Duty on Manuf./Unman	14,175,000	38,789,104	(24,614,104)	31,608,273
4	2	2	42505	Customs Duty on Luxury Goods	16,000,000	16,113,804	(113,804)	14,641,969
4	2	2	42506	Customs Duty on Yachts	21,000	30,872	(9,872)	44,599
4	2	2	42507	Protection of Domestic Industrie	320,000	345,335	(25,335)	238,913
4	2	3	43011	General Trade Activities Registr	25,000	35,047	(10,047)	38,616
4	2	3	43021	Industrial Activities Registration	5,000	11,721	(6,721)	9,330
4	2	3	43031	Financial Service Activities Regi	60,815	33,574	27,241	20,301
4	2	3	43041	Miscellaneous Service Activities	506,000	776,385	(270,385)	675,433
4	2	3	43051	Commercial Agencies Registrati	19,000	13,945	5,055	13,591
4	2	3	43071	Organizing Engineering Professi	190,000		190,000	186,133
4	2	4	42012	Oil Inspection Fees	300,000	85,889	214,111	256,887
4	2	4	44011	Passport Fees	1,361,925	1,658,242	(296,317)	998,799
4	2	4	44012	Residence Permit Fees	1,936,000	2,090,590	(154,590)	1,777,606
4	2	4	44013	Visa & NOC Fees	9,456,000	8,607,617	848,383	7,079,060
4	2	4	44015	Population Card Fees	600,000	1,623,429	(1,023,429)	1,450,679
4	2	4	44016	CONSUITANCY SERVICES FEES		14,150	(14,150)	
4	2	4	44021	Labour Market Regulatory Authc	50,000,000	35,321,821	14,678,179	10,164,856
4	2	4	44031	Employment Permission Fees	257,400	1,228,170	(970,770)	1,005,939
4	2	4	44032	Employment Permission Renewa	175,000	726,075	(551,075)	760,180
4	2	4	44051	Ownership Registration Fees	200,000	78,345	121,655	68,646
4	2	4	44052	Ownership Transfer Fees	8,000,000	13,170,650	(5,170,650)	10,586,621
4	2	4	44071	Car Registration Fees	11,298,242	12,804,387	(1,506,145)	11,061,943
4	2	4	44072	Driving License Fees	2,853,688	3,390,280	(536,592)	3,155,065
4	2	4	44091	Legal Fees	3,690,975	4,429,719	(738,744)	4,109,320
4	2	4	44092	Documentation Fees	500,028	508,223	(8,195)	393,531
4	2	4	44093	Certification of Official Docume	1,230,000	2,058,117	(828,117)	1,924,234
4	2	4	44111	Tourism Services Classification I	350,000	483,600	(133,600)	404,808
4	2	4	44112	Hotel Service Fees	8,193,500	8,484,900	(291,400)	5,610,072
4	2	4	44131	Gold Assaying Fees	220,000	131,580	88,420	117,189
4	2	4	44132	Pearl Assaying Fees	41,685	29,362	12,323	27,459
4	2	4	44151	Design & Measurement Fees	6,000	3,916	2,084	5,275
4	2	4	44152	Design & Trademark Fees	900,000	1,371,522	(471,522)	1,507,321

Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44153	Trademarks & Commercial Reg.	2,000,000	2,492,495	(492,495)	1,720,899
4	2	4	44172	Entrance Permit Fees	86,000	329,798	(243,798)	159,163
4	2	4	44191	Tender Fees	98,926	156,375	(57,449)	155,951
4	2	4	44211	Wireless Equipment Fees	1,463,000	359,876	1,103,124	190,976
4	2	4	44212	Vedio Sales Distribution Rights	10,000	3,831	6,169	7,428
4	2	4	44901	Accounting Authority Fees	3,000		3,000	
4	2	4	44902	Type Approval Fees			-	43
4	2	4	44904	Ship Arrival and Departure Perm	1,400,000	703,387	696,613	797,248
4	2	4	44905	Lawyer & Pilgrim Contractors Pt	78,248	112,056	(33,808)	86,235
4	2	4	44908	Application Fees	350,000	256,116	93,884	216,514
4	3	1	40135	Official Forms and Documents Sales			-	200
4	3	1	41011	Hospital Private Room Charges	550,000	475,346	74,655	443,420
4	3	1	41012	Primary Health Care Charges	9,300,000	9,298,805	1,195	9,475,365
4	3	1	41013	General Health Care Charges	1,295,000	1,403,112	(108,112)	1,162,618
4	3	1	41014	Special Medical Services Charge	15,000	11,339	3,661	10,630
4	3	1	41015	Road Accident Treatment Fees	5,000		5,000	297
4	3	1	41016	Limited Private Practice Charges	10,000	22,289	(12,289)	29,787
4	3	1	41017	Out-Patient Charges	1,010,000	1,034,283	(24,283)	836,414
4	3	1	41018	Medical Commission Fees	240,000	286,800	(46,800)	261,635
4	3	1	41019	Occupational Injury Treatment F	270,000	270,000	-	270,000
4	3	1	41020	Pre-employment Medical Examin	660,000	447,251	212,749	351,444
4	3	1	41021	Registration of College for Healt	150,000	116,493	33,507	276,642
4	3	1	41023	X-Ray Fees	25,000	35,254	(10,254)	19,377
4	3	1	41024	Lab. Fees	40,000	102,063	(62,063)	114,175
4	3	1	41025	Operations Fees	105,000	103,530	1,470	65,714
4	3	1	41026	Maternity Services	155,000	135,396	19,605	148,230
4	3	1	41031	Parcel Fees	360,000	767,959	(407,959)	599,055
4	3	1	41032	Post Box Rental	340,000	375,474	(35,474)	323,156
4	3	1	41033	Transit Post Fees	330,000	225,104	104,896	380,520
4	3	1	41034	Stamp Sales	1,899,000	1,035,747	863,253	1,113,676
4	3	1	41035	Franking Machine Sales	2,050,000	1,964,210	85,790	2,178,120
4	3	1	41052	Harbor Services Charges	11,000	6,892	4,108	8,450
4	3	1	41055	Customs Stamp - Containers	52,500	58,903	(6,403)	41,732
4	3	1	41071	Aeroplane Landing Fees	107,000	59	106,941	2,309,809
4	3	1	41072	Aeroplane Parking Fees			-	9,847
4	3	1	41073	Overflying Fees	9,896,555	18,670,842	(8,774,287)	11,096,147
4	3	1	41091	Telephone Usage Charges		116,478	(116,478)	113,490
4	3	1	41111	Vehicle Parking Fees	135,330	101,690	33,640	97,482
4	3	1	41112	Driving Instruction Fees	813,750	1,008,772	(195,022)	830,209
4	3	1	41151	Advertisement Sales	94,000	579,646	(485,646)	357,526
4	3	1	41171	Security Guard Income	3,958,000	4,478,681	(520,681)	5,811,180
4	3	1	41212	Subscriptions to Training Progra	246,000	580,937	(334,937)	401,946
4	3	1	41231	Water Wells Drilling Income	20,000		20,000	
4	3	1	41232	Land Survey Charges	200,000	70,688	129,312	65,111
4	3	1	41901	Issue of Certificate Charges	446,447	507,133	(60,686)	473,953
4	3	1	41902	Examination Charges	17,000	19,753	(2,753)	18,996
4	3	1	41905	News and Media Services	136,000	178,102	(42,102)	200,207
4	3	2	40111	Agricultural Product Sales	76,000	25,062	50,938	32,820

Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	2	40112	Animal Product Sale	16,500	11,500	5,000	11,500
4	3	2	40131	Printing Press Sales	300,000	15,140	284,860	70,066
4	3	2	40132	Publication Fees	59,761	80,073	(20,312)	48,546
4	3	2	40133	Book Sales	55,963	38,289	17,674	27,814
4	3	2	40134	Magazines & Newspaper Sales	23,300	12,554	10,746	11,218
4	3	2	40135	Official Forms and Documents S	121,000	287,823	(166,823)	189,123
4	3	2	40136	Airport Information Publication	5,000	12,988	(7,988)	34,583
4	3	2	40151	Philatelic Office Sales	30,000	34,985	(4,985)	18,531
4	3	2	40914	Handmade Product Sales	14,000	13,383	617	9,386
4	4	1	45011	Shares Dividends and Capital Inc	4,500,000	5,567,274	(1,067,274)	5,736,810
4	4	1	45012	Bahrain Airport Services Income			-	250,000
4	4	1	45501	Interest of Deposits & Bank Acci	235,012	360,362	(125,350)	129,435
4	4	2	46011	Land Rent	67,000	267,556	(200,556)	211,722
4	4	2	46021	Industrial Estates Rent	2,885,000	4,119,260	(1,234,260)	3,854,931
4	4	2	46031	Houses & Building Rents	516,745	711,640	(194,895)	1,162,623
4	4	2	46041	Commercial Stores Rents	30,725	143,238	(112,513)	74,979
4	4	2	46051	Galleries & Theaters Rents		500	(500)	415
4	4	2	46071	Equipment Rents	35,500	7,951	27,549	10,607
4	4	2	46081	Exhibition Rents		77,968	(77,968)	24,500
4	4	3	45103	Government Concessions	3,980,000	3,768,004	211,996	3,874,742
4	5	1	47011	External Grant Income	37,600,000	56,436,545	(18,836,545)	100,000,000
4	6	1	48011	Income on Sale of Equipment Ca	105,000	172,661	(67,661)	123,246
4	6	1	48012	Income on Sale of Materials Cap	50,500	227,458	(176,958)	99,964
4	6	1	48013	Income on Sale of Apparatus Cap	4,000	610	3,390	2,161
4	6	1	48014	Income on Sale of Vehicles Capi	20,000	870	19,130	9,300
4	6	1	48015	Income on Sale of Furniture Cap	10,000	1,260	8,740	2,655
4	6	3	48501	Income on Auction Sales of Capi	164,000	311,177	(147,177)	76,762
4	7	1	49011	Fines	5,990,877	5,512,691	478,186	5,039,068
4	7	1	49021	Penalties (Delay in Works Execu	247,000	189,016	57,984	292,617
4	7	1	49031	Compensations	2,000	59,759	(57,759)	63,131
4	7	1	49051	Vehicle Towing Fees	138,348	83,887	54,461	119,679
4	7	1	49052	Traffic Accident & Report Fees	544,270	679,304	(135,034)	560,547
4	7	1	49061	Forfeited Trust Monies	367,500	3,045,483	(2,677,983)	301,902
4	7	2	31012	Adjustments to Prior Years Resu	225,485	1,372,252	(1,146,767)	1,136,085
4	7	2	49901	Recovery of Fixed Expenses	100,000	250,455	(150,455)	143,847
4	7	2	49902	Labour and Employees Cost	125,000	176,380	(51,380)	133,503
4	7	2	49903	Variance of Revenue Stamp Sale	1,019,900	599,158	420,742	644,608
4	7	2	49906	Other Institutions Revenues	16,752,061	100	16,751,961	6,650,697
4	7	2	49999	Unclassified Revenue	9,401,539	2,902,741	6,498,798	2,822,352
4	7	3	49907	Operation Surplus		36,800,827	(36,800,827)	
4	7	3	49908	Budget Surplus		2,270,049	(2,270,049)	
Total					2,523,030,000	3,034,252,075	(511,222,073)	2,821,653,614

6- Projects & Recurrent Expenditures Budget

								BD
Description	Initial Budget	Additional Budget	Amendments	Budget After Amendment	Carried Forward Budget from Prior Years	Available Budget	Actual Expend.	Surplus (Exceeding)
Recurrent Expenditure								
Manpower	945,784,103	172,077,165	40,604,070	1,158,465,338	-	1,158,465,338	1,204,151,011	(45,685,673)
Services	139,833,665	-	26,812,107	166,645,772	-	166,645,772	183,681,226	(17,035,454)
Consumables	89,766,932	-	18,558,985	108,325,917	-	108,325,917	110,332,561	(2,006,644)
Assets	21,527,184	-	2,645,884	24,173,068	-	24,173,068	30,712,004	(6,538,936)
Maintenance	53,984,016	-	1,338,876	55,322,892	-	55,322,892	60,761,332	(5,438,440)
Transfers	788,773,900	90,235,640	(168,782,559)	710,226,981	20,000,000	730,226,981	581,699,366	148,527,615
Grants & Repayment of Loan Interest	335,345,200	29,287,195	50,875,288	415,507,683	-	415,507,683	352,521,750	62,985,933
Total Recurrent Expenditure	2,375,015,000	291,600,000	(27,947,349)	2,638,667,651	20,000,000	2,658,667,651	2,523,859,250	134,808,401
Projects	700,000,000	185,000,000	27,947,349	912,947,349	279,782,372	1,192,729,721	737,037,571	455,692,150
Total Expenditure	3,075,015,000	476,600,000	0	3,551,615,000	299,782,372	3,851,397,372	3,260,896,821	590,500,551

7- Initial Budget, Amendments, and Variation of Recurrent Expenditures

Government Entity	Initial Budget	Additional Budget	Amendment	Budget After Amendment	Carried Forward budget from previous years	Available Budget
Public Administration Sector	739,938,000	112,459,416	33,971,599	886,369,015	-	886,369,015
H.H. Prime Minister Court	17,285,000	366,307	1,102,000	18,753,307	-	18,753,307
H.H. Prime Minister's Advisors Offices	675,000	47,300	-	722,300	-	722,300
H.H. Prime Minister Rep.	2,869,000	84,682	-	2,953,682	-	2,953,682
Minister of state for Follow-Up	354,000	5,439	-	359,439	-	359,439
Ministry of Defense	358,420,000	50,816,830	0	409,236,830	-	409,236,830
Ministry of Interior	202,104,000	45,107,947	18,310,651	265,522,598	-	265,522,598
Custom Affairs	14,509,000	1,496,252	-	16,005,252	-	16,005,252
National Security	18,218,000	3,656,263	5,188,706	27,062,969	-	27,062,969
National Guard	24,222,000	5,540,000	4,398,200	34,160,200	-	34,160,200
Legislation & Legal Opinion Comm.	2,230,000	145,421	-	2,375,421	-	2,375,421
Ministry of Foreign Affairs	29,326,000	920,184	1,514,450	31,760,634	-	31,760,634
Min. of Justice & Islamic Affairs - Justic	18,484,000	1,833,984	1,433,612	21,751,596	-	21,751,596
Ministry of Cabinet Affairs	1,515,000	169,022	-	1,684,022	-	1,684,022
Civil Service Bureau	4,523,000	562,464	245,218	5,330,682	-	5,330,682
Central Informatics Organization	7,336,000	663,965	731,167	8,731,132	-	8,731,132
Min. of Justice & Islamic Affairs - Islam	2,500,000	191,947	665,892	3,357,839	-	3,357,839
Survey & Land Registration Bureau	5,368,000	661,886	381,703	6,411,589	-	6,411,589
King Hamad Hospital	30,000,000	189,523	-	30,189,523	-	30,189,523
Social Services Sector	483,854,000	53,375,752	64,527,281	601,757,033	-	601,757,033
Ministry of Culture	6,500,000	547,955	1,575,041	8,622,996	-	8,622,996
Authority for Information Affairs	17,665,000	1,689,494	4,829,065	24,183,559	-	24,183,559
Ministry of Education	236,000,000	32,603,880	27,400,000	296,003,880	-	296,003,880
Ministry of Health	184,066,000	16,303,027	22,242,482	222,611,509	-	222,611,509
Ministry of Labor	5,371,000	696,418	-	6,067,418	-	6,067,418
Ministry of Social Development	22,752,000	1,030,867	1,582,593	25,365,460	-	25,365,460
General Org. For Youth And Sport	10,000,000	492,965	53,840	10,546,805	-	10,546,805
Secretariat of the Supreme Council for Youtl	1,500,000	11,146	6,000,000	7,511,146	-	7,511,146
Minister of State for Information Affairs	0	0	273,204	273,204	-	273,204
Minister of state for Human Rights	0	0	571,056	571,056	-	571,056
Economic Services Sector	21,276,000	1,723,900	(287,352)	22,712,548	-	22,712,548
Ministry of Industry & Commerce	11,048,000	961,948	(287,352)	11,722,596	-	11,722,596
National Oil & Gas Authority	2,652,000	-	-	2,652,000	-	2,652,000
Ministry of Finance	7,576,000	761,952	-	8,337,952	-	8,337,952
Infrastructure Sector	300,023,000	11,383,743	44,177,091	355,583,834	-	355,583,834
Ministry of Housing	4,091,000	522,979	191,227	4,805,206	-	4,805,206
Ministry of Works	25,161,000	2,776,939	2,416,839	30,354,778	-	30,354,778
Minister of State for Electricity & Water	120,000	-	-	120,000	-	120,000
Electricity & Water Authority	250,000,000	6,375,538	41,006,645	297,382,183	-	297,382,183
Ministry of Transportation	7,754,000	932,146	89,732	8,775,878	-	8,775,878
Civil Aviation Affairs	12,897,000	776,141	472,648	14,145,789	-	14,145,789
Miscellaneous Budgets	29,579,000	3,355,678	7,627,400	40,562,078	-	40,562,078
Min. of Mun. Aff. & Urban Plan.- General Plan. Dir.	9,041,000	1,206,863	6,750,000	16,997,863	-	16,997,863
Equestrian & Horse Racing Club	1,304,000	148,243	-	1,452,243	-	1,452,243
High Council for Environment	5,150,000	774,355	800,000	6,724,355	-	6,724,355
Moh'd Bin Khalifa Cardiac Center	11,850,000	1,016,255	-	12,866,255	-	12,866,255
Min. of State For Shura Coun. & Rep. C	1,270,000	125,818	-	1,395,818	-	1,395,818
Tenders & Auctions Board	964,000	84,144	77,400	1,125,544	-	1,125,544
Trnsfrd Bud. & Acc. Under MOF Sup	800,345,000	109,301,511	(177,963,368)	731,683,143	20,000,000	751,683,143
1- Transferred Budget	281,355,000	635,360	10,137,971	292,128,331	-	292,128,331
Municipalities Councils	612,000	-	-	612,000	-	612,000
The Constitutional Court	2,240,000	-	-	2,240,000	-	2,240,000

Government Entity	Initial Budget	Additional Budget	Amendment	Budget After Amendment	Carried Forward budget from previous years	Available Budget
Maintenance Fund	250,000	-	-	250,000		250,000
Bahrain to the settlement of disputes of (	2,500,000	-	-	2,500,000		2,500,000
E. Government Authority	4,072,000	-	-	4,072,000	-	4,072,000
National Authority for regulating the pro	1,500,000	-	-	1,500,000		1,500,000
Sunni Awqaf	2,465,000	-	240,000	2,705,000	-	2,705,000
Ja'faria Awqaf	2,465,000	-	240,000	2,705,000	-	2,705,000
Bahrain Stock Exchange Company	2,000,000	-	-	2,000,000	-	2,000,000
University of Bahrain	42,878,000	-	303,000	43,181,000	-	43,181,000
Teachers' College (University of Bahrain	6,000,000	-	-	6,000,000	-	6,000,000
Bahrain Polytechnic	13,100,000	-	-	13,100,000	-	13,100,000
Quality Assurance Authority	5,400,000	-	-	5,400,000	-	5,400,000
food subsidy	67,000,000	-	-	67,000,000		67,000,000
Bait Al-quran	76,000	-	-	76,000	-	76,000
king hamad library	1,721,000	-	-	1,721,000	-	1,721,000
Shura Council	7,963,000	-	4,400	7,967,400	-	7,967,400
Districts	4,208,000	635,360	20,000	4,863,360	-	4,863,360
High Council for Islamic Affairs	3,284,000	-	750,000	4,034,000	-	4,034,000
National Audit Court	4,150,000	-	-	4,150,000	-	4,150,000
National Foundation for Human Rights	1,000,000	-	-	1,000,000	-	1,000,000
Supreme Council For Profession Trainin	3,500,000	-	-	3,500,000	-	3,500,000
Issa Award For Human Sciences	1,000,000	-	-	1,000,000	-	1,000,000
Issa Cultural Centre	1,500,000	-	-	1,500,000	-	1,500,000
Economic Development Board	6,300,000	-	-	6,300,000	-	6,300,000
Bahrain International Exhibition Center	750,000	-	-	750,000	-	750,000
Royal Charity Organization	1,880,000	-	-	1,880,000	-	1,880,000
Council of Representatives'	8,280,000	-	130,000	8,410,000		8,410,000
Council of Representatives' Elections Ex	-	-	153,821	153,821	-	153,821
Bahrain Institute For Political Developm	1,500,000	-	-	1,500,000	-	1,500,000
Housing Programme-Rent Allowance	34,000,000	-	6,314,100	40,314,100	-	40,314,100
housing Programme-Reduce the premiur	4,000,000	-	-	4,000,000	-	4,000,000
Housing Programme-Settlement	20,000,000	-	-	20,000,000	-	20,000,000
Bahrain Institute of Public Administrati	2,000,000	-	810,047	2,810,047		2,810,047
Labour Market Regulatory Authority	7,000,000	-	-	7,000,000	-	7,000,000
General Secretariat of the Supreme Defe	288,000	-	-	288,000		288,000
Bahrain International Airshow	1,473,000	-	256,549	1,729,549	-	1,729,549
Bahrain Center for Strategic Internationa	1,500,000	-	95,976	1,595,976		1,595,976
Bahrain Olympic Committee	11,500,000	-	-	11,500,000	-	11,500,000
Palace Gudaibiya	-	-	800,000	800,000	-	800,000
Fishermen Support	-	-	20,078	20,078	-	20,078
2-Accounts Under MoFNE Supervisio	518,990,000	108,666,151	(188,101,339)	439,554,812	20,000,000	459,554,812
Repayment of Loan Interest	180,000,000	-	-	180,000,000	-	180,000,000
Contribution to GCC	2,800,000	-	3,739,340	6,539,340	-	6,539,340
Government Supports	3,000,000	-	-	3,000,000	-	3,000,000
Retiree Financial Support	800,000	-	-	800,000	-	800,000
Contributions to United Nations	1,900,000	-	515,940	2,415,940	-	2,415,940
Misc. Commitments	8,500,000	-	4,281,136	12,781,136		12,781,136
Social Insurance Public Authroity	16,500,000	29,287,195	8,322,899	54,110,094	-	54,110,094
Other Estimates	102,965,000	61,000,000	(147,174,349)	16,790,651	-	16,790,651
Risk Financing	600,000	-	-	600,000	-	600,000
United Nations Development Programm	750,000	-	-	750,000	-	750,000
Programme for Early Retirement Schem	14,000,000	-	-	14,000,000	-	14,000,000
Govt Unemployment Insurance Share	17,000,000	-	-	17,000,000	-	17,000,000
Social Security Fund	26,000,000	-	-	26,000,000		26,000,000
Open additional budget	-	9,878,956	-	9,878,956	-	9,878,956
suppot law - income family	75,000,000	-	-	75,000,000	-	75,000,000

Government Entity	Initial Budget	Additional Budget	Amendment	Budget After Amendment	Carried Forward budget from previous years	Available Budget
Finance the rehabilitation and employment	-	-	4,200,000	4,200,000	-	4,200,000
Forwarded Amounts	-	-	-	-	20,000,000	20,000,000
Reserve Account (3%)	69,175,000	8,500,000	(61,986,305)	15,688,695	-	15,688,695
Total	2,375,015,000	291,600,000	(27,947,349)	2,638,667,651	20,000,000	2,658,667,651

8- Recurrent Expenditure By Chapters And Ministries

BD

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2011
Court of H.R.H Prime Minister	3,667,369	3,706,387	595,328	133,784	11,856	10,500,000	-	18,614,725	18,753,307	20,139,154
Ministry of Defence	306,054,563	31,682,360	22,089,834	11,709,678	36,271,987	164,139	787,500	408,760,061	409,236,830	359,608,490
Ministry of Interior	264,531,626	18,495,299	15,962,349	5,354,140	9,266,913	-	-	313,610,327	265,522,598	248,540,809
National Security Agency	-	-	-	-	-	27,062,969	-	27,062,969	27,062,969	23,176,362
Legislation & Legal Opinion Commission	1,772,786	100,286	18,344	7,357	21,723	-	-	1,920,495	2,375,421	1,959,434
Ministry of Foreign Affairs	18,613,997	11,736,211	545,866	862,238	607,192	-	115,098	32,480,602	31,760,634	32,497,798
Deputy of H.R.H P.M-17	729,187	60,851	13,090	12,109	1,625	-	-	816,862	1,000,000	688,142
Ministry of Justice & Islamic Affairs AWQAF	16,785,134	4,013,652	117,048	226,318	424,270	-	185,173	21,751,596	21,751,596	19,828,293
Ministry Of Education	251,772,370	33,749,008	4,233,096	2,204,097	2,026,817	-	86,632	294,072,020	296,003,880	245,771,157
Ministry of Health	143,105,895	27,192,329	49,708,651	1,359,405	5,244,449	-	17,000	226,627,729	222,611,509	201,024,482
Min. of Munc. Aff. & Urban Planning	8,083,422	1,366,789	421,779	40,105	174,317	6,750,000	-	16,836,413	16,997,863	15,267,999
Ministry of Labour	4,748,549	806,699	149,020	69,122	80,668	-	12,034	5,866,093	6,067,418	5,290,391
General Organisation for Youth & Sports	3,555,634	2,935,097	159,547	404,921	217,634	1,807,324	1,466,648	10,546,805	10,546,805	10,064,069
Rashed Club for Eq&Ho Racing	1,033,571	235,589	14,675	8,318	221,862	-	-	1,514,014	1,452,243	1,303,999
Min of Hum.R.& Social Aff	8,392,950	4,079,393	603,769	172,344	325,391	40,000	11,751,612	25,365,460	25,365,460	22,780,596
Dep of H.R.H P.M -30	518,443	24,058	8,303	9,850	4,658	-	-	565,312	580,714	567,018
PM Advisor For Economic Affairs	160,267	15,301	1,158	-	483	-	-	177,209	125,972	223,302
Minister of State of Follow-Up Affairs	208,583	101,992	5,864	6,351	3,256	-	-	326,046	359,439	227,630
Advisor to H.R.H PM-33	255,505	28,344	2,653	2,368	807	-	-	289,677	140,592	252,861
Ministry of Commerce & Industry (Commerce)	7,167,451	3,536,316	173,609	173,832	245,140	-	-	11,296,348	11,722,596	11,044,569
Advisor to H.R.H PM for Security Aff-35	193,002	1,620	629	-	-	-	-	195,251	135,120	206,092
Ministry of Housing	4,052,927	591,858	101,089	15,142	44,190	-	-	4,805,206	4,805,206	4,501,971
Advisor to H.R.H PM Industry&Oil Aff-37	133,196	5,527	1,798	247	283	-	-	141,051	125,616	129,662
PM Advisor (1)-38	8,112	-	-	-	-	-	-	8,112	195,000	-
Min of Electricity & Water Aff-40	47,316	4,442	500	-	-	-	-	52,258	120,000	-
The Supreme Council for the Environment	5,454,867	1,376,497	159,372	47,014	402,059	-	-	7,439,810	6,724,355	6,916,522
Mohd Bin Khalifa Al Khalifa Cardiac Center	6,030,181	255,033	5,013,551	1,096,978	470,425	-	-	12,866,168	12,866,255	11,107,381
Deputy Prime Minister For Ministrial Commi	523,911	132,198	31,832	7,702	15,880	-	-	711,522	1,174,915	636,566
Ministry of Works	25,070,091	4,539,909	229,982	184,464	264,004	-	-	30,288,450	30,354,778	31,086,649
Electricity & Water Authority	-	-	-	-	-	256,375,538	41,006,645	297,382,183	297,382,183	279,998,579
Ministry of Transportation Affairs-48	5,940,796	2,464,276	135,572	61,227	174,007	-	-	8,775,878	8,775,878	8,549,462
National Guard	32,358,836	532,350	538,041	201,439	180,505	-	349,026	34,160,197	34,160,200	28,138,666
National Oil & Gas Authority	1,687,004	775,039	28,558	34,505	21,755	-	-	2,546,861	2,652,000	2,467,232
Civil Aviation Affairs	7,269,514	6,109,701	106,335	138,951	519,084	-	-	14,143,585	14,145,789	12,965,349
Ministry of State for Shura Council And Repr	1,042,094	272,833	11,148	22,750	5,269	-	-	1,354,093	1,395,818	1,239,828
Ministry of State for Information Affairs-55	146,128	119,027	1,553	6,495	-	-	-	273,203	273,204	-

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2011
Ministry of Human Rights Affairs-58	120,046	69,601	2,206	6,460	200	-	-	198,514	571,056	-
Tender & Auctions Board-59	703,557	397,426	19,833	6,145	3,570	-	-	1,130,531	1,125,544	970,237
Transfers	-	1,809,643	-	-	-	271,813,813	296,226,862	569,850,318	751,683,143	718,007,287
Information Affairs Authority	14,334,047	7,598,896	1,132,983	529,741	587,891	-	-	24,183,559	24,183,559	22,859,436
Ministry of Culture	4,314,530	2,778,150	71,064	96,687	206,526	1,000,000	154,200	8,621,157	8,622,996	8,428,207
Ministry of State for Cabinet Affairs	1,075,847	187,409	17,586	21,602	12,011	-	-	1,314,454	1,684,022	1,512,971
Civil Service Bureau	4,384,755	741,682	30,756	31,837	141,651	-	-	5,330,682	5,330,682	4,769,605
Central Informatics Organisation	5,583,003	1,002,177	1,199,120	283,736	581,872	-	-	8,649,908	8,731,132	7,503,422
H.H. DEPUTY PRIME MINISTER	150,344	-	-	-	-	-	-	150,344	198,053	136,085
Youth&Sport High Counsil-75	398,495	191,682	80,049	158,740	15,335	6,185,584	363,320	7,393,204	7,511,146	2,650,471
Ministry of Justice & Islamic Affairs AWQAF	1,502,223	1,719,902	11,819	59,192	64,702	-	-	3,357,838	3,357,839	2,473,040
Land Registration Bureau	5,289,942	953,476	45,109	27,285	95,776	-	-	6,411,588	6,411,589	5,708,188
Ministry of Finance	5,763,195	1,021,108	77,529	141,359	428,931	-	-	7,432,121	8,337,952	7,655,380
Customs Affairs	13,117,191	1,066,433	126,095	126,524	109,276	-	-	14,545,517	16,005,252	12,680,856
King Hamad Hospital	16,298,559	3,097,366	6,334,468	4,649,447	1,265,084	-	-	31,644,924	30,189,523	8,632,586
Total	1,204,151,011	183,681,222	110,332,560	30,712,006	60,761,334	581,699,367	352,521,750	2,523,859,250	2,658,667,651	2,412,188,285

9- Recurrent Expenditures By Chapters, Sections, and Items

								BD
Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	1	60011	Basic Salaries	713,898,412	729,478,292	(15,579,880)	611,820,441
6	1	1	60021	Overtime	15,302,902	14,993,202	309,700	10,888,199
6	1	1	61011	Social Allowance	39,428,773	39,855,920	(427,147)	37,546,692
6	1	1	61012	Standard of Living Improvement	57,667,451	49,383,796	8,283,655	14,124,793
6	1	1	61021	Car & Transport Allowance	21,152,905	22,463,079	(1,310,174)	21,226,001
6	1	1	61022	Telephone Allowance	2,032,180	2,869,609	(837,429)	2,068,571
6	1	1	61031	Other Personal Allowances	28,425,659	41,830,564	(13,404,905)	37,572,494
6	1	1	61032	Special Award	41,400		41,400	5,095
6	1	1	61034	DISCIPLINE AWARD	172,865	71,700	101,165	73,120
6	1	1	61035	On Call Allowance (Consultant-Doctor)	1,482,000	1,880,109	(398,109)	1,693,934
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doct	2,364,000	2,842,082	(478,082)	2,571,127
6	1	1	61038	Air Navigation Allowance	374,286	458,981	(84,695)	389,800
6	1	1	61043	Housing Cost		62,140	(62,140)	
6	1	1	61044	Special Allowance	2,701,906	2,978,924	(277,018)	2,654,246
6	1	1	61991	Other Allowances	10,139,420	9,424,183	715,237	10,384,909
6	1	2	60011	Basic Salaries	50,124,554	51,503,683	(1,379,129)	45,989,246
6	1	2	60021	Overtime	1,683,115	2,102,990	(419,875)	1,489,645
6	1	2	61011	Social Allowance	2,957,138	2,913,134	44,004	2,570,516
6	1	2	61012	Standard of Living Improvement	50,000	63,422	(13,422)	15,272
6	1	2	61021	Car & Transport Allowance	1,073,858	1,209,244	(135,386)	1,134,552
6	1	2	61022	Telephone Allowance	80,036	62,006	18,030	57,905
6	1	2	61031	Other Personal Allowances	4,859,557	4,911,015	(51,458)	5,451,586
6	1	2	61034	DISCIPLINE AWARD	11,000	17,600	(6,600)	20,800
6	1	2	61035	On Call Allowance (Consultant-Doctor)	50,000	36,311	13,689	37,268
6	1	2	61041	Expatriate Inducements	339,269	161,684	177,585	196,333
6	1	2	61042	Recruitment, Termination and Leave Cost	7,642,499	13,166,774	(5,524,275)	7,839,714
6	1	2	61043	Housing Cost	10,739,777	10,901,909	(162,132)	10,775,775
6	1	2	61991	Other Allowances	3,859,823	4,111,497	(251,674)	3,639,733
6	1	3	60011	Basic Salaries	3,581,203	2,807,432	773,771	1,853,113
6	1	3	60021	Overtime	8,365	9,241	(876)	2,186
6	1	3	61011	Social Allowance	37,180	34,202	2,978	22,639
6	1	3	61021	Car & Transport Allowance	16,818	18,135	(1,317)	11,756
6	1	3	61022	Telephone Allowance		225	(225)	
6	1	3	61031	Other Personal Allowances	800	224	576	97
6	1	3	61991	Other Allowances	100		100	
6	1	4	60011	Basic Salaries	395,985	289,460	106,525	201,536
6	1	4	60021	Overtime		466	(466)	919
6	1	4	61011	Social Allowance	1,413	1,094	319	416
6	1	4	61021	Car & Transport Allowance	705	424	281	271
6	1	4	61991	Other Allowances	200	(200)	400	
6	1	5	61051	Training Entitlements	100,450	103,561	(3,111)	96,376
6	1	5	61052	IT- IT Training Entitlements	2,550	360	2,190	
6	1	5	62011	Course Expenses	8,524,796	6,517,222	2,007,574	6,318,967
6	1	5	62012	Computer Course Expenses	72,650	10,551	62,099	21,898
6	1	5	62024	Academic Entitlements	49,878	29,497	20,381	39,644
6	1	5	74021	Books and Stationery (Training)	48,500	18,955	29,545	17,803
6	1	6	61051	Training Entitlements	9,636,087	9,408,467	227,620	8,269,744
6	1	6	61052	IT- IT Training Entitlements	11,200		11,200	1,620
6	1	6	61059	Training Allowances	520,183	176,547	343,636	228,425
6	1	6	61992	IT- Other IT Allowances	100,000		100,000	
6	1	6	62011	Course Expenses	6,689,303	8,053,169	(1,363,867)	5,684,743
6	1	6	62012	Computer Course Expenses	2,000	1,993	7	603

Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	6	62024	Academic Entitlements	226,700	193,575	33,125	328,866
6	1	6	64021	Travel Costs	3,077,793	3,432,942	(355,149)	3,129,594
6	1	6	64022	IT- IT Travel Costs	5,000		5,000	
6	1	6	74021	Books and Stationery (Training)	29,400	7,340	22,060	8,438
6	1	7	63011	Government Share in Pension Scheme	78,479,659	70,543,107	7,936,552	59,176,260
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	42,189,000	47,818,978	(5,629,978)	38,737,926
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	1,686,011	5,358,953	(3,672,942)	6,893,165
6	1	7	63014	Govt Unemployment Insurance Share	7,681,441	7,971,340	(289,899)	6,602,390
6	1	7	75031	Garments for Employees	4,404,645	6,990,175	(2,585,530)	5,655,626
6	1	7	75033	Food for Employees	6,890,539	18,579,111	(11,688,572)	20,422,719
6	1	8	65041	Supply of Contract Labor	1,142,085	1,084,651	57,434	517,387
6	1	8	65042	Part-Time Labour	4,197,914	4,935,962	(738,048)	8,487,932
6	2	1	62021	Internal Conferences	2,352,590	1,175,792	1,176,798	539,749
6	2	1	62022	Overseas Conferences and Missions	8,840,516	12,583,017	(3,742,501)	7,209,554
6	2	1	62023	Official Business Visit	35,000	32,905	2,095	21,251
6	2	1	62031	Exhibition Costs	3,305,160	1,733,530	1,571,630	2,602,745
6	2	1	62041	Internal Sports Tournament	25,000	14,914	10,086	16,066
6	2	1	62042	External Sports Tournament	62,000	416,852	(354,852)	156,267
6	2	1	68021	Cost of Guest Entertainment	5,108,436	5,414,004	(305,568)	4,348,154
6	2	2	66011	Telephone Installation and Usage Charges	9,589,387	10,844,998	(1,255,611)	8,794,063
6	2	2	66021	Intercom Equipment	200		200	
6	2	2	66031	Telex Installation & Usage Charges	27,240	6,971	20,269	7,401
6	2	2	66032	Wireless Instruments	39,900	2,100	37,800	9,507
6	2	2	66033	Telegram Charges	44,050	20,744	23,306	3,078
6	2	2	67011	Postage Charges.	217,725	159,649	58,076	170,207
6	2	3	69011	Desalinated and Artesian Water Costs	1,403,575	1,661,690	(258,115)	3,064,033
6	2	3	69021	Electricity Supply and Usage Costs	10,118,182	11,978,003	(1,859,821)	11,676,286
6	2	3	69026	Arrears of electricity & water consumption	1,450,421	1,450,421	-	8,512,371
6	2	3	69039	Municipality Fees-Various	382,973	425,718	(42,745)	331,337
6	2	4	70011	Land Rental	569,396	630,123	(60,727)	643,759
6	2	4	70012	Operating Lease	7,488,003	7,241,347	246,656	11,886,054
6	2	4	70014	Financing Lease	2,344,000	2,416,386	(72,386)	1,009,426
6	2	4	70021	Computer CPU Rental	1,188,000	2,467,533	(1,279,533)	1,816,411
6	2	4	70022	Computer Peripherals Rental	2,043,500	337,981	1,705,519	200,814
6	2	4	70023	Systems & Application Software Rental	1,778,416	2,060,151	(281,735)	1,176,779
6	2	4	70024	Operational Services - Rent/Lease Agreement - IT			-	1,476
6	2	4	70031	Vehicles Including Trucks Rental	17,041,922	13,762,964	3,278,958	12,198,909
6	2	4	70032	Tools and Heavy Machinery Rental	188,500	255,465	(66,965)	328,155
6	2	4	70039	Instruments and Equipment Rental	595,260	491,994	103,266	442,713
6	2	5	65011	Cleaning of Buildings and Power Stations	9,451,393	11,183,616	(1,732,223)	10,124,180
6	2	5	67029	Transportation and Freight - Various	1,845,512	1,863,288	(17,776)	1,870,885
6	2	5	71011	Insurance for Power and Desalination Stations	500	130	370	130
6	2	5	71012	Insurance on Vehicles	522,800	436,063	86,737	428,033
6	2	5	71021	Insurance on Building & Office Assets	90,800	50,518	40,282	65,672
6	2	5	71031	Insurance on Machinery and Equipment	602,700	359,322	243,378	105,356
6	2	5	71032	Insurance on Ships and Planes	865,000	1,010,534	(145,534)	1,040,275
6	2	6	72019	Advertising	939,027	733,495	205,532	1,215,357
6	2	6	72021	Subscriptions to Papers and Magazines	832,776	706,590	126,186	579,332
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	53,750	52,933	817	22,597
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	940,909	624,598	316,311	945,144
6	2	6	72024	Subscriptions to Various Organizations	4,965,744	4,999,950	(34,206)	5,701,639
6	2	6	72025	Other Subscriptions			-	1,790
6	2	6	72031	Printing	2,129,175	2,725,984	(596,809)	2,292,142
6	2	7	65031	Guards and Security	6,103,105	5,830,929	272,176	5,312,428
6	2	7	68011	Incentives for Non-Employees	5,201,453	7,016,465	(1,815,012)	5,582,566

Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	7	68031	Fees and Commissions	2,153,695	2,297,550	(143,855)	2,419,660
6	2	7	73059	Consultation and Research Costs	9,409,626	9,533,569	(123,943)	10,300,044
6	2	7	81991	Scholarships for Non-Employees	8,136,100	12,285,940	(4,149,840)	10,220,573
6	2	7	81992	Overseas Treatment	20,741,000	22,804,195	(2,063,195)	17,694,133
6	2	7	81995	Outsourcing Cost of Operation & Mgt. of Hosp.		(77)	77	19,786
6	2	7	99991	Other Miscellaneous Costs & Petty Cash	3,817,355	5,285,724	(1,468,369)	5,213,171
6	2	7	99993	Other Military Expenses	11,604,000	16,294,612	(4,690,612)	11,828,493
6	2	9	99991	Other Miscellaneous Costs & Petty Cash		48	(48)	
6	3	1	75011	Gas for Laboratories and Office Use	278,600	6,628,413	(6,349,813)	301,508
6	3	1	75019	Gas for Other Purposes	158,300	196,559	(38,259)	167,038
6	3	2	75021	Fuel & Oil for Generators	75,600	73,710	1,890	130,438
6	3	2	75022	Fuel for Heavy Vehicles & Machinery	2,681,060	3,692,944	(1,011,884)	3,185,517
6	3	2	75023	Lubricants	94,100	120,066	(25,966)	158,829
6	3	2	75024	Aircraft Expenses	1,820,500	3,387,383	(1,566,883)	2,031,877
6	3	2	75025	Fuel for Ships	431,800	486,721	(54,921)	827,560
6	3	2	75026	Aircraft Fuel & Oil	2,400,000	3,091,778	(691,778)	2,598,538
6	3	2	75029	Other Fuel & Oil	94,500	272,859	(178,359)	301,502
6	3	3	75032	Garments and Food for Non-Employees	3,381,000	2,428,727	952,273	2,067,424
6	3	3	75035	Food for Non-Employees (non-stock)		805,969	(805,969)	20,938
6	3	3	75041	Chemical, Insecticides and Detergents	1,140,190	1,059,013	81,177	1,199,530
6	3	3	75042	Chemicals,Insecticides and Detergents (non-stock)		22,889	(22,889)	7,765
6	3	3	75051	Utensils and Miscellaneous Light Equipment	1,797,640	2,294,740	(497,100)	1,928,042
6	3	3	75991	Decorating Materials for Special Occasions	589,359	622,001	(32,642)	538,767
6	3	3	75999	Other Supplies & Materials	2,500,599	4,122,872	(1,622,273)	3,101,933
6	3	3	99012	Rate Variance Gain/Loss		12,384	(12,384)	
6	3	3	99013	Invoice Price Variance		(1,809)	1,809	4,927
6	3	3	99042	Inventory Write On/off	200,000	531,895	(331,895)	1,029,441
6	3	3	99993	Other Military Expenses	20,123,000	10,152,103	9,970,897	6,914,125
6	3	3	99995	Average Cost Adjustment		(87,501)	87,501	(20,562)
6	3	4	72031	Printing	7,000	6,059	941	11,021
6	3	4	74011	Computer Stationery	356,542	264,685	91,857	282,067
6	3	4	74012	Stationery	2,305,945	1,989,135	316,810	1,991,691
6	3	4	74013	Printing and Photocopying Items	1,746,087	2,484,895	(738,808)	2,540,505
6	3	4	74023	Books	2,343,754	2,176,255	167,499	1,903,126
6	3	4	74991	Maps and Posters	29,600	75,216	(45,616)	76,055
6	3	5	75061	Drugs and Medicines	40,892,485	38,433,558	2,458,927	37,770,360
6	3	5	75062	Surgical Materials	11,320,500	8,694,561	2,625,939	9,781,778
6	3	5	75063	X-Ray Materials	780,500	665,937	114,563	704,226
6	3	5	75064	Laboratory Materials	5,577,000	6,345,296	(768,296)	5,820,726
6	3	5	75065	Drugs and Medicines (non-stock)		3,127,076	(3,127,076)	1,254,450
6	3	5	75066	Surgical Materials (non-stock)		1,409,831	(1,409,831)	685,086
6	3	5	75067	X-ray Materials (non-stock)		57,184	(57,184)	38,310
6	3	5	75068	Laboratory Materials (non-stock)	500,000	166,100	333,900	73,871
6	3	6	75071	Advertising and Informative Programs	21,000	48,403	(27,403)	35,020
6	3	6	75072	Educational Programs	103,500	82,407	21,093	58,712
6	3	6	75073	Television Programmes	1,128,313	897,705	230,608	740,319
6	3	9	99991	Other Miscellaneous Costs & Petty Cash	2,447,443	2,305,560	141,883	2,465,264
6	3	9	99994	Aircraft Imprest	1,000,000	1,188,983	(188,983)	986,523
6	4	1	17012	Furnishing Additions	1,525,100	1,774,156	(249,056)	2,690,588
6	4	1	17022	Passenger Vehicles Additions	1,015,000	415,423	599,577	635,596
6	4	1	17032	Trucks and Transport Vehicles Additions	80,000	(31,681)	111,681	66,534
6	4	1	17042	Special Purpose Vehicles Additions	140,000	148,466	(8,466)	38,120
6	4	1	17072	Ships and Marine Equipment Additions	308,000	120,508	187,492	126,990
6	4	1	17082	Heavy Machinery and Tools Additions	100,000	6,068	93,932	269,168
6	4	1	17092	Machines & Instruments Additions	613,000	5,874,200	(5,261,200)	2,982,555

Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	1	17102	Motorcycle and Bicycles Additions	94,000	11,467	82,533	160,000
6	4	2	17012	Furnishing Additions	10,000	1,692	8,308	243
6	4	2	17022	Passenger Vehicles Additions		74,500	(74,500)	54,592
6	4	2	17092	Machines & Instruments Additions		298	(298)	130
6	4	3	17052	Computer (CPU) Additions	50,000	35,968	14,032	53,473
6	4	3	17053	Computer Peripherals Additions	116,370	241,731	(125,361)	379,376
6	4	3	17054	Personal Computer Additions	1,431,282	803,702	627,580	1,194,106
6	4	3	17062	System and Application Software Addition	688,750	120,349	568,401	335,692
6	4	4	17062	System and Application Software Addition	800		800	
6	4	5	17112	Television Equipment Additions	97,000	280,953	(183,953)	311,636
6	4	5	17122	Broadcasting Equipment Additions	22,000	25,729	(3,729)	17,883
6	4	5	17132	Medical Equipment Additions	1,065,000	2,822,589	(1,757,589)	1,392,575
6	4	5	17142	Wire and Wireless Equipment Additions	3,171,651	1,631,003	1,540,648	2,114,640
6	4	5	17152	Photocopiers, Printers & Word Processing Equip Add	318,527	603,954	(285,427)	672,225
6	4	5	17162	Agricultural Equipment Additions	1,000		1,000	
6	4	5	17172	Air Conditioning and Heating Equipment Additions	380,000	623,027	(243,027)	1,195,391
6	4	5	17182	Fire Extinguishing Equipment Additions	95,000	86,689	8,311	119,148
6	4	5	17902	Other Equipment Additions	542,000	1,388,549	(846,549)	1,258,888
6	4	6	17122	Broadcasting Equipment Additions	5,000		5,000	
6	4	6	17142	Wire and Wireless Equipment Additions	1,500	424	1,077	730
6	4	6	17152	Photocopiers, Printers & Word Processing Equip Add	500	1,014	(514)	47
6	4	6	17162	Agricultural Equipment Additions	500	1,028	(528)	
6	4	6	17172	Air Conditioning and Heating Equipment Additions	50,500	228,984	(178,484)	139,888
6	4	6	17182	Fire Extinguishing Equipment Additions	500		500	
6	4	6	17902	Other Equipment Additions	500	1,285	(785)	27,265
6	4	7	75992	Poultry and Animals			-	159,079
6	4	8	19002	Recurrent Asset Additions Clearing In	9,913,489	10,740,599	(827,110)	8,885,538
6	4	8	19101	Furniture Clearing-In	5,000	4,134	866	33,432
6	4	8	19102	Vehicles Clearing-In		17,594	(17,594)	174,500
6	4	8	19103	Other Equipment Clearing-In	252,000	660,503	(408,503)	287,753
6	4	8	19111	Machines & Equipment-Clearing-In	50,000	48,993	1,007	35,638
6	4	8	19112	Wireless Equipment-Clearing-In	25,000	27,097	(2,097)	25,848
6	4	8	19113	Air Conditioning Equipment-Clearing-In	100,000	71,928	28,073	37,126
6	4	8	19121	Medical Equipment-Clearing-In	500,000	178,837	321,163	1,452,315
6	4	8	19131	Computer Hardware-Clearing-In	45,000	36,383	8,618	45,272
6	4	8	19132	Computer Software-Clearing-In	25,000	(1,173)	26,173	11,829
6	4	8	31013	Prior Year Retained Earnings			-	398,117
6	4	8	98011	Asset Expense	976,594	1,319,925	(343,331)	2,008,214
6	4	8	98101	Future Clearing - Expense	300,000	187,782	112,218	327,551
6	4	8	98103	Other Equipment Clearing - Expense	15,000	52,301	(37,301)	155,634
6	4	8	98111	Machines & Equipment Clearing - Expense	5,000	(2,054)	7,054	11,656
6	4	8	98112	Wireless Equipment Clearing - Expense		5,896	(5,896)	438
6	4	8	98113	Air Conditioning Equipment Clearing - Expense	5,000	11,626	(6,626)	7,772
6	4	8	98121	Medical Equipment Clearing - Expense	10,000	66,499	(56,499)	15,813
6	4	8	98131	Computer Hardware Clearing - Expense	12,505	75	12,430	(775)
6	4	8	98132	Computer Software Clearing - Expense	10,000	(7,013)	17,013	19,120
6	5	1	78012	Residential Buildings Maintenance	3,795,000	3,262,247	532,753	3,341,969
6	5	1	78013	Office Buildings Maintenance	5,823,231	8,011,877	(2,188,646)	6,221,228
6	5	1	78017	Office Building Maintenance (non-stock)		1,095,435	(1,095,435)	371,472
6	5	2	78012	Residential Buildings Maintenance	40,000	122,425	(82,425)	109,298
6	5	2	78013	Office Buildings Maintenance	50,200	68,144	(17,944)	49,774
6	5	3	78021	Passenger Vehicle Maintenance	1,576,274	3,004,460	(1,428,186)	2,131,529
6	5	3	78022	Trucks & Transport Vehicle Maintenance	137,100	190,882	(53,782)	185,743
6	5	3	78023	Special Purpose Vehicles Maintenance	24,000	255,097	(231,097)	121,236
6	5	3	78024	Motorcycles and Bicycles Maintenance	50,000	137,042	(87,042)	127,106

Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	3	78031	Ships and Marine Equipment Maintenance	4,912,000	4,074,775	837,225	2,317,530
6	5	3	78034	Aircraft and Related Equipment Maintenance	21,450,000	21,419,337	30,663	23,266,032
6	5	3	78041	Furniture Maintenance	81,550	39,317	42,233	64,880
6	5	3	78042	Heavy Machinery & Tools Maintenance	3,654,800	4,346,990	(692,190)	6,500,654
6	5	3	78043	Machines and Instruments Maintenance	870,451	922,282	(51,831)	780,951
6	5	4	78051	Computer (CPU) Maintenance	1,293,288	981,027	312,261	733,783
6	5	4	78052	Computer Peripherals Maintenance	399,695	400,433	(738)	267,194
6	5	4	78053	Personal Computers Maintenance	485,950	359,071	126,879	313,366
6	5	4	78054	System and Application Software Maintenance	814,786	1,074,035	(259,249)	947,242
6	5	5	78032	Television Equipment Maintenance	76,318	74,786	1,532	215,505
6	5	5	78033	Broadcasting Equipment Maintenance	2,000		2,000	120
6	5	5	78035	Medical Equipment Maintenance	2,461,500	2,206,525	254,975	2,773,368
6	5	5	78036	Agricultural Equipment Maintenance	4,200	60	4,140	450
6	5	5	78037	Medical Equipment Maintenance (non-stock		233,087	(233,087)	256,495
6	5	5	78044	Wire and Wireless Equipment Maintenance	230,535	1,050,502	(819,967)	477,455
6	5	5	78045	Photocopiers, Printers and Word Proc Equip Maint	607,832	717,870	(110,038)	544,602
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	2,135,386	1,933,913	201,473	2,133,804
6	5	5	78047	Fire Extinguishing Equipment Maintenance	254,875	303,286	(48,411)	313,169
6	5	5	78998	Other Equipment Maintenance	548,794	594,604	(45,810)	629,990
6	5	5	78999	Other Maintenance	5,800	8,190	(2,390)	31,712
6	5	6	78048	Elevators Maintenance	254,648	253,186	1,462	251,230
6	5	6	78091	Public Water Distribution Maintenance	315,350	674,772	(359,422)	586,244
6	5	6	78092	Water Production Plants Maintenance	238,000	247,695	(9,695)	229,348
6	5	6	78093	Public Power Distribution Maintenance	280,383	458,165	(177,782)	603,088
6	5	6	78094	Power Houses & Sub-Station Maintenance	1,103,000	1,321,140	(218,140)	1,163,297
6	5	6	78111	Public Parks Maintenance	226,480	161,981	64,499	208,133
6	5	6	78112	Runways Maintenance (Planes) Maintenance	20,000	3,471	16,529	7
6	5	6	78998	Other Equipment Maintenance	1,099,466	753,223	346,243	678,363
6	5	9	88888	External Budget Transfer			-	67,629
6	6	1	63014	Govt Unemployment Insurance Share	17,000,000	15,670,439	1,329,561	14,730,004
6	6	1	81536	National Commission for Childhood	20,000	20,000	-	20,000
6	6	1	81537	High Committee for Disable Affairs	20,000	20,000	-	20,000
6	6	1	81901	Local Transfers	713,186,981	565,431,839	147,755,142	619,979,520
6	6	1	81902	Local Transfers Payroll		89,949	(89,949)	67,084
6	6	1	91001	Prior Year Expenditures Adjustments		303,000	(303,000)	
6	6	9	88889	Internal Budget Transfer		164,139	(164,139)	
6	7	3	80017	Int. Islamic Leasing Sec. No. 2 Interest		18,013,245	(18,013,245)	2,388,540
6	7	3	80021	Saudi Development Fund Interest	200,000	93,386	106,614	110,633
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	700,000	482,417	217,583	640,363
6	7	3	80023	Arab Fund - Economic & Social Development Interest	4,500,000	4,822,505	(322,505)	5,610,507
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	2,200,000	1,504,231	695,769	1,692,152
6	7	3	80025	Islamic Fund - Interest	3,500,000	6,892,670	(3,392,670)	8,335,390
6	7	3	80026	Interest Int. Issue - Islamic L. Sec.	34,500,000	17,568,200	16,931,800	17,617,487
6	7	3	80027	Qatar Dev. Fund-Interest	900,000		900,000	
6	7	3	80029	Other External Loans Interest	26,000,000	42,805,683	(16,805,683)	25,850,000
6	7	3	80043	New Int.Dev.Bonds-Interest	32,000,000		32,000,000	
6	7	4	80011	Interest on Development Bonds	34,000,000	18,385,975	15,614,025	18,502,431
6	7	4	80012	Interest on Treasury Bills	14,000,000	12,803,833	1,196,167	7,204,680
6	7	4	80013	Interest - Others	500,000	1,608,214	(1,108,214)	2,357,769
6	7	4	80014	AL-Salam Islamic Security Interest	1,000,000	637,010	362,990	369,993
6	7	4	80016	Interest on Islamic Leasing Security	26,000,000	24,735,432	1,264,568	23,828,001
6	7	5	81031	Flour Subsidy	13,600,000	11,472,680	2,127,320	11,636,559
6	7	5	81032	Lamb and Beef Subsidy	50,610,000	37,342,638	13,267,362	41,443,677
6	7	5	81033	Chicken Subsidy	2,790,000	3,052,300	(262,300)	2,607,677
6	7	7	81011	Grants to Under-Privileged Families			-	159,150

Code				Description	2012			Actual 2011
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	7	7	81012	Grants to Societies	1,927,789	1,721,386	206,403	1,157,062
6	7	7	81013	Grants to National Clubs	1,204,456	1,734,824	(530,368)	3,231,091
6	7	7	81014	Grants to Overseas Student Clubs	40,000	40,144	(144)	20,007
6	7	7	81015	Grants to the General Committee of Bahrain Workers	200,000	12,034	187,966	
6	7	7	81017	Rewarding the Disabled	10,244,700	10,232,600	12,100	9,199,200
6	7	7	81018	Reduce Cost of Living Burden	75,000,000	56,493,200	18,506,800	52,823,428
6	7	7	81019	Improve the Standard of Living of Pensioners	37,492,015	37,493,164	(1,149)	12,531,517
6	7	7	81999	Other Grants	73,000	48,400	24,600	138,883,580
6	7	8	81021	Grants to Foreign Bodies	34,000	115,098	(81,098)	247,470
6	7	9	81043	Gas Subsidy - E W A	41,006,645	41,006,645	-	30,000,000
6	7	9	81999	Other Grants	1,285,078	1,403,834	(118,756)	743,942
Total					2,658,667,651	2,523,859,252	134,808,401	2,412,188,283

10- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD
				Actual 2011
Government Entities with Attached & Independent budgets	160,364,574	157,334,329	98	209,004,093
Contributions to International Organizations	9,705,280	8,955,280	92	6,380,188
Reduce Cost of Living Burden	112,492,015	93,986,364	84	204,199,945
Food Support	67,000,000	51,867,618	77	55,687,913
Retirement, Social Insurance, and employment programs	78,618,079	47,449,077	60	65,206,383
Housing Support	64,314,100	44,314,100	69	40,406,300
Supports from Government	4,900,078	3,900,810	80	6,506,731
Interest on Loans and securities	180,000,000	150,352,803	84	114,507,948
Retentions, Forwarded budgets, and Other Commitments	74,289,017	11,689,937	16	16,107,786
Total	751,683,143	569,850,318	76	718,007,287

11- Projects Expenditures By Ministries & Government Authorities

				BD
Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2011
Ministry of Interior	41,689,349	41,698,349	100	40,909,832
National Security Agency	4,832,753	4,000,000	83	298,865
Ministry of Foreign Affairs	4,462,199	36,585	1	231,450
H.H. Prime Minister's Rep.	132,600	16,575	13	-
Ministry of Justice & Islamic Affairs - Justice	1,574,169	388,588	25	214,353
Ministry of Education	29,704,018	11,771,922	40	4,425,542
Ministry of Health	29,888,720	5,522,624	18	10,871,487
Min. of Mun. Aff. & Urban Plan.-General Admin.&Aggr.	22,117,145	9,479,203	43	12,341,714
Ministry of Labor	797,402	275,779	35	63,346
General Organization For Youth And Sport	37,021,910	20,496,068	55	9,029,573
Ministry of Social Development	2,730,455	1,018,593	37	602,887
Ministry of Industry & Commerce	21,196,632	5,095,279	24	2,750,668
Ministry of Housing	237,737,117	201,397,390	85	127,899,889
High Council for Environment	7,034,837	584,758	8	2,403,652
Ministry of Works	207,155,828	134,406,387	65	123,265,335
Ministry of Transportation	2,628,100	71,790	3	24,310
National Guard	11,188,507	1,481,791	13	811,493
Civil Aviation Affairs	26,162,345	3,349,865	13	5,700,144
Tender & Auctions Board	400,000	127,489	32	107,802
Transferred Budgets	386,721,190	250,062,378	65	51,144,108
Authority for Information Affairs	13,202,151	10,161,430	77	6,112,771
Ministry of Culture	33,023,587	24,465,715	74	6,925,336
Civil Service Bureau	2,717,359	488,162	18	114,806
Central Informatics Organization	8,720,135	1,008,448	12	907,889
Min. of Justice & Islamic Affairs - Islamic Affairs	1,967,278	631,900	32	561,332
Survey & Land Registration Bureau	2,182,984	952,229	44	727,575
Ministry of Finance	12,344,300	2,835,713	23	1,923,276
Customs Affairs	6,737,333	1,889,059	28	3,428,726
General Organization for maritime ports	26,560,765	526,334	2	366,572
King Hamad Hospital	10,098,553	2,797,168	28	26,629,380
Total	1,192,729,721	737,037,571	62	440,794,113

12-Electricity and Water Authority Expenditures

Amounts shown in the Authority account represents cash transfers from Ministry of Finance. It does not represent EWA's actual expenditures for the year.

13-Defence Force Expenditures

Statement (A) of Article No.4 of Audit Court Bureau Law No. 16 for the year 2002 amended by Law No. 49 for year 2010, stated that: "court audit shall exclude any entity which 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 not been audited by the Audit Court Bureau, but audited by an audit firm.

14- King Hamad Hospital Expenditures

Article (no.4) of the Royal Order No. (31) of year 2010 stated that "the hospital has special budget attached to the budget of Defence Force", and therefore the hospital expenditure not audited by Audit Court Bureau, but audited by an audit firm. (see Note 13).

15-Carred Forwarded Amounts of Recurrent Budget

Based on Finance Minister decision no. (6) for th year 2013 issued on 6 May 2013, no recurrent expenditure of the year 2012 carried forward to the next year.

Ministries or Government Authorities	2012	2011
Services and Housing Projects Support	-	20,000,000
Total	-	20,000,000

16-Carred Forwarded Amounts of Projects Budget

Ministry of Finance approved carrying forward part of the budget to the next financial year for certain projects based on public interest, after considering the following: Cash flow required to meet obliged commitments or the financial requirements for completing the remaining phases supposed to be implemented in the following year. Carried forward amount of project budget represents part of the difference between the total Projects budget for the year 2012 (BD1,193 million) and the Actual expenditure until 31st of December 2012 (BD737 million). Carried forward amounts is not shown within individual accounts of ministries and government authorities.

Appendix 1: Statement of Receipts & Payments

Descriptions	2012	2011
<u>Cash Flow form Operating Activities</u>		
<u>Receipts</u>		
Oil & Gas	2,645,161,269	2,478,995,187
Taxation & Fees	217,737,569	168,398,626
Goods & Services	43,086,698	38,108,116
Grants	56,436,545	100,000,000
Fines, Penalties & Mis.	53,731,912	14,102,379
Amounts received for the benefit of others	38,119,985	0
Total	3,054,273,978	2,799,604,308
<u>Payments</u>		
Manpower	(1,172,436,327)	(982,143,675)
Services	(180,346,041)	(147,648,915)
Consumables	(62,909,965)	(51,047,330)
Maintenance	(56,407,803)	(57,114,307)
Transfers	(591,427,319)	(763,817,533)
Grants & Repayment of Loan Interests	(295,021,600)	(220,614,188)
Advance payment and payment of payables	(68,314,977)	(15,772,625)
Inventory	(42,421,054)	(41,357,977)
Total	(2,469,285,086)	(2,279,516,550)
Net Cash Flow form Operating Activities	584,988,892	520,087,758
<u>Cash Flow form Investment Activities</u>		
Projects	(659,717,482)	(382,609,307)
Capital Assets	(30,031,339)	(29,123,588)
Investments & Gov. Properties	15,020,524	15,272,750
Sale of Assets	714,036	281,173
Net Cash Flow form Investment Activities	(674,014,261)	(396,178,972)
<u>Cash Flow form Financing Activities</u>		
Loans Received	3,511,248,809	2,770,106,115
Loans Repayment	(2,872,069,511)	(2,099,652,670)
Net Cash Flow form Financing Activities	639,179,298	670,453,445
Net Increase/Decrease in Cash	550,153,929	794,362,231

Appendix 2: Account Payable

Chapter	Descriptions	2012	2011
1	Manpower	2,419,683	2,214,710
2	Services	10,596,766	11,402,566
3	Consumables	882,236	490,414
4	Assets	541,948	854,868
5	Maintenance	978,126	756,164
6	Transfers	4,070,043	8,146,371
7	Grants & Repayment of Loan Intrests	6,892,857	2,125,857
8	Projects	66,977,205	60,170,814
Total		93,358,864	86,161,764

Appendix 3: Accrued Expenses

Chapter	Descriptions	2012	2011
1	Manpower	644,187	965,978
2	Services	5,926,872	7,793,815
3	Consumables	941,524	2,017,465
4	Assets	935,033	1,935,231
5	Maintenance	1,491,625	1,661,761
6	Transfers	0	1,944,378
7	Grants & Repayment of Loan Intrests	138,429	112,035
8	Projects	20,488,535	11,173,639
Total		30,566,205	27,604,302

Appendix 4: Encumbrances By Chapters

Chapter	Descriptions	2012	2011
1	Manpower	193,231	176,079
2	Services	1,053,053	731,069
3	Consumables	437,940	81,682
4	Assets	160,448	324,622
5	Maintenance	169,392	6,347
6	Transfers	0	12,243
7	Grants & Repayment of Loan Intrests	0	151,699.00
8	Projects	156,432,817	167,103,657
Total		158,446,881	168,587,398

Appendix 5: Loans

Description	Thousand BD				
	Beginning Balance	Amount Received	Amount Paid	Difference	Ending Balance
Treasury Bills	880,000	2,160,000	(2,110,000)	50,000	930,000
AL-Salam Islamic Securities	54,000	216,000	(216,000)	-	54,000
Islamic Leasing Securities	751,600	400,000	(500,000)	(100,000)	651,600
Other Local Loans	44,262	-	(22,369)	(22,369)	21,893
Government Local Development Bonds	450,000	185,000	0	185,000	635,000
Total Local Loans	2,179,862	2,961,000	(2,848,369)	112,631	2,292,493
International Islamic Leasing Securities	564,000	-	-	-	564,000
International Government Development Bonds	470,000	564,000	-	564,000	1,034,000
Development Funds Loans	334,875	1,249	(40,730)	(39,481)	295,394
Foreign Loans	1,368,875	565,249	(40,730)	524,519	1,893,394
Total (Balance)	3,548,737	3,526,249	(2,889,099)	637,150	4,185,887

Appendix 6: Credit Facilities

Thousand BD		
Description	2012	2011
Available Facilities	125,000	125,000
Used Amount	(38,503)	(71,386)
Unused Facilities at the end of the year	86,497	53,614