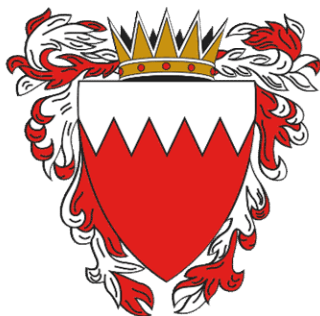


Kingdom of Bahrain



Consolidated Final Account

**For The Year Ended
31 December 2025**

Kingdom Of Bahrain
Consolidated Revenue/Expenditure Statement
For The Year Ended 31 December 2025

BD

Description	Notes	Budget 2025	Actual 2025	Actual 2024
Revenue				
Oil & Gas	4.3	1,492,162,000	1,301,443,932	1,819,851,820
Revenues & Fees	4.3	1,045,830,568	1,089,594,373	943,022,061
Gov. Goods & Services	4.3	74,212,760	70,068,615	72,914,586
Investments & Gov. Properties	4.3	180,438,225	198,706,839	166,231,924
Sale of Capital Assets	4.3	582,386	651,719	640,021
Fines, Penalties & Mis.	4.3	131,199,061	27,780,240	23,433,622
Total Revenue	4.3.2	2,924,425,000	2,688,245,718	3,026,094,034
Recurrent Expenditures				
Manpower	8.7.5	1,395,253,805	1,424,355,500	1,377,932,661
Services	8.7.5	248,515,548	280,435,335	250,179,667
Consumables	8.7.5	58,702,480	90,446,125	55,141,382
Assets	8.7.5	36,738,000	37,140,245	13,330,175
Maintenance	8.7.5	32,472,794	46,255,627	38,481,640
Transfers	8.7.5	753,485,622	677,688,218	626,613,466
Grants & Repayment of Loan Interests	8.7.5	1,557,573,154	1,580,147,154	1,399,598,456
Total Recurrent Expenditure	8.7.6.5.2	4,082,741,403	4,136,468,204	3,761,277,447
Projects	10.5.2	317,931,597	317,931,596	290,992,012
Total Expenditure	5	4,400,673,000	4,454,399,800	4,052,269,459
Surplus / (Deficit)		(1,476,248,000)	(1,766,154,082)	(1,026,175,425)

Carried Forward Budget				
			2025	2024
Recurrent Expenditure Budget	12.5		-	-
Projects Budget	12.5		4,000,000	21,000,000
Total Carried Forward Budget			4,000,000	21,000,000

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, 2025, in accordance with the allocated appropriations in the 2025 state's budget.

1. Main Accounting policies

1.1 Accounting Basis

Based on the circular No. (6) for the year 2025 issued by the Minister of Finance and National Economy on October 5, 2025, 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	11,060,001	11,332,000	98	240,266	240,266	100	-	-	-	
Ministry of Sustainable Development	-	-	-	469,251	479,000	98	-	-	-	
Ministry of Legal Affairs	-	-	-	235,870	262,000	90	-	-	-	
Prime Minister's Office	1,669	-	-	19,214,169	19,778,020	97	6,100,000	6,100,000	100	
Ministry of Defence (See Note 11)	-	-	-	590,505,785	524,082,000	113	378,285	378,285	100	
Ministry of Interior	53,679,838	54,231,000	99	409,114,004	398,546,697	103	9,383,122	9,383,122	100	
National Intelligence Agency	-	-	-	35,331,000	35,331,000	100	-	-	-	
Legislation & Legal Opinion Commission	-	-	-	2,726,546	2,726,547	100	21,519	21,519	100	
Ministry of Foreign Affairs	2,085,959	2,171,000	96	44,419,880	44,419,881	100	424,786	600,000	71	
Ministry of Justice, Islamic Affairs & Awqaf	26,612,944	27,000,000	99	12,602,050	12,602,052	100	136,670	300,000	46	
Ministry of Education	325,884	188,000	173	315,989,807	298,388,323	106	11,717,084	11,717,084	100	
Ministry of Health	3,393,976	5,011,000	68	33,773,367	33,773,369	100	276,811	276,811	100	
Ministry of Municipalities Affairs & Agriculture	1,404,732	1,230,000	114	6,463,441	6,463,442	100	1,103,000	1,103,000	100	
Ministry of Labour	50	-	-	5,642,635	5,642,635	100	5,776	30,000	19	
Ministry of Youth Affairs	80,246	36,000	223	2,949,213	2,949,262	100	35,242	100,000	35	
Rashed Club for Equestrian & Horse Racing	-	-	-	5,400,000	5,400,000	100	11,253,039	11,253,039	100	
Ministry of Social Development	35,994	-	-	9,604,478	9,604,479	100	819,909	819,909	100	
Ministry of Cabinet Affairs	-	-	-	2,585,950	2,585,952	100	-	-	-	
Ministry of Industry & Commerce	40,637,199	40,251,000	101	8,644,611	8,644,611	100	317,091	2,800,000	11	
Ministry of Housing & Urban Planning -Housing Sector	439	-	-	4,219,615	4,219,616	100	105,339,856	105,339,856	100	
Deputy Prime Minister	-	-	-	678,561	678,562	100	-	-	-	
Ministry of Electricity & Water Affairs	-	-	-	486,293	610,000	80	919,872	919,872	100	
Supreme Council for Environment	3,922,043	6,444,000	61	7,505,156	7,505,161	100	953,607	1,000,000	95	
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note11)	-	-	-	29,396,388	25,887,000	114	-	-	-	
Ministry of Works	1,388,908	12,538,000	11	45,984,815	45,987,266	100	92,549,564	87,524,899	106	
Ministry of Transportation & Telecommunications	52,453,283	62,143,000	84	29,740,509	29,740,510	100	2,462,104	2,462,104	100	
National Guard	-	-	-	45,025,954	45,025,954	100	1,156,415	1,156,415	100	
Ministry of Oil and Environment	-	-	-	2,247,484	2,247,484	100	-	-	-	
Ministry of Parliamentary Affairs	-	-	-	1,491,570	1,491,591	100	-	-	-	
National communication center	-	-	-	1,920,176	1,920,177	100	-	-	-	
Ministry of Information	592,713	1,005,000	59	23,248,960	23,248,961	100	2,109,323	2,109,323	100	
Tender Board	914,820	1,079,000	85	1,406,969	1,650,000	85	16,839	16,839	100	
Transfers (See Note 9)	242,375,658	294,022,000	82	2,194,168,536	2,247,118,670	98	47,668,647	48,971,309	97	

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Oil & Gas Revenue	1,301,443,932	1,492,162,000	87	-	-	-	-	-	-
Bahrain Authority for Culture & Antiquities	827,960	383,000	216	8,485,826	8,485,829	100	6,102,347	6,102,347	100
Supreme Council for Health	-	19,042,000	-	3,576,845	3,576,845	100	171,327	171,327	100
Administrative Organization for Public Prosecution	516	-	-	4,220,366	4,220,367	100	105,758	105,758	100
Education & Training Quality Authority	645,984	310,000	208	3,285,719	3,285,719	100	-	-	-
Civil Service Bureau	-	-	-	6,187,277	6,187,278	100	707,577	707,577	100
Information & Egovernment Authority	2,756,150	2,683,000	103	14,375,820	14,375,928	100	2,998,550	3,300,000	91
General Secretariat for Youth & Sports High Council	12,669	-	-	9,316,814	9,316,849	100	149,143	400,000	37
Supreme Judicial Council	-	-	-	16,509,845	16,509,847	100	97,261	150,000	65
Survey & Land Registration Bureau	18,701,786	17,222,000	109	4,280,232	4,280,299	100	848,738	848,738	100
Bahrain Institute for Political Development	-	-	-	1,142,481	1,142,482	100	-	-	-
Ministry of Finance and National Economy	2,728	-	-	9,558,638	9,558,985	100	822,377	822,377	100
Customs Affairs	109,663,236	112,000,000	98	19,807,429	19,807,430	100	446,321	446,321	100
Bahrain Oncology Center (See Note 11)	-	-	-	39,195,493	35,663,000	110	-	-	-
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	1,877,598	1,975,000	95	2,999,064	2,999,066	100	710,123	710,123	100
Supreme Council for Islamic Affairs	-	-	-	2,999,169	3,016,000	99	139,870	300,000	47
King Hamad University Hospital (See Note 11)	-	-	-	50,853,003	44,824,000	113	-	-	-
National Health Regulatory Authority	3,057,286	3,010,000	102	3,326,356	3,326,358	100	-	-	-
National Bureau For Revenue	808,280,767	756,924,000	107	6,781,910	6,781,979	100	6,126,262	6,126,262	100
Bahrain Space Agency	-	33,000	-	752,009	752,010	100	29,505	29,505	100
General Sports Authority	8,750	-	-	35,380,599	35,380,644	100	3,327,876	3,327,876	100
Total	2,688,245,718	2,924,425,000	92	4,136,468,204	4,082,741,403	101	317,931,596	317,931,597	100

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 2024
Ministry of Tourism	-	11,060,001	-	-	-	-	11,060,001	11,332,000	7,298,988
Prime Minister's Office	-	-	-	-	-	1,669	1,669	-	178
Ministry of Interior	-	49,409,724	3,833,803	52,750	197,261	186,300	53,679,838	54,231,000	52,261,876
Ministry of Foreign Affairs	-	1,972,844	-	44,670	16,144	52,301	2,085,959	2,171,000	1,208,632
Ministry of Justice, Islamic Affairs & Awqaf	-	9,835,338	165,300	-	160	16,612,146	26,612,944	27,000,000	22,397,899
Ministry of Education	-	3,750	98,777	-	222,541	816	325,884	188,000	182,457
Ministry of Health	-	20	3,389,283	1,735	1,641	1,297	3,393,976	5,011,000	4,621,285
Ministry of Municipalities Affairs & Agriculture	-	63,929	1,086,781	252,254	1,258	510	1,404,732	1,230,000	1,187,215
Ministry of Labour	-	-	-	-	-	50	50	-	2,526
Ministry of Youth Affairs	-	-	80,246	-	-	-	80,246	36,000	35,217
Ministry of Social Development	-	2,950	-	-	33,044	-	35,994	-	41,467
Ministry of Industry & Commerce	-	25,250,655	837,543	14,227,480	180	321,341	40,637,199	40,251,000	38,927,691
Ministry of Housing & Urban Planning -Housing Sector	-	439	-	-	-	-	439	-	128,295
Supreme Council for Environment	-	3,223,823	87,693	610,527	-	-	3,922,043	6,444,000	2,481,584
Ministry of Works	-	514,962	115,401	461,600	109,570	187,375	1,388,908	12,538,000	3,704,248
Ministry of Transportation & Telecommunications	-	14,152,097	25,064,145	13,133,101	2,927	101,013	52,453,283	62,143,000	58,427,535
Tender Board	-	588,370	326,450	-	-	-	914,820	1,079,000	1,042,488
Transfers	-	35,122,194	32,301,625	169,704,631	54,761	5,192,447	242,375,658	294,022,000	197,541,869
Oil & Gas Revenue	1,301,443,932	-	-	-	-	-	1,301,443,932	1,492,162,000	1,819,851,820
Ministry Of Information	-	382,005	40,937	53,712	-	116,059	592,713	1,005,000	631,381
Bahrain Authority for Culture & Antiquities	-	208,581	544	151,710	-	467,125	827,960	383,000	370,048
Supreme Council for Health	-	-	-	-	-	-	-	19,042,000	-
Administrative Organization for Public Prosecution	-	-	-	-	516	-	516	-	940
Education & Training Quality Authority	-	645,701	73	-	210	-	645,984	310,000	299,298
Civil Service Bureau	-	-	-	-	-	-	-	-	2,750
Information & Egovernment Authority	-	2,592,911	162,863	-	-	376	2,756,150	2,683,000	2,657,642
General Secretariat for Youth & Sports High Council	-	-	-	12,669	-	-	12,669	-	12,600
Supreme Judicial Council	-	-	-	-	-	-	-	-	438
Survey & Land Registration Bureau	-	18,552,761	149,025	-	-	-	18,701,786	17,222,000	16,639,190
Ministry of Finance and National Economy	-	-	-	-	2,639	89	2,728	-	4,933
Customs Affairs	-	105,966,981	2,327,176	-	867	1,368,212	109,663,236	112,000,000	107,656,424
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	-	1,877,598	-	-	-	-	1,877,598	1,975,000	1,237,141
National Health Regulatory Authority	-	3,026,122	-	-	-	31,164	3,057,286	3,010,000	2,918,833
National Bureau For Revenue	-	805,140,617	950	-	-	3,139,200	808,280,767	756,924,000	682,287,051
Bahrain Space Agency	-	-	-	-	-	-	-	33,000	32,095
General Sports Authority	-	-	-	-	8,000	750	8,750	-	-
Total	1,301,443,932	1,089,594,373	70,068,615	198,706,839	651,719	27,780,240	2,688,245,718	2,924,425,000	3,026,094,034

4- Revenue By Chapter, Section, And Item

Code				Description	2025			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	Actual 2024
4	1	1	40011	Oil Sales - Bahrain Field	127,363,000	170,351,230	42,988,230	183,730,628
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	980,223,000	1,189,417,769	209,194,769	1,349,618,325
4	1	1	40014	Future Generations Reserve	(18,703,000)	(32,411,730)	(13,708,730)	(29,710,199)
4	1	2	40054	Gas Sales - Other Companies	395,850,000	104,358,338	(291,491,662)	310,303,136
4	1	2	40055	LNG Cargoes Purchasing Costs	-	(137,609,795)	(137,609,795)	-
4	1	3	42011	Gas Income Tax	-	948,246	948,246	-
4	1	3	42013	Petrol Tax	7,429,000	5,993,225	(1,435,775)	5,909,930
4	1	3	42014	Royalties from concession agreements	-	396,649	396,649	-
4	2	2	42501	Customs Duty on Essential Trade	50,604,000	52,806,008	2,202,008	50,592,913
4	2	2	42503	Customs Duty on Vehicles	16,000,000	16,362,544	362,544	16,170,619
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Tobacco	20,600,000	19,383,846	(1,216,154)	20,509,521
4	2	2	42506	Customs Duty on Yachts	100,000	43,928	(56,072)	63,240
4	2	2	42507	Protection of Domestic Industries	-	-	-	613
4	2	2	42509	Customs Duty on Boiler Machines	10,500,000	8,816,190	(1,683,810)	8,104,475
4	2	2	42511	Customs Duty on Electrical Machinery and Equipment	5,000,000	4,362,611	(637,389)	4,509,309
4	2	2	42512	Customs Duty on Iron and Steel	1,200,000	1,198,893	(1,107)	1,191,727
4	2	2	42513	Customs Duty on Reinforced Steel and Iron coils	30,000	18,913	(11,087)	27,612
4	2	3	43011	General Trade Activities Registration Fees	5,566,000	6,255,876	689,876	5,695,178
4	2	3	43031	Financial Service Activities Registration Fees	12,000	12,500	500	12,000
4	2	3	43041	Miscellaneous Service Activities Registration Fees	249,000	242,649	(6,351)	275,097
4	2	3	43042	Air Transport Activities	163,000	117,175	(45,825)	162,775
4	2	3	43043	Air Licensing Activities	1,043,000	1,361,787	318,787	1,042,545
4	2	3	43044	Land Transport Licenses	1,500,000	1,650,782	150,782	1,499,560
4	2	3	43045	Post Regulatory Licenses	922,500	670,660	(251,840)	922,446
4	2	3	43046	Fees for Issuing or Renewing Vehicle Inspection License	1,702,379	2,508,125	805,746	1,667,825
4	2	3	43051	Commercial Agencies Registration Fees	-	2,290	2,290	-
4	2	3	43052	Lease Contract Fees	500,000	408,585	(91,415)	392,440
4	2	3	43053	Health and Medical Veterinary Institutional Registration Fees	3,000	720	(2,280)	570
4	2	3	43054	Contractor Pre-Qualification Fees	160,000	155,838	(4,162)	135,850
4	2	3	43071	Organizing Engineering Professional Practice Fees	50,000	-	(50,000)	-
4	2	3	43081	Sand Mining License Fees	450,000	350,000	(100,000)	400,000
4	2	3	43082	Application and licensing fees for pearl diving and underwater	15,000	15,640	640	17,150
4	2	3	43091	Real estate development licensing Fees	370,000	250,000	(120,000)	320,000
4	2	3	43092	Broker Licensing Fees	88,500	65,800	(22,700)	69,400
4	2	3	43094	Licensing of Developers Fees	2,340	2,420	80	2,060
4	2	3	43096	Off Plan Sale Unit Registration	66,300	77,100	10,800	64,900
4	2	3	43097	Annotation of The Off-Plan Sale Project in the Land Register	4,500	2,500	(2,000)	3,500
4	2	3	43098	Issuing Security Permission Fees	252,380	239,811	(12,569)	201,304
4	2	3	44041	Pharmaceutical Products Licenses & Fees	578,000	530,370	(47,630)	577,795
4	2	3	44042	Health Facilities Licenses & Fees	575,000	584,550	9,550	563,650
4	2	3	44043	Health Professions Licenses & Fees	1,538,000	1,602,925	64,925	1,428,390
4	2	3	44044	Agricultural & pesticides licenses & permits fees	30,000	25,390	(4,610)	25,500
4	2	3	44047	License for VAT representatives & VAT agents	4,500	2,700	(1,800)	4,200
4	2	3	44048	Medical Devices Licenses & Fees	300,000	346,097	46,097	251,114
4	2	3	44061	Environmental Evaluation License Fees	120,000	121,750	1,750	113,940
4	2	3	44063	Chemicals & Radiant Materials License Fees	660,000	676,335	16,335	606,911
4	2	3	44064	Hazardous Waste License Fees	350,000	242,795	(107,205)	215,747
4	2	4	44011	Passport Fees	1,558,777	1,199,025	(359,752)	1,513,376
4	2	4	44012	Residence Permit Fees	2,957,500	2,402,360	(555,140)	2,816,667
4	2	4	44013	Visa & NOC Fees	16,358,351	13,943,264	(2,415,087)	15,729,184
4	2	4	44015	Identity Card Fees	2,132,805	2,218,186	85,381	2,080,727
4	2	4	44016	CONSULTANCY SERVICES FEES	640,000	615,585	(24,415)	410,375
4	2	4	44017	Fingerprint Authentication Fees	291,000	326,736	35,736	317,313
4	2	4	44018	Submission of objection and review fees	750	1,900	1,150	700
4	2	4	44019	Private Enforcement License Fees	10,000	29,000	19,000	7,700
4	2	4	44021	Labour Market Regulatory Authority Fee	35,056,000	34,692,020	(363,980)	34,293,057
4	2	4	44022	Fast Track Services for Completion of Audit and Inspection	500	-	(500)	49
4	2	4	44023	Commodity Classification Fees	8,000	8,320	320	8,105
4	2	4	44025	Customs Insurance Fees	20,400	21,825	1,425	20,020
4	2	4	44026	Fees on Custom Vehicle Cards	15,000	15,184	184	13,677
4	2	4	44033	Collection Fees For BCCI	330,000	325,280	(4,720)	313,892
4	2	4	44051	Ownership Registration Fees	166,731	180,282	13,551	160,613

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			Actual 2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44052	Ownership Transfer Fees	16,942,638	18,372,479	1,429,841	16,350,911
4	2	4	44071	Car Registration Fees	19,576,912	20,472,888	895,976	19,005,548
4	2	4	44072	Driving License Fees	4,477,634	4,768,227	290,593	4,263,273
4	2	4	44073	Sale of Special and Semi-Special Vehicle License Plate Nun	1,627,910	1,708,450	80,540	1,507,324
4	2	4	44091	Legal Fees	9,500,308	7,840,621	(1,659,687)	7,291,209
4	2	4	44092	Documentation Fees	1,590,000	1,298,131	(291,869)	1,404,051
4	2	4	44093	Certification of Official Documents Fees	4,526,000	4,496,367	(29,633)	3,532,828
4	2	4	44131	Gold Assaying Fees	1,400,000	1,086,405	(313,595)	1,320,018
4	2	4	44151	Design & Measurement Fees	22,400	41,900	19,500	22,350
4	2	4	44152	Design & Trademark Fees	11,200,000	11,376,486	176,486	11,082,772
4	2	4	44153	Trademarks & Commercial Reg. Amend. Fees	5,600,000	5,816,814	216,814	5,525,604
4	2	4	44171	Departure Fees	7,478,322	4,503,918	(2,974,404)	6,692,425
4	2	4	44172	Entrance Permit Fees	499,400	452,349	(47,051)	520,819
4	2	4	44173	Handling Fees on King Fahad Causeway	500,000	405,195	(94,805)	431,770
4	2	4	44174	Departure fees on transfer passengers for using airport facili	4,704,638	5,594,590	889,952	3,405,401
4	2	4	44181	Land Minor Subdivision Service Fees	142,650	178,950	36,300	155,250
4	2	4	44182	Land Major Subdivision Service Fees	446,400	662,800	216,400	408,000
4	2	4	44183	Fees of Sand Extraction & Sale	4,289,593	1,575,095	(2,714,498)	563,086
4	2	4	44185	Land Major Subdivision Application Fees	45,560	46,490	930	36,360
4	2	4	44186	Land Minor Subdivision Application Fees	11,280	13,940	2,660	12,670
4	2	4	44187	Land Rezoning Service Fees	1,306,610	959,468	(347,142)	610,771
4	2	4	44188	Land Rezoning Application Fees	22,300	15,950	(6,350)	14,050
4	2	4	44191	Tender Fees	622,747	605,565	(17,182)	606,243
4	2	4	44211	Wireless Equipment Fees	630,000	285,613	(344,387)	344,109
4	2	4	44212	Vedio Sales Distribution Rights	100,000	63,492	(36,508)	81,796
4	2	4	44904	Ship Arrival and Departure Permit Fees	423,660	423,645	(15)	411,320
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	350,000	298,140	(51,860)	308,310
4	2	4	44908	Application Fees	1,590,543	1,957,023	366,480	1,521,918
4	2	4	44909	Connecting to the electronic system of CR	168,000	192,000	24,000	48,000
4	2	4	44911	National Framework Operations Services	110,000	219,260	109,260	55,400
4	2	4	44912	Reviews Services for Higher Education and Vocational Insti	130,000	171,035	41,035	208,515
4	2	4	45021	Hotel Accommodation fees	11,332,000	11,060,001	(271,999)	-
4	2	5	42101	Excise Revenue on Imported Energy Drinks	3,000,000	2,814,053	(185,947)	2,521,009
4	2	5	42102	Excise Revenue on Imported Carbonated Drinks	4,000,000	3,945,991	(54,009)	3,807,510
4	2	5	42103	Excise Revenue on Imported Electronic Vaporizers	6,000,000	2,307,508	(3,692,492)	4,328,546
4	2	5	42111	Excise Revenue on Imported Tobacco	58,777,850	55,273,166	(3,504,684)	57,247,660
4	2	5	42202	Excise Revenue on Locally Produced Carbonated Drinks	11,000,000	9,480,913	(1,519,087)	8,719,104
4	2	6	42601	Value Added Revenue on Imported Goods	466,250,000	463,024,773	(3,225,227)	452,914,873
4	2	6	42602	VAR on Government Services	500,000	485,532	(14,468)	428,677
4	2	6	42603	Forfeited Value Added Revenue	1,000,000	2,824,832	1,824,832	1,058,270
4	2	6	42604	Value added revenue for filing returns from payers	158,080,000	161,017,009	2,937,009	148,726,980
4	2	7	42701	Domestic Minimum Top Up Revenues of Multinational Ent	45,000,000	103,962,239	58,962,239	-
4	3	1	40136	Airport Information Publication	-	-	-	15
4	3	1	41011	Hospital Private Room Charges	370,000	364,480	(5,520)	374,050
4	3	1	41012	Primary Health Care Charges	14,852,000	28,061,193	13,209,193	25,784,018
4	3	1	41013	Public Health Services	3,611,208	3,287,561	(323,647)	3,203,128
4	3	1	41014	Special Medical Services Charges	42,000	59,004	17,004	73,386
4	3	1	41017	Out-Patient Charges	579,664	520,723	(58,941)	548,231
4	3	1	41018	Medical Commission Fees	75,000	52,872	(22,128)	63,392
4	3	1	41019	Occupational Injury Treatment Fees	270,000	810,000	540,000	-
4	3	1	41020	Pre-employment Medical Examination Fees	140,000	133,822	(6,178)	127,730
4	3	1	41023	X-Ray Fees	150,000	176,844	26,844	149,845
4	3	1	41024	Lab. Fees	390,000	368,530	(21,470)	377,679
4	3	1	41025	Operations Fees	125,000	103,885	(21,115)	129,158
4	3	1	41026	Maternity Services	255,000	86,770	(168,230)	265,191
4	3	1	41027	Public University Tution Fees for Non-Bahrainis	13,965	-	(13,965)	-
4	3	1	41028	Courses & Seminar Fees	100,000	160,503	60,503	62,512
4	3	1	41029	Public University Fees for Bahrainis	55,000	43,224	(11,776)	72,848
4	3	1	41031	Express Mail Service	460,000	410,482	(49,518)	459,036
4	3	1	41032	Post Box Rental	222,700	174,900	(47,800)	222,620
4	3	1	41033	Transit Post Fees	544,000	160,552	(383,448)	1,443,772
4	3	1	41034	Register Mail	156,500	169,493	12,993	156,408
4	3	1	41035	Franking Machine Sales	373,000	276,647	(96,353)	372,912
4	3	1	41038	Government product delivery fees	18,000	24,365	6,365	8,271
4	3	1	41051	Container Handling & Storage Charges	6,866,700	7,562,503	695,803	6,866,409

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			Actual 2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	1	41052	Harbor Services Charges	392,000	362,395	(29,605)	397,377
4	3	1	41053	Port Operation Charges	1,367,800	1,308,932	(58,868)	1,367,787
4	3	1	41055	Customs Stamp - Containers	100,000	88,739	(11,261)	72,029
4	3	1	41056	Screen Inspection Fees	2,500,000	2,168,056	(331,944)	2,206,798
4	3	1	41057	National Leadership Development Program	204,000	428,617	224,617	290,119
4	3	1	41061	Public University Application Fees	1,000	690	(310)	612
4	3	1	41062	Public University Transcript Fees	330	137	(193)	-
4	3	1	41063	Students Appeal Fees	100	90	(10)	80
4	3	1	41064	Public University Student Lockers Renting Fees	240	-	(240)	-
4	3	1	41069	Other Public University Services	345	35	(310)	-
4	3	1	41071	Aeroplane Landing Fees	732,000	658,626	(73,374)	731,285
4	3	1	41073	Overflying Fees	21,896,640	13,410,763	(8,485,877)	19,126,089
4	3	1	41075	Signed & stamped VAT certificate issuance fees	900	950	50	900
4	3	1	41082	Nursing Services	-	1,680	1,680	114
4	3	1	41084	Physiotherapy Services	-	3,132	3,132	430
4	3	1	41085	Ambulance Services	50,000	137,256	87,256	144,358
4	3	1	41091	Telephone Usage Charges	-	647	647	-
4	3	1	41111	Vehicle Parking Fees	305,296	193,732	(111,564)	290,758
4	3	1	41112	Driving Instruction Fees	1,379,412	1,462,788	83,376	1,352,365
4	3	1	41151	Advertisement Sales	30,100	10,333	(19,767)	57,977
4	3	1	41152	Tender Advertisement fees	465,000	326,450	(138,550)	444,555
4	3	1	41161	Veterinary & Quarrying Services	120,000	196,240	76,240	157,343
4	3	1	41163	Consignments & Agricultural Inspection & Analysis fees	450,000	395,290	(54,710)	251,785
4	3	1	41171	Security Guard Income	868,069	1,018,350	150,281	842,785
4	3	1	41211	Subscription Charges	96,860	84,220	(12,640)	82,180
4	3	1	41212	Subscriptions to Training Programmes	799,539	1,004,671	205,132	842,188
4	3	1	41214	Graduation Fees for Public Universities	5,000	-	(5,000)	-
4	3	1	41215	Approval of students files in private institutions	75,500	95,720	20,220	72,400
4	3	1	41216	Researchers services	240	120	(120)	240
4	3	1	41217	Fees for technical and academic members	960	720	(240)	760
4	3	1	41232	Land Survey Charges	67,682	76,569	8,887	79,693
4	3	1	41233	Sewage Discharge Fees (Non Domestic)	9,400,000	-	(9,400,000)	-
4	3	1	41234	Fees on underground water usage	152,500	231,503	79,003	201,907
4	3	1	41901	Issue of Certificate Charges	1,236,077	1,306,356	70,279	1,212,151
4	3	1	41902	Examination Charges	27,000	25,825	(1,175)	26,000
4	3	1	41905	News and Media Services	26,900	35,135	8,235	15,617
4	3	1	41907	E-Services Fees	68,000	63,275	(4,725)	68,206
4	3	1	41909	Organizing Conferences, Exhibitions and (Events) Fees	35,700	80,246	44,546	34,475
4	3	1	41911	E-Meeting System Revenues	18,900	9,518	(9,382)	18,994
4	3	1	41912	Issuing Security Reports Fees	18,629	4,905	(13,724)	8,216
4	3	1	41913	Parcels	205,700	221,257	15,557	205,617
4	3	1	41917	Postal & Non-postal Services	164,100	154,711	(9,389)	164,009
4	3	2	40111	Agricultural Product Sales	3,500	1,021	(2,479)	2,134
4	3	2	40112	Animal Product Sale	30,000	35,818	5,818	33,087
4	3	2	40132	Publication Fees	79,215	77,296	(1,919)	91,824
4	3	2	40133	Book Sales	96,734	117,726	20,992	189,544
4	3	2	40135	Official Forms and Documents Sales	562,500	639,314	76,814	545,733
4	3	2	40137	Sale of Paper and other Materials designated for Recycling	460	518	58	531
4	3	2	40151	Philatelic Office Sales	10,800	6,969	(3,831)	10,791
4	3	2	40915	Other Product Sales	17,295	13,840	(3,455)	26,175
4	3	2	41086	Sale of Medicines	480,000	599,081	119,081	485,957
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	83,362,418	16,962,418	45,293,862
4	4	1	45015	Government returns from Telecommunication Regulatory A	16,000,000	15,946,270	(53,730)	13,728,146
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	5,000,000	5,000,000	-	5,000,000
4	4	1	45021	Hotel Accommodation fees	-	-	-	7,298,988
4	4	1	45501	Interest of Deposits & Bank Accounts	415,000	1,490,490	1,075,490	550,764
4	4	2	46011	Land Rent	1,453,100	2,648,954	1,195,854	2,183,626
4	4	2	46021	Industrial Estates Rent	15,509,000	15,045,730	(463,270)	14,370,064
4	4	2	46031	Houses & Building Rents	463,412	847,643	384,231	1,928,109
4	4	2	46041	Commercial Stores Rents	130,163	206,602	76,439	121,992
4	4	2	46051	Galleries & Theaters Rents	83,500	103,960	20,460	101,000
4	4	2	46061	Vehicle Rents	3,600	2,400	(1,200)	2,700

Code				Description	2025			Actual 2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	4	2	46071	Equipment Rents	34,450	33,948	(502)	29,544
4	4	2	46081	Exhibition Rents	-	26,250	26,250	-
4	4	3	45103	Government Concessions	12,446,000	11,492,174	(953,826)	13,123,129
4	6	1	48011	Income on Sale of Equipment Capital Assets	1,000	210	(790)	1,166
4	6	1	48012	Income on Sale of Materials Capital Assets	241,500	332,278	90,778	258,386
4	6	1	48013	Income on Sale of Apparatus Capital Assets	100	-	(100)	5,191
4	6	1	48014	Income on Sale of Vehicles Capital Assets	20,000	16,144	(3,856)	2,139
4	6	1	48015	Income on Sale of Furniture Capital Assets	11,946	3,305	(8,641)	8,622
4	6	3	48501	Income on Auction Sales of Capital Assets	307,840	299,782	(8,058)	364,517
4	7	1	49011	Fines	935,000	726,222	(208,778)	790,275
4	7	1	49021	Penalties (Delay in Works Execution)	140,600	98,989	(41,611)	472,970
4	7	1	49022	VAT Administrative Penalties	2,500,000	2,250,193	(249,807)	2,466,497
4	7	1	49031	Compensations	198,900	177,780	(21,120)	438,336
4	7	1	49051	Vehicle Towing Fees	50,850	58,755	7,905	49,369
4	7	1	49052	Traffic Accident & Report Fees	130,211	123,770	(6,441)	126,418
4	7	1	49053	Traffic Fines & Contraventions	10,000,000	9,613,381	(386,619)	9,466,234
4	7	1	49061	Forfeited Trust Monies	1,411,000	875,999	(535,001)	683,227
4	7	1	49071	Excise Tax Fees & Penalties	50,000	1,050	(48,950)	31,265
4	7	1	49072	DMTT Administrative Penalties	-	51,684	51,684	-
4	7	1	49081	Criminal Fines Fees	3,760,000	3,937,293	177,293	3,100,948
4	7	1	49082	Prosecution Guarantee Fees	2,000,000	2,130,491	130,491	250,174
4	7	1	49083	Forfeiture of a criminal Trust	-	1,767,253	1,767,253	264,681
4	7	2	49902	Labour and Employees Cost	200,000	140,605	(59,395)	123,465
4	7	2	49903	Variance of Currencies	15,000	2,939	(12,061)	2,733
4	7	2	49906	Other Institutions Revenues	573,500	738,610	165,110	909,787
4	7	2	49913	Revenue-Unidentified Customer	-	37,682	37,682	308,436
4	7	2	49914	Revenue-Unapplied Invoice	-	53,810	53,810	149,346
4	7	2	49919	Tax refund to embassies	100,000	462,850	362,850	62,134
4	7	2	49920	Forfeited Insurance Deposits	-	-	-	114,924
4	7	2	49999	Unclassified Revenue	109,134,000	4,335,037	(104,798,963)	3,330,766
4	7	3	49908	Budget Surplus	-	195,847	195,847	291,637
Total					2,924,425,000	2,688,245,718	(236,179,282)	3,026,094,034

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	1,325,059,363	70,194,442	-	1,395,253,805	1,424,355,500	(29,101,695)
Services	229,530,032	18,985,516	-	248,515,548	280,435,335	(31,919,787)
Consumables	54,770,115	3,932,365	-	58,702,480	90,446,125	(31,743,645)
Assets	15,288,175	21,449,825	-	36,738,000	37,140,245	(402,245)
Maintenance	37,527,479	(5,054,685)	-	32,472,794	46,255,627	(13,782,833)
Transfers	906,611,285	(153,125,663)	-	753,485,622	677,688,218	75,797,404
Grants & Repayment of Loan Interest	1,535,886,551	21,686,603	-	1,557,573,154	1,580,147,154	(22,574,000)
Total Recurrent Expenditure	4,104,673,000	(21,931,597)	-	4,082,741,403	4,136,468,204	(53,726,801)
Projects	275,000,000	21,931,597	21,000,000	317,931,597	317,931,596	1
Total Expenditure	4,379,673,000	-	21,000,000	4,400,673,000	4,454,399,800	(53,726,800)

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	262,169,000	(48,229,826)	-	213,939,174
Prime Minister's Office	19,736,000	42,020	-	19,778,020
National communication centre	1,345,000	575,177	-	1,920,177
Deputy Prime Minister	649,000	29,562	-	678,562
Ministry of Cabinet Affairs	2,298,000	287,952	-	2,585,952
Ministry of Legal Affairs	262,000	-	-	262,000
Legislation & Legal Opinion Commission	2,422,000	304,547	-	2,726,547
Ministry of Parliamentary Affairs	1,489,000	2,591	-	1,491,591
Shura Council	10,700,000	-	-	10,700,000
Representatives Council	11,974,000	137,600	-	12,111,600
National Audit Court	5,014,000	-	-	5,014,000
Ministry of Finance and National Economy	8,608,000	950,985	-	9,558,985
National Bureau For Revenue	6,629,000	152,979	-	6,781,979
Ministry of Foreign Affairs	42,108,000	2,311,881	-	44,419,881
Contribution to GCC	10,508,000	-	-	10,508,000
Contribution to United Nations	3,360,000	811,199	-	4,171,199
Contributions to Arab & Islamic Organizations	1,701,000	-	-	1,701,000
Civil Service Bureau	5,376,000	811,278	-	6,187,278
Information & Egovernment Authority	12,153,000	2,222,928	-	14,375,928
Survey & Land Registration Bureau	4,008,000	272,299	-	4,280,299
Tender Board	1,650,000	-	-	1,650,000
Ministry of Sustainable Development	479,000	-	-	479,000
National Institution for Human Rights	780,000	-	-	780,000
Bahrain Institute for Public Administration	1,726,000	585,087	-	2,311,087
Bahrain Institute for Political Development	1,029,000	113,482	-	1,142,482
Supreme Council for Islamic Affairs	3,016,000	-	-	3,016,000
Sunni Awqaf	2,127,000	-	-	2,127,000
Ja'afari Awqaf	2,127,000	-	-	2,127,000
Bait Al-Qur'an	75,000	-	-	75,000
Risk Financing	332,000	-	-	332,000
Strategic IT Contracts	9,160,000	2,290,321	-	11,450,321
Government Grants	900,000	-	-	900,000
Miscellaneous Commitments	26,136,000	2,160,286	-	28,296,286
Other Estimations for Line Ministries & Government Agencies	62,292,000	(62,292,000)	-	0
Defence Sector	550,832,000	33,278,964	-	584,110,964
Ministry of Defence (see note no.11)	490,915,000	33,167,000	-	524,082,000
General Commission for the Higher Defence Council	14,251,000	-	-	14,251,000
National Guard	44,974,000	51,954.00	-	45,025,954
Bahrain Space Agency	692,000	60,010.00	-	752,010
Public Order and Safety Sector	464,738,000	28,786,393	-	493,524,393
Ministry of Interior	373,946,000	24,600,697	-	398,546,697
Governorates	4,237,000	-	-	4,237,000
National Security Agency	35,331,000	-	-	35,331,000
Customs Affairs	18,319,000	1,488,430	-	19,807,430
Supreme Judicial Council	15,311,000	1,198,847	-	16,509,847
Ministry of Justice & Islamic Affairs & Awqaf	11,651,000	951,052	-	12,602,052
Administrative Organization for Public Prosecution	3,673,000	547,367	-	4,220,367
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	115,355,000	11,454,755	-	126,809,755
Economic Development Board	5,369,000	2,263,846	-	7,632,846
Ministry of Industry & Commerce	8,541,000	103,611	-	8,644,611
Ministry of Labour	5,131,000	511,635	-	5,642,635
Ministry of Social Development	9,313,000	291,479	-	9,604,479
Ministry of Tourism	230,000	10,266	-	240,266
Labour Market Regulatory Authority	10,024,000	340,498	-	10,364,498
Ministry of Oil and Environment	1,869,000	378,484	-	2,247,484
Ministry of Electricity & Water Affairs	610,000	-	-	610,000
Ministry of Works	43,361,000	2,626,266	-	45,987,266
Ministry of Transportation & Telecommunications	27,045,000	2,695,510	-	29,740,510
Bahrain International Air Show	551,000	-	-	551,000
Bahrain Internet Exchange	1,108,000	174,080	-	1,282,080
Bahrain Centre for Strategic, International and Energy Studies	1,165,000	25,080	-	1,190,080
Future Generation Reserve Council	1,038,000	2,034,000	-	3,072,000
Environmental Protection Sector	6,809,000	696,161	-	7,505,161
Supreme Council for the Environment	6,109,000	1,396,161	-	7,505,161
National Initiative for Agr. Dev.	700,000	(700,000)	-	-
Housing and Community Amenities Sector	12,622,000	2,628,654	-	15,250,654
Ministry of Housing & Urban Planning -Housing Sector	4,024,000	195,616	-	4,219,616
Ministry of Municipalities Affairs & Agriculture	4,172,000	2,291,442	-	6,463,442
Ministry of Housing & Urban Planning -Urban Planning & Development Authority	2,900,000	99,066	-	2,999,066
Real Estate Regulatory Authority	914,000	42,530	-	956,530
Municipality Councils	612,000	-	-	612,000
Health Sector	360,155,000	30,699,111	-	390,854,111
Supreme Council for Health	2,000,000	1,576,845	-	3,576,845
Ministry of Health	26,079,000	7,694,369	-	33,773,369
Governmental Hospitals	147,229,000	13,926,339	-	161,155,339
Primary Health Care - PHC	73,471,000	6,364,628	-	79,835,628
Health Insurance Fund (SHIFA)	1,663,000	949,572	-	2,612,572
National Health Regulatory Authority	3,139,000	187,358	-	3,326,358
King Hamad University Hospital (See Note 11)	44,824,000	-	-	44,824,000
Mohammed bin Khalifa Al Khalifa Cardiac Center (See Note 11)	25,887,000	-	-	25,887,000
Bahrain Oncology Center (See Note 11)	35,663,000	-	-	35,663,000
Account of expenses for treating accidents and emergency cases for citizens abroad	200,000	-	-	200,000
Youth, Culture and Media Sector	54,571,000	33,552,359	-	88,123,359
Ministry of Youth Affairs	2,905,000	44,262	-	2,949,262
General Secretariat for Youth & Sports High Council	6,974,000	2,342,849	-	9,316,849
Rashed Club for Equestrian & Horse Racing	1,587,000	3,813,000	-	5,400,000
General Sports Authority	15,601,000	19,779,644	-	35,380,644
Bahrain Authority for Culture & Antiquities	6,763,000	1,722,829	-	8,485,829
Isa Cultural Centre	1,221,000	259,814	-	1,480,814
King Hamad Global Center for Coexistence and Tolerance	931,000	-	-	931,000
Isa Award for Service to Humanity	830,000	-	-	830,000
Ministry of Information	17,659,000	5,589,961	-	23,248,961
The High Authority of Media & Communication	100,000	-	-	100,000
Education Sector	354,118,000	4,525,205	-	358,643,205
Ministry of Education	293,911,000	4,477,323	-	298,388,323
Education & Training Quality Authority	3,269,000	16,719	-	3,285,719
Higher Education Council	1,110,000	-	-	1,110,000
Abdulla Bin Khalid College For Islamic Studies	243,000	24,886	-	267,886
University of Bahrain	30,000,000	6,050	-	30,006,050
Bahrain Teachers College	4,500,000	227	-	4,500,227
Bahrain Polytechnic	21,085,000	-	-	21,085,000

Government Entity	Initial Budget	Amendment	Carried Forward Budget from Prior Years	Budget After Amendment
Social Protection Sector	772,750,000	-	-	772,750,000
National Social Fund	22,400,000	-	-	22,400,000
Social Security Fund	22,000,000	-	-	22,000,000
Obligations and Subsidies for Retirement Systems	21,000,000	-	-	21,000,000
Improve the Standard of Living for Retirees Allowance	298,000,000	-	-	298,000,000
Citizen Account	312,600,000	-	-	312,600,000
Alimony Fund	250,000	-	-	250,000
Food Subsidies - Flour	16,000,000	-	-	16,000,000
The Government's Share in Unemployment Insurance	22,500,000	-	-	22,500,000
Housing Programme Support (Rent Allowance)	54,000,000	-	-	54,000,000
Housing Programme Support (Housing Loans Reduction)	4,000,000	-	-	4,000,000
Reserve Account(3%)	119,554,000	(119,323,373)	-	230,627.00
Government Debt Interest	1,031,000,000	-	-	1,031,000,000
Total	4,104,673,000	(21,931,597)	-	4,082,741,403

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 2024
Ministry of Tourism	199,189	41,077	-	-	-	-	-	240,266	240,266	283,454
Ministry of Sustainable Development	380,351	87,984	867	-	49.00	-	-	469,251	479,000	497,346
Ministry of Legal Affairs	222,503	11,881	1,253	233	-	-	-	235,870	262,000	261,607
Prime Minister's Office	5,636,179	2,605,093	111,484	68,909	102,388	10,000,000	690,116	19,214,169	19,778,020	18,621,568
Ministry of Defence (See Note 11)	485,967,770	38,365,043	28,260,631	7,206,966	27,924,517	-	2,780,858	590,505,785	524,082,000	516,657,511
Ministry of Interior	343,791,126	30,001,068	6,826,925	23,600,327	4,894,558	-	-	409,114,004	398,546,697	387,514,407
National Intelligence Agency	-	-	-	-	-	35,331,000	-	35,331,000	35,331,000	34,130,480
Legislation & Legal Opinion Commission	2,418,419	278,866	1,829	13,769	13,663	-	-	2,726,546	2,726,547	2,516,928
Ministry of Foreign Affairs	26,604,635	15,421,902	511,135	1,105,673	762,807	-	13,728	44,419,880	44,419,881	45,061,874
Ministry of Justice, Islamic Affairs & Awqaf	9,107,435	3,262,726	34,950	13,259	110,680	7,000	66,000	12,602,050	12,602,052	12,146,019
Ministry of Education	267,015,319	40,466,115	3,519,691	2,414,543	2,574,139	-	-	315,989,807	298,388,323	302,518,036
Ministry of Health	8,037,720	22,066,119	3,345,284	156,028	168,216	-	-	33,773,367	33,773,369	28,500,527
Ministry of Municipalities Affairs & Agriculture	3,504,010	2,760,587	183,608	4,244	10,992	-	-	6,463,441	6,463,442	4,421,604
Ministry of Labour	4,740,134	669,168	4,151	2,421	26,761	-	200,000	5,642,635	5,642,635	5,322,776.00
Ministry of Youth Affairs	1,760,420	949,528	4,456	6,768	69,717	158,324	-	2,949,213	2,949,262	3,250,506
Rashed Club for Equestrian & Horse Racing	-	-	-	-	-	5,400,000	-	5,400,000	5,400,000	4,719,643
Ministry of Social Development	5,708,257	3,601,854	149,929	412	84,026	-	60,000	9,604,478	9,604,479	7,280,887
Ministry of Cabinet Affairs	2,157,733	408,634	15,259	1,176	3,148	-	-	2,585,950	2,585,952	2,379,811
Ministry of Industry & Commerce	6,628,208	1,967,807	13,033	14,543	21,020	-	-	8,644,611	8,644,611	10,231,882
Ministry of Housing & Urban Planning -Housing Sector	3,647,775	501,261	3,590	2,537	64,452	-	-	4,219,615	4,219,616	4,307,432
Deputy Prime Minister	650,608	19,699	4,489	1,920	1,845	-	-	678,561	678,562	660,789
Ministry of Electricity & Water Affairs	347,668	132,729	5,773	123	-	-	-	486,293	610,000	633,448
Supreme Council for Environment	5,766,200	1,377,280	201,029	25,353	135,294	-	-	7,505,156	7,505,161	6,648,067
Mohd Bin Khalifa Al Khalifa Cardiac Center (See Note12)	18,177,834	1,954,319	8,203,881	250,929	620,275	-	189,150	29,396,388	25,887,000	26,915,803
Ministry of Works	17,290,074	28,122,341	415,472	19,058.00	137,870	-	-	45,984,815	45,987,266	45,409,075
Ministry of Transportation & Telecommunications	13,207,968	15,282,846	67,268	20,756	1,161,671	-	-	29,740,509	29,740,510	29,436,800
National Guard	43,499,030	899,841	495,006	59,400.00	57,177	-	15,500	45,025,954	45,025,954	42,973,999
Ministry of Oil and Environment	1,651,280	582,086	9,680	2,150	2,288	-	-	2,247,484	2,247,484	1,908,638
Ministry of Parliamentary Affairs	1,295,296	169,475	4,432	18,013	4,354	-	-	1,491,570	1,491,591	1,543,335
National communication center	1,347,592	371,269	157,846	3,850	9,619	-	30,000	1,920,176	1,920,177	1,447,228
Tender Board	967,303	422,282	2,130	9,151	6,103	-	-	1,406,969	1,650,000	1,719,268
Transfers (See Note 9)	339,116.00	30,131,960	5,235	6,622	519,566	609,424,727	1,553,741,310	2,194,168,536	2,247,118,670	1,974,491,174
Ministry of Information	13,004,374	7,847,652	2,151,388	185	245,361	-	-	23,248,960	23,248,961	20,421,665
Bahrain Authority for Culture & Antiquities	3,477,172	4,580,666	16,641	4,174	228,973	-	178,200	8,485,826	8,485,829	7,060,838

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2024
Supreme Council for Health	814,769	2,750,484	1,203	9,031.00	1,358	-	-	3,576,845	3,576,845	2,340,211
Administrative Organization for Public Prosecution	3,356,261	702,989	67,996	70,681	22,439	-	-	4,220,366	4,220,367	3,894,710
Education & Training Quality Authority	2,642,459	599,464	11,048	19,207	13,541	-	-	3,285,719	3,285,719	3,392,243
Civil Service Bureau	5,558,854	570,300	3,259	25,450	29,414	-	-	6,187,277	6,187,278	5,603,598
Information & Egovernment Authority	8,118,930	4,671,690	947,849	150,477	486,874	-	-	14,375,820	14,375,928	14,091,324
General Secretariat for Youth & Sports High Council	979,647	389,324	6,100	4,070	11,777	7,925,896	-	9,316,814	9,316,849	7,323,524
Supreme Judicial Council	15,652,609	839,300	9,671	5,719.00	2,546	-	-	16,509,845	16,509,847	15,934,683
Survey & Land Registration Bureau	3,852,540	368,621	11,550	1,393.00	46,128	-	-	4,280,232	4,280,299	4,381,210
Bahrain Institute for Political Development	829,233	247,777	1,995	42,831	20,645	-	-	1,142,481	1,142,482	1,067,913
Ministry of Finance and National Economy	8,399,421	928,018	38,811	49,198	143,190	-	-	9,558,638	9,558,985	8,925,682
Customs Affairs	16,509,090	2,485,714	157,345	91,615	563,665	-	-	19,807,429	19,807,430	18,997,718
Bahrain Oncology Center (See Note 11)	17,080,272	1,683,705	19,354,916	342,313	548,292	-	185,995	39,195,493	35,663,000	37,180,574
Ministry of Housing & Urban Planning -Urban Planning &	2,684,981	267,578	4,720	15,781	26,004	-	-	2,999,064	2,999,066	3,005,344
Supreme Council for Islamic Affairs	1,067,047	1,344,903	8,594	7,986	24,039	-	546,600	2,999,169	3,016,000	2,367,634
King Hamad Hospital (See Note 11)	29,588,710	1,745,111	14,831,119	1,220,433	2,846,953	-	620,677	50,853,003	44,824,000	46,540,196
National Health Regulatory Authority	2,698,091	608,022	6,867	2,093	11,283	-	-	3,326,356	3,326,358	3,248,391
National Bureau for Revenue	4,165,592	2,573,324	7,102	27,883	8,009	-	-	6,781,910	6,781,979	6,914,044
Bahrain Space Agency	-	-	-	-	-	752,009.00	-	752,009	752,010	717,562
General Sports Authority	1,808,296	2,297,853	247,635	20,592	1,487,941	8,689,262	20,829,020	35,380,599	35,380,644	23,456,461
Total	1,424,355,500	280,435,335	90,446,125	37,140,245	46,255,627	677,688,218	1,580,147,154	4,136,468,204	4,082,741,403	3,761,277,447

8- Recurrent Expenditures By Chapters, Sections, and Items

Code				Description	2025			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	2024
6	1	1	60011	Basic Salaries (Including Lump Sum)	806,311,262	800,632,093	5,679,169	796,603,168
6	1	1	60021	Overtime	4,022,411	3,641,694	380,717	3,647,925
6	1	1	61011	Social Allowance	47,472,616	47,775,297	(302,681)	45,959,884
6	1	1	61012	Standard of Living Improvement	86,739,725	90,483,580	(3,743,855)	78,949,053
6	1	1	61013	Car Allowance	5,787,146	5,949,363	(162,217)	5,899,708
6	1	1	61014	Ideal Employee Reward	54,000	27,000	27,000	31,000
6	1	1	61015	Judiciary Allowance	3,256,089	3,417,812	(161,723)	3,319,675
6	1	1	61016	Acting Allowance	644,882	505,069	139,813	502,274
6	1	1	61017	Other Allowance	298,092	133,113	164,979	146,526
6	1	1	61019	Suggestion Reward	10,800	3,700	7,100	1,900
6	1	1	61021	Transport Allowance	20,859,666	20,262,920	596,746	19,754,598
6	1	1	61022	Communication Allowances	4,933,544	4,791,593	141,951	4,776,226
6	1	1	61023	Currency Difference Allowance	-	11,979	(11,979)	-
6	1	1	61025	Nature of Work Allowance	3,730,834	3,739,597	(8,763)	3,803,413
6	1	1	61026	Risk Allowance	343,770	215,818	127,952	402,109
6	1	1	61027	Area Allowance	-	15,150	(15,150)	-
6	1	1	61028	Shift Allowance	87,659	825,506	(737,847)	-
6	1	1	61031	Other Personal Allowances	26,852,635	26,573,057	279,578	25,608,974
6	1	1	61032	Career Excellence Reward	253,180	124,880	128,300	95,450
6	1	1	61033	Exceptional Achievements Reward	46,250	46,250	-	187,050
6	1	1	61035	On Call Allowance (Consultant-Doctor)	4,550,000	4,783,959	(233,959)	4,492,491
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doctor)	425,500	370,317	55,183	315,352
6	1	1	61038	Air Navigation Allowance	1,324,000	1,243,660	80,340	1,178,838
6	1	1	61039	Nursing Allowance	2,188,000	1,606,523	581,477	1,441,328
6	1	1	61043	Housing Cost	12,108	8,500	3,608	12,588
6	1	1	61044	Special Allowance	7,643,204	7,427,723	215,481	7,221,198
6	1	1	61045	Air license Allowance	71,400	75,900	(4,500)	71,500
6	1	1	61046	Clothing Compensation for Broadcasters & T.V Presenters	-	-	-	42,285
6	1	1	61047	Diplomatic representation allowance	2,005,878	2,542,386	(536,508)	2,051,282
6	1	1	61048	Marital accompaniment allowance - Diplomatic Sector	-	1,950	(1,950)	354,771
6	1	1	61049	Reduced representation allowance - Diplomatic Sector	-	600	(600)	13,627
6	1	1	61053	Housing Expenses for the Diplomatic personnel appointed abro	1,670,811	1,665,742	5,069	1,648,386
6	1	1	61054	Transfer expenses for the members of missions abroad	292,510	283,746	8,764	480,113
6	1	1	61055	Travel Tickets for employees in the diplomatic sector.	456,350	556,546	(100,196)	710,194
6	1	1	61056	Postgraduate teaching allowance	20,400	20,400	-	20,400
6	1	1	61064	Handicap Rehabilitation Allowance	436,600	491,239	(54,639)	470,674
6	1	1	61066	Specialist Allowance	-	113	(113)	-
6	1	1	61075	On Call Allowance	28,021	32,886	(4,865)	45,746
6	1	1	61076	Standby Overtime for Doctors	13,500	13,115	385	7,252
6	1	1	61077	Mobile Purchase	2,750	7,550	(4,800)	-
6	1	1	61078	Clothing Allowance	12,390	12,268	122	8,283
6	1	1	61079	Driving Allowance	4,416	4,446	(30)	-
6	1	1	61081	Presidency Allowance	3,600	1,192	2,408	-
6	1	1	61991	Other Allowances	2,581,203	2,350,109	231,094	2,369,625
6	1	1	75031	Providing the required uniform	-	-	-	3,226
6	1	2	60011	Basic Salaries (Including Lump Sum)	106,007,813	104,864,118	1,143,695	105,095,412
6	1	2	60021	Overtime	223,516	647,615	(424,099)	602,744
6	1	2	61011	Social Allowance	5,411,238	5,236,723	174,515	5,371,211
6	1	2	61012	Standard of Living Improvement	171,185	175,303	(4,118)	185,807
6	1	2	61013	Car Allowance	200,713	239,671	(38,958)	244,445

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	2	61015	Judiciary Allowance	394,880	407,076	(12,196)	412,032
6	1	2	61016	Acting Allowance	38,778	36,526	2,252	34,405
6	1	2	61017	Other Allowance	67,600	62,825	4,775	314,950
6	1	2	61019	Suggestion Reward	2,000	2,000	-	-
6	1	2	61021	Transport Allowance	2,793,530	2,723,881	69,649	2,750,941
6	1	2	61022	Communication Allowances	182,804	198,476	(15,672)	193,635
6	1	2	61025	Nature of Work Allowance	1,561,823	1,563,873	(2,050)	1,568,119
6	1	2	61026	Risk Allowance	167,699	167,700	(1)	169,460
6	1	2	61028	Shift Allowance	4,518	9,884	(5,366)	-
6	1	2	61031	Other Personal Allowances	10,599,984	10,845,127	(245,143)	10,006,071
6	1	2	61041	Expatriate Inducements	-	2,584	(2,584)	22,215
6	1	2	61042	Recruitment, Termination and Leave Cost	8,050,799	7,335,894	714,905	7,987,490
6	1	2	61043	Housing Cost	14,426,741	15,061,915	(635,174)	14,419,429
6	1	2	61064	Handicap Rehabilitation Allowance	19,570	42,789	(23,219)	45,827
6	1	2	61067	School Fees Allowance	4,606	1,337	3,269	11,714
6	1	2	61068	Gratuity Payment Allowance	1,455,091	1,365,260	89,831	1,480,075
6	1	2	61991	Other Allowances	2,288,851	2,269,920	18,931	2,139,558
6	1	2	64021	Travel Costs	276,223	253,746	22,477	299,393
6	1	2	68033	LMRA Fees.	1,271,923	1,002,963	268,960	1,068,586
6	1	3	60011	Basic Salaries (Including Lump Sum)	4,638,784	4,622,396	16,388	4,272,753
6	1	3	60021	Overtime	-	-	-	186
6	1	3	61011	Social Allowance	5,826	7,758	(1,932)	5,172
6	1	3	61012	Standard of Living Improvement	16,929	20,667	(3,738)	7,469
6	1	3	61021	Transport Allowance	3,420	4,463	(1,043)	2,327
6	1	3	61022	Communication Allowances	210	510	(300)	300
6	1	3	61025	Nature of Work Allowance	-	-	-	2,240
6	1	3	61031	Other Personal Allowances	-	-	-	22
6	1	3	61077	Mobile Purchase	50	50	-	-
6	1	3	61078	Clothing Allowance	-	-	-	144
6	1	3	61991	Other Allowances	-	1,200	(1,200)	1,200
6	1	3	75031	Providing the required uniform	-	-	-	92
6	1	4	60011	Basic Salaries (Including Lump Sum)	-	72,342	(72,342)	71,532
6	1	5	62015	Costs of Attending Administrative Training Programs, Conferen	1,920,282	1,590,756	329,526	461,883
6	1	5	62016	Costs of Attending Academic Training Programs, Conferences	2,905,639	4,003,611	(1,097,972)	2,939,725
6	1	5	62017	Costs of Attending Professional Training Programs, Conference	434,075	213,292	220,783	104,023
6	1	5	62018	Costs of Attending IT Training Programs, Conferences and Sen	34,949	19,073	15,876	13,613
6	1	5	62024	Academic Entitlements	-	-	-	25,875
6	1	6	62015	Costs of Attending Administrative Training Programs, Conferen	2,536,459	5,011,032	(2,474,573)	2,761,447
6	1	6	62016	Costs of Attending Academic Training Programs, Conferences	8,996,395	20,013,078	(11,016,683)	19,114,012
6	1	6	62017	Costs of Attending Professional Training Programs, Conference	558,776	1,107,886	(549,110)	514,935
6	1	6	62018	Costs of Attending IT Training Programs, Conferences and Sen	1,000	-	1,000	-
6	1	6	62024	Academic Entitlements	-	-	-	203,181
6	1	6	62035	Expenses and allowances related to travel in administrative trair	162,726	358,344	(195,618)	242,699
6	1	6	62036	Expenses and allowances related to travel in academic training	4,777,760	5,766,368	(988,608)	3,477,963
6	1	6	62037	Expenses and allowances related to travel in professional trainir	377,460	388,030	(10,570)	359,006
6	1	6	62038	Expenses and allowances related to travel in IT training	1,180	450	730	-
6	1	7	61018	End of Government Service Reward	343,317	284,472	58,845	214,289
6	1	7	63011	Government Share in Pension Scheme - Civil Persons	75,784,395	83,277,555	(7,493,160)	79,115,018
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	74,302,214	78,190,807	(3,888,593)	66,037,625
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	6,935,928	7,547,886	(611,958)	7,509,063
6	1	7	63014	Govt Unemployment Insurance Share	6,228,288	6,576,988	(348,700)	6,343,394
6	1	7	63015	Purchasing Virtual Years Of Service	1,039,513	1,297,131	(257,618)	1,092,786
6	1	7	63016	Subscription to Occupational Injuries for Non-Bahraini	235,290	5,955	229,335	5,865

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	7	63017	Compensation For Added Service Period	1,039,383	1,540,882	(501,499)	1,231,423
6	1	7	63019	Preparation Expenses related to Diplomatic members appointed	80,000	79,735	265	122,000
6	1	7	75031	Providing the required uniform	1,933,058	2,938,356	(1,005,298)	4,170,676
6	1	7	75033	Food for Employees	6,547,899	10,027,308	(3,479,409)	8,459,651
6	1	8	65041	Supply of Contract Labor	-	506	(506)	65,961
6	1	8	65042	Part-Time Labour	2,343,513	2,193,066	150,447	1,911,500
6	2	1	62021	Internal Conferences	1,848,329	1,789,184	59,145	1,005,993
6	2	1	62022	Overseas Official Missions	6,375,130	10,519,238	(4,144,108)	10,529,279
6	2	1	62031	Internal Exhibition Costs	1,736,585	1,654,583	82,002	84,508
6	2	1	62032	Participation Expenses In External Exhibition	256,419	357,467	(101,048)	115,679
6	2	1	62033	Internal Events and Celebrations Costs	2,439,634	2,412,340	27,294	867,356
6	2	1	62034	External Events and Celebrations Costs	47,574	73,419	(25,845)	52,423
6	2	1	62041	Internal Sports Tournament	1,637,300	1,628,928	8,372	273,004
6	2	1	62042	External Sports Tournament	337,430	1,042,706	(705,276)	1,000,636
6	2	1	62043	Training Programs and Workshops	78,049	65,718	12,331	86,894
6	2	1	62044	National Exam Costs	114,662	114,662	-	112,257
6	2	1	62046	Travel, accommodation, transportation and shipping costs to pa	19,375	19,300	75	-
6	2	1	62047	Contractual Training Programs	32,353	30,989	1,364	7,248
6	2	1	68021	Cost of Guest Entertainment	2,748,690	4,607,287	(1,858,597)	3,155,842
6	2	1	68022	Cost of Hajj Mission	417,409	417,131	278	308,425
6	2	1	68023	Cost of Diplomatic and Protocol Services	2,879,585	2,879,585	-	3,366,283
6	2	1	68024	National events and celebrations	639,510	616,980	22,530	744,289
6	2	1	68025	Cost related to organizing and conducting of awareness campai	10,710	4,802	5,908	140,079
6	2	1	68026	Internal Youth Events and Celebrations Costs	412,915	412,914	1	480,028
6	2	1	68027	Supply of Contract Labor - Training Programs and Workshops :	2,000	2,000	-	-
6	2	2	66011	Telephone Installation and Usage Charges	3,112,224	3,018,100	94,124	2,330,947
6	2	2	66021	Intercom Equipments Installation & Usage Charges	2,300	2,296	4	66
6	2	2	66032	Wireless Instruments	15,921	16,119	(198)	18,661
6	2	2	66034	Internet Installation & Usage Charges	1,713,239	1,636,125	77,114	1,073,931
6	2	2	66035	Radio Frequency Service Licensing	754,521	754,255	266	754,470
6	2	2	66036	MPLS Installation & Usage Charges	2,934,578	2,676,123	258,455	2,874,877
6	2	2	66037	Cloud Computing Services	9,247,247	9,751,806	(504,559)	8,887,254
6	2	2	66038	Cloud Computing Professional Services	880	880	-	9,350
6	2	2	66041	IT -Licenses Support -Operating Systems	10,806	10,805	1	20,983
6	2	2	66042	IT -Licenses Support -Business Software	667,942	667,574	368	1,257,739
6	2	2	66043	IT -Licenses Support -Productivity Software	1,012,583	995,299	17,284	703,220
6	2	2	66044	IT -Licenses Support -Application Infrastructure Software	76,341	76,505	(164)	598,261
6	2	2	66045	IT - Licenses Support - Database Software	35,528	92,372	(56,844)	249,667
6	2	2	66046	IT - Licenses Support - Security Software	1,711,069	1,891,440	(180,371)	2,507,393
6	2	2	66047	IT - Licenses Support - IT Management Software	7,735	15,215	(7,480)	21,886
6	2	2	66048	Supply of Contract Labor - IT - Contractual Services	7,280,153	7,689,202	(409,049)	7,214,520
6	2	2	66051	IT - Licenses of central HR systems software	200	158,092	(157,892)	170,271
6	2	2	66052	IT - Licenses of Central Hr (Adaa) - Systems Software	-	184,625	(184,625)	92,130
6	2	2	66053	IT - Licenses Support - Backup Software	2,139	2,136	3	6,393
6	2	2	66054	IT- Subscriptions - Operating Systems	1,078	9,578	(8,500)	715
6	2	2	66055	IT- Subscriptions - Business Software	2,000,371	2,067,526	(67,155)	1,008,603
6	2	2	66056	IT- Subscriptions - Productivity Software	3,410,984	2,444,313	966,671	1,755,784
6	2	2	66057	IT- Subscriptions - Application Infrastructure Software	704,126	703,977	149	46,084
6	2	2	66058	IT- Subscriptions - Database Software	111,859	111,358	501	-
6	2	2	66059	IT- Subscriptions - Security Software	165,510	265,271	(99,761)	125,475
6	2	2	66061	IT- Subscriptions - IT Management Software	132,789	131,303	1,486	113,210
6	2	2	66062	IT- Subscriptions - Backup Software	8,145	8,133	12	2,118
6	2	2	66063	IT - Licenses Support - CPBS	-	169,410	(169,410)	159,033

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	2	67011	Postage Charges - Domestic	25,939	14,752	11,187	122,374
6	2	2	67013	Postage Charges - Foreign	114,804	98,164	16,640	78,515
6	2	2	67033	Safety, relief, search and rescue systems contracts	166,412	166,412	-	166,412
6	2	2	67041	Commercial registry systems costs	706,424	706,424	-	706,424
6	2	2	67042	Contracting costs for customer service centers	1,103,858	1,098,644	5,214	1,106,957
6	2	3	69011	Water Supply & Usage Costs	2,337,563	5,405,933	(3,068,370)	1,939,491
6	2	3	69021	Electricity Supply and Usage Costs - Direct Deduction	19,980,624	32,530,007	(12,549,383)	33,959,411
6	2	3	69026	Arrears of electricity & water consumption	1,623	-	1,623	852
6	2	3	69027	Electricity Supply and Usage Costs - Indirect Deduction	507,485	459,649	47,836	578,876
6	2	3	69028	Electricity and water costs for members of Missions abroad	141,857	182,090	(40,233)	150,303
6	2	3	69031	Contractual Maintenance - Muharraq Sewage Treatment Plant	17,246,515	17,246,515	-	17,214,011
6	2	3	69032	Contractual Maintenance - Almadina Alshamaliya Sewage Trea	725,537	725,536	1	772,828
6	2	3	69033	Operation and maintenace of the sanitary network Pumping stat	2,303,391	2,303,391	-	1,802,630
6	2	3	69034	Operation and maintenance of treated sanitary effluent network	740,649	740,649	-	749,800
6	2	3	69035	Contractual Maintenance - Sewage Treatment Plants	748,176	748,174	2	258,470
6	2	3	69038	Electricity & Water Expenditure of Shared Public Utilities in H	-	301,492	(301,492)	146,899
6	2	3	69039	Municipality Fees-Various	119,841	98,862	20,979	134,019
6	2	4	70011	Land Rental	122,805	130,228	(7,423)	119,478
6	2	4	70012	Buildings Rental - Operational	9,636,964	9,904,208	(267,244)	9,606,937
6	2	4	70014	Buildings Rental - Financing Lease	1,753,663	1,669,934	83,729	1,592,858
6	2	4	70015	Buildings Rental - Cultural Attache staff out of Bahrain	219,925	216,603	3,322	234,784
6	2	4	70023	Systems & Application Software Rental	-	13,057	(13,057)	11,031
6	2	4	70025	IT- Operational Services - Rent/Lease Agreements	135,351	94,571	40,780	451,234
6	2	4	70026	Rent of communication, flight information and air traffic contro	54,916	38,079	16,837	85,396
6	2	4	70031	Vehicles Including Trucks Rental	4,770,113	4,849,141	(79,028)	4,792,790
6	2	4	70032	Tools and Heavy Machinery Rental	253,540	205,843	47,697	179,202
6	2	4	70033	Students Transport Vehicles Rental	8,613,189	8,390,437	222,752	7,847,151
6	2	4	70035	Renting Satellite Space Capacity	1,279,001	1,279,000	1	1,292,498
6	2	4	70038	Car Parks Rental	966,594	874,466	92,128	888,409
6	2	4	70039	Instruments and Equipment Rental	1,386,713	1,378,398	8,315	1,369,765
6	2	5	65011	Supply of Contract Labor - Cleaning of Buildings	8,961,895	10,525,160	(1,563,265)	8,239,173
6	2	5	65012	Supply of Contract Labor - Cleaning Roads & Bins	5,462	4,996	466	7,200
6	2	5	65013	Supply of Contract Labor - Cleaning of Public Facilities	68,904	68,904	-	68,904
6	2	5	67029	Transportation and Freight - Various	836,079	633,067	203,012	793,478
6	2	5	67031	Managing & Operating Public Transportation - Contractual	5,603,660	6,068,198	(464,538)	7,274,355
6	2	5	67032	Air Navigation Operating Expenses - Contractual	5,747,500	5,137,440	610,060	5,166,012
6	2	5	71012	Insurance on Vehicles	242,202	350,135	(107,933)	291,986
6	2	5	71021	Insurance on Building & Office Assets	218,307	183,913	34,394	129,276
6	2	5	71031	Insurance on Machinery and Equipment	336,775	358,006	(21,231)	329,750
6	2	5	71032	Insurance on Ships and Planes	1,060,000	1,620,102	(560,102)	742,579
6	2	5	71033	Cleaning of Sewerage & Storm Water System	1,267,079	1,262,842	4,237	1,273,766
6	2	5	71034	Cleaning and Maintenance - Traffic Signals	328,138	328,137	1	232,698
6	2	5	71051	Medical Insurance for staff and Employees In public sector	2,117,955	2,017,611	100,344	2,023,021
6	2	6	72017	Tender Advertising Fees	30,735	24,310	6,425	33,839
6	2	6	72018	Promotional Material	2,692	2,692	-	3,915
6	2	6	72019	Advertising	64,481	52,324	12,157	114,631
6	2	6	72021	Subscriptions to Papers and Magazines	165,373	159,524	5,849	107,922
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	40,266	40,252	14	28,098
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	322,284	323,349	(1,065)	171,307
6	2	6	72024	Subscriptions to Various Organizations	19,423,476	20,239,073	(815,597)	17,467,859
6	2	6	72025	Other Subscriptions	1,348,064	1,511,190	(163,126)	1,664,465
6	2	6	72026	The costs of obtaining accreditation, participation with local anc	11,000	9,980	1,020	-

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	6	72027	Contracting with local newspapers	200,000	199,275	725	148,250
6	2	6	72031	Printing	1,014,703	1,075,678	(60,975)	525,571
6	2	6	72033	Printing Deed Plans	8,096	8,096	-	25,699
6	2	7	65031	Supply of Contract Labor - Guards & Security from Companies	4,575,325	4,661,200	(85,875)	4,687,268
6	2	7	65032	Supply of Contract Labor - Guards & Security from the Ministr	856,885	852,066	4,819	850,329
6	2	7	65034	Supply of Contract Labor - Care of Animals & Wildlife	80,720	80,320	400	82,858
6	2	7	65036	Fire Compensation	-	-	-	380
6	2	7	65037	Outsourcing Cost of Operation & Management of Government	-	-	-	345,627
6	2	7	65039	Supply of Contract Labor - Drivers for Administrative Affairs	165,555	163,358	2,197	143,667
6	2	7	65043	Supply of Contract Labor -Administrative Support Services	1,937,535	1,942,688	(5,153)	1,798,009
6	2	7	65044	Supply of Contract Labor-Accounting and Auditing Consultanc	96,316	96,285	31	64,003
6	2	7	65045	Supply of Contract Labor- Advisory and Legal Services	155,948	142,088	13,860	867,645
6	2	7	65046	Supply of Contract Labor- Agricultural Work	140,559	140,373	186	133,160
6	2	7	65047	Supply of Contract Labor- Advisory and Medical Services	693,002	704,551	(11,549)	852,765
6	2	7	65048	Supply of Contract Labor- maintenance of archaeological sites	81,480	81,480	-	81,480
6	2	7	65049	Excavation, surveying and monitoring of archaeological sites	66,440	66,440	-	66,440
6	2	7	67043	Rewards for customer service centers	234,265	233,715	550	84,740
6	2	7	67045	Sampling and Measurement Works at Sanitary Facilities	55,271	55,270	1	41,880
6	2	7	67046	Providing Satellite Broadcasting Services - Satellite News Gath	7,836	7,836	-	19,030
6	2	7	68011	Incentives for Non-Employees	700,911	703,682	(2,771)	666,794
6	2	7	68012	Presents for Non- Employees	17,110	17,096	14	49,381
6	2	7	68013	Board of Directors, Committees & Sub committees Remunerati	699,688	779,114	(79,426)	892,608
6	2	7	68014	Student Tours Activities	26,821	25,197	1,624	20,134
6	2	7	68015	Trainer's Fees	91,606	58,902	32,704	44,778
6	2	7	68016	Pesticide Spraying Services	509,827	498,214	11,613	406,409
6	2	7	68017	Incentives for non-employees working in radio and television pr	369,000	368,999	1	362,220
6	2	7	68018	Incentives for students of religious institutes	867,000	767,788	99,212	797,050
6	2	7	68019	Rewards for Quran Centers and Seminars	1,417,122	1,417,122	-	1,415,047
6	2	7	68031	Fees and Commissions	2,801,098	4,455,593	(1,654,495)	3,587,039
6	2	7	68032	Audit & Legal Fees	412,318	376,253	36,065	307,351
6	2	7	68034	Professional Licensing Fees	20,540	9,920	10,620	9,138
6	2	7	68035	Fees for collecting air passage bills	200,000	219,257	(19,257)	165,477
6	2	7	68036	Meteorological systems and licenses	90,239	81,544	8,695	90,950
6	2	7	68037	The cost of Shelter management and operations	658,354	650,846	7,508	-
6	2	7	68038	Cost of Deporting expats	20,000	20,000	-	140
6	2	7	68039	Cost of Holding inspection campaigns	182	181	1	-
6	2	7	72034	Environmental Fees	350	350	-	750
6	2	7	73012	Consultation and design costs related to buildings, land, and gov	77,417	76,479	938	4,382
6	2	7	73051	Expenses of marine supervision & control	4,696	4,696	-	800
6	2	7	73059	Consultation and Research Costs	964,921	906,780	58,141	964,821
6	2	7	73061	Arbitrators Fees for Postgraduate Studies	2,000	2,000	-	-
6	2	7	73062	Operating Expenses Related to Services and Laboratory Tests S	83	83	-	-
6	2	7	73064	Costs of Specialist Doctors from abroad hosting	522,000	523,123	(1,123)	753,925
6	2	7	81981	Tuition fees for Scholarship Students and children of personnel	8,102,587	7,997,694	104,893	6,895,528
6	2	7	81982	Tickets Costs For Scholarship Students	58,399	27,228	31,171	17,579
6	2	7	81983	Cash Compensation for Judicial Judgments	42,908	63,305	(20,397)	386,660
6	2	7	81984	Expenses related to analysis and examination of genome sample	-	-	-	20
6	2	7	81985	Doctors Residency program Expenditures	-	95	(95)	39
6	2	7	81987	Costs of treatment, medicines and veterinary supplies for anima	90,643	73,621	17,022	76,989
6	2	7	81991	Scholarships for Non-Employees	228,340	228,340	-	132,862
6	2	7	81992	Overseas Treatment	19,345,149	22,254,387	(2,909,238)	16,830,511
6	2	7	81995	Outsourcing Cost of Operation and MGT.of Hostpitals	-	-	-	14,365

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	7	81996	Financial Provisions and Grants for Scholarship Students	9,631,949	9,727,389	(95,440)	7,871,393
6	2	7	81997	Other Miscellaneous Services	1,005,883	1,117,496	(111,613)	1,526,417
6	2	7	81998	Treatment in Local Hospitals	3,231,011	3,501,927	(270,916)	3,244,320
6	2	7	99991	Petty Cash	88	-	88	-
6	2	7	99993	Military Services	4,415,646	5,978,980	(1,563,334)	2,967,686
6	3	1	75011	Gas for Laboratories and Office Use	363,652	320,197	43,455	88,661
6	3	1	75014	Gas supply for sewage Plants	185,778	185,778	-	217,356
6	3	1	75019	Gas for Other Purposes	204,461	230,159	(25,698)	144,598
6	3	2	75021	Fuel & Oil for Generators	421,820	202,988	218,832	165,054
6	3	2	75022	Fuel & Oil for Heavy Vehicles & Machinery	2,895,110	3,806,047	(910,937)	2,923,642
6	3	2	75023	Oil & Lubricants	40,605	4,243	36,362	25,653
6	3	2	75024	Fuel & Oil for Aircrafts	2,650,000	5,343,862	(2,693,862)	3,270,609
6	3	2	75025	Fuel & Oil for Ships	479,850	1,020,156	(540,306)	207,896
6	3	3	75032	Garments and Food for Non-Employees	1,824,433	2,672,206	(847,773)	1,679,325
6	3	3	75035	Food for Non-Employees (non-stock)	380,000	364,565	15,435	513,427
6	3	3	75036	Supplying food for patients in Public Hospitals and Primary He	56,950	56,950	-	-
6	3	3	75041	Chemical, Insecticides and Detergents	975,051	514,764	460,287	368,325
6	3	3	75042	Chemicals,Insecticides and Detergents (non-stock)	2,745	-	2,745	550
6	3	3	75043	Supply of Chemicals and Reagents	98,703	98,702	1	92,669
6	3	3	75051	Utensils and Miscellaneous Light Equipment	1,197,712	1,320,508	(122,796)	1,159,604
6	3	3	75081	Catering and Related Expenses	29,349	35,211	(5,862)	37,610
6	3	3	75999	Miscellaneous Consumables	574,793	611,863	(37,070)	482,558
6	3	3	99012	Rate Variance Gain/Loss	5,139	129,760	(124,621)	66,230
6	3	3	99013	Invoice Price Variance	-	-	-	369
6	3	3	99017	Cost of Supplying Mineral Water	488,670	497,274	(8,604)	237,472
6	3	3	99018	Cost of Supplying Sweet Water for Irrigation	237,330	237,377	(47)	184,915
6	3	3	99019	Cost of Purchasing Animals Feed & Supplies	503,712	617,599	(113,887)	563,862
6	3	3	99020	Gifts for missions, delegations and official conferences inside a	10,884	-	10,884	88
6	3	3	99042	Inventory Write On/off	-	46,040	(46,040)	100,212
6	3	3	99043	Stock Adjustment	-	8,347	(8,347)	132,544
6	3	3	99993	Military Services	7,920,070	5,656,354	2,263,716	1,921,551
6	3	3	99995	Average Cost Adjustment	205	26,691	(26,486)	10,948
6	3	4	74012	Stationery	1,371,702	1,401,402	(29,700)	1,124,608
6	3	4	74013	Printing and Photocopying Items	270,876	254,588	16,288	555,883
6	3	4	74014	Identity Card Issuing Expenses	909,772	909,499	273	2,545,491
6	3	4	74023	Purchase of Books	1,762,572	1,724,591	37,981	1,856,229
6	3	4	74991	Maps and Posters	22,405	26,832	(4,427)	91,991
6	3	5	75015	Gas for medical Purposes	2,200	1,980	220	-
6	3	5	75061	Drugs and Medicines	10,741,242	30,384,415	(19,643,173)	20,535,593
6	3	5	75062	Surgical & Medical Materials	6,730,822	12,958,771	(6,227,949)	4,939,253
6	3	5	75063	X-Ray Materials	2,401,000	304,259	2,096,741	131,662
6	3	5	75064	Laboratory Materials	5,778,544	11,170,057	(5,391,513)	4,121,394
6	3	5	75065	Drugs and Medicines (non-stock)	971,095	950,688	20,407	14,715
6	3	5	75066	Surgical & Medical Materials (Non-Stock)	3,115	2,434	681	41,041
6	3	5	75067	X-ray Materials (non-stock)	-	-	-	300
6	3	5	75068	Laboratory Materials (non-stock)	2,034,418	1,601,456	432,962	730,601
6	3	5	75069	Medical waste Removal and Disposal Expense	18,060	9,802	8,258	15,923
6	3	6	75071	Advertising and Informative Programs	13,615	13,615	-	25,365
6	3	6	75072	Educational Programs	11,600	11,240	360	11,950
6	3	6	75073	Television Programmes	1,082,799	1,078,208	4,591	1,127,420
6	3	6	75074	Ramadhan Television Programs	300,000	299,997	3	299,448
6	3	6	75075	Investment Portfolio For Programs	925,123	925,122	1	100,000
6	3	7	75041	Chemical, Insecticides and Detergents	55	55	-	-

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	3	7	75061	Drugs and Medicines	-	-	-	80,378
6	3	9	99991	Petty Cash	1,210,027	1,382,067	(172,040)	1,144,138
6	3	9	99994	Aircraft Imprest	310,000	733,541	(423,541)	732,562
6	3	9	99998	IT - Expense Consumables	284,416	293,865	(9,449)	319,709
6	4	1	19022	Passenger Vehicles	1,411,563	1,188,231	223,332	555,921
6	4	1	19023	Trucks & Transport Vehicles	6,273	-	6,273	-
6	4	1	19024	Special Purpose Vehicles	3,929,107	3,762,572	166,535	424,451
6	4	1	19025	Ships & Marine Equipments	405,697	405,022	675	1,828
6	4	1	19026	Motorcycles & Bicycles	500	-	500	-
6	4	1	19027	Equipments Related to Prepration of AirCraft	11,391,184	11,904,398	(513,214)	124,931
6	4	1	19111	Machines & Equipment-Clearing-In	69,423	98,390	(28,967)	177,441
6	4	1	98011	Asset Expense	3,370	2,506	864	64
6	4	3	19201	IT- Hardware Acquisition- Communication	2,185,428	2,208,906	(23,478)	332,484
6	4	3	19202	IT- Hardware Acquisition - Server	23,441	23,967	(526)	65,118
6	4	3	19203	IT- Hardware Acquisition - Storage	8,508	7,898	610	4,313
6	4	3	19204	IT- Hardware Acquisition - Security	2,245,793	2,094,652	151,141	503,456
6	4	3	19205	IT- Hardware Acquisition - Productivity	1,533,892	1,119,642	414,250	741,823
6	4	3	19206	IT - Hardware Acquisition - Supporting Infrastructure	35,584	35,503	81	31,781
6	4	3	19207	IT- License Acquisition - Business Software	1,465,147	795,000	670,147	829,561
6	4	3	19208	IT - License Acquisition- Productivity Software	123,369	128,593	(5,224)	22,118
6	4	3	19209	IT -- License Acquisition - Application Infra Software	-	-	-	1,039
6	4	3	19211	IT - License Acquisition - Database Software	43,820	44,224	(404)	-
6	4	3	19212	IT- License Acquisition - Security Software	116,669	106,156	10,513	255,610
6	4	3	19213	IT - License Acquisition - IT Management Software	33,271	35,804	(2,533)	24,546
6	4	3	19214	IT - License Acquisition - Operating Systems	36,800	26,771	10,029	18,062
6	4	3	19215	IT - Licenses Acquisition - Backup Software	609	-	609	-
6	4	3	98012	Asset Expense Consumble - IT	22,373	19,294	3,079	28,965
6	4	5	19049	Purchase of Laboratory Equipment	177,050	107,205	69,845	16,671
6	4	5	19051	Television & Broadcasting Equipments	62,439	65,754	(3,315)	59,984
6	4	5	19052	Office's Equipments	120,028	22,118	97,910	48,949
6	4	5	19053	Agriculture Equipments	154	154	-	-
6	4	5	19054	Fire Extinguishing Equipments - Clearing-In	273,349	264,399	8,950	680,166
6	4	5	19055	Air Conditioning & Heating Equipments Clearing-In	1,814,736	1,806,038	8,698	1,400,455
6	4	5	19056	Medical Equipments Clearing-In	4,662,924	2,502,918	2,160,006	1,868,527
6	4	5	19057	Furniture Clearing-In	660,442	797,017	(136,575)	978,893
6	4	5	19058	Wireless Equipment Clearing-In	1,237,169	1,332,362	(95,193)	740,310
6	4	5	19061	Catering Equipment	9,854	8,102	1,752	416
6	4	5	19063	Electrical Equipment	69,173	42,475	26,698	10,912
6	4	5	19064	Machinery Equipment	827,899	692,055	135,844	165,191
6	4	5	19065	Sports Equipment	25,024	24,971	53	26,320
6	4	5	19066	Other Equipment	29,813	33,345	(3,532)	17,531
6	4	5	19067	Screening Devices for Precious Stones and Metals	-	-	-	9
6	4	5	19081	Buildings and Construction	1,055,000	4,820,273	(3,765,273)	2,526,918
6	4	5	19082	Purchase of Administrative Buildings abroad	99,000	127,894	(28,894)	107,380
6	4	5	19083	Purchase of Residential Buildings abroad	113,000	72,003	40,997	-
6	4	5	98011	Asset Expense	387,015	391,523	(4,508)	538,031
6	4	7	19072	Purchase of Dogs for Security Purposes	22,110	22,110	-	-
6	5	1	78013	Office Buildings Maintenance	1	6	(5)	10,023
6	5	1	78311	Contractual Building Maint - Office & Residential - Civil Work	2,237,971	5,177,007	(2,939,036)	2,118,101
6	5	1	78312	Contractual Building Maint - Office & Residential - Electrical V	270,892	266,873	4,019	236,287
6	5	1	78313	Contractual Building Maint - Office & Residential - Mechanica	3,085	3,166	(81)	7,344
6	5	1	78314	Contractual Building Maint - Office & Residential - Landscapin	100,236	71,859	28,377	114,692
6	5	1	78315	Contractual Building Maint - Office & Residential - Other Mair	637,947	560,359	77,588	729,592

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	1	78318	Contractual Building Maint - Other Building Maint - Mechanic	1,326	959	367	3,323
6	5	1	78319	Contractual Building Maint - Other Building Maint - Landscapi	53,262	53,262	-	67,823
6	5	1	78320	Contractual Building Maint - Other Building Maint - Other Mai	220,000	219,990	10	170,576
6	5	1	78321	Contractual Building Maint - Building Maint - Supply of Labou	339,456	332,411	7,045	426,376
6	5	1	78322	Non-Contractual Building Maint - Office & Residential - Civil '	901,083	934,581	(33,498)	807,540
6	5	1	78323	Non-Contractual Building Maint - Office & Residential - Electr	150,901	106,003	44,898	139,868
6	5	1	78324	Non-Contractual Building Maint - Office & Residential - Mech	46,779	47,956	(1,177)	79,648
6	5	1	78325	Non-Contractual Building Maint - Office & Residential - Lands	207,989	267,739	(59,750)	123,951
6	5	1	78326	Non-Contractual Building Maint - Office & Residential - Other	345,561	492,080	(146,519)	332,224
6	5	1	78327	Non-Contractual Building Maint - Other Building Maint - Civil	6,145	6,072	73	4,249
6	5	1	78328	Non-Contractual Building Maint - Other Building Maint - Elect	-	-	-	1,650
6	5	1	78329	Non-Contractual Building Maint - Other Building Maint - Mecl	-	-	-	163
6	5	1	78330	Non-Contractual Building Maint - Other Building Maint - Land	534	215	319	-
6	5	1	78331	Non-Contractual Building Maint - Other Building Maint - Othe	-	-	-	1,815
6	5	1	78332	Non-Contractual Building Maint - Office & Residential - Plant	-	-	-	119
6	5	1	78334	Contractual Building Maint - Office & Residential - Plant Main	4,979	4,978	1	3,866
6	5	1	78335	Contractual Building Maint - Other Building Maint - Plant Main	1,320	1,320	-	1,320
6	5	1	78336	Contractual Building Maint - Office & Residential - Civil Work	479,412	496,655	(17,243)	124,814
6	5	2	78311	Contractual Building Maint - Office & Residential - Civil Work	6,561	6,513	48	4,199
6	5	2	78312	Contractual Building Maint - Office & Residential - Electrical V	1,942	1,940	2	1,975
6	5	2	78314	Contractual Building Maint - Office & Residential - Landscapin	6,000	-	6,000	-
6	5	2	78315	Contractual Building Maint - Office & Residential - Other Mair	5,378	5,378	-	8,489
6	5	2	78317	Contractual Building Maint - Other Building Maint - Electrical	-	-	-	7,590
6	5	2	78320	Contractual Building Maint - Other Building Maint - Other Mai	1,258	1,257	1	193
6	5	2	78321	Contractual Building Maint - Building Maint - Supply of Labou	3,960	3,960	-	3,960
6	5	2	78322	Non-Contractual Building Maint - Office & Residential - Civil '	6,894	7,964	(1,070)	38,246
6	5	2	78323	Non-Contractual Building Maint - Office & Residential - Electr	3,945	679	3,266	7,508
6	5	2	78325	Non-Contractual Building Maint - Office & Residential - Lands	121	121	-	-
6	5	2	78326	Non-Contractual Building Maint - Office & Residential - Other	480	480	-	1,589
6	5	2	78329	Non-Contractual Building Maint - Other Building Maint - Mecl	2,619	2,618	1	3,872
6	5	2	78334	Contractual Building Maint - Office & Residential - Plant Main	2,045	1,926	119	2,046
6	5	3	78021	Passenger Vehicle Maintenance	1,815,216	2,112,799	(297,583)	1,706,519
6	5	3	78022	Trucks & Transport Vehicle Maintenance	21,981	18,239	3,742	1,080
6	5	3	78023	Special Purpose Vehicles Maintenance	1,093,945	1,005,506	88,439	1,026,217
6	5	3	78024	Motorcycles and Bicycles Maintenance	61,325	61,085	240	50,578
6	5	3	78031	Ships and Marine Equipment Maintenance	2,390,543	1,895,925	494,618	1,491,275
6	5	3	78034	Aircraft and Related Equipment Maintenance	7,128,276	15,180,226	(8,051,950)	15,027,482
6	5	3	78039	Ambient Air Quality Monitoring Stations Maintenance	64,340	64,339	1	57,580
6	5	3	78042	Heavy Machinery & Tools Maintenance	2,044,894	1,726,630	318,264	2,619,279
6	5	3	78043	Machines and Instruments Maintenance	286,320	300,617	(14,297)	159,537
6	5	4	78053	Personal Computers Maintenance	-	-	-	21,056
6	5	4	78055	Operational Services - Maintenance Agreements - IT	368,323	380,058	(11,735)	582,914
6	5	4	78056	Operational Services - Repairs - IT	146,582	69,986	76,596	85,124
6	5	4	78201	IT - Maintenance - Communication Hardware	1,189,006	1,081,485	107,521	539,783
6	5	4	78202	IT- Maintenance - Server Hardware	43,209	121,954	(78,745)	61,097
6	5	4	78203	IT- Maintenance - Storage Hardware	24,635	23,773	862	62,669
6	5	4	78204	IT- Maintenance - Security Hardware	420,517	394,062	26,455	652,734
6	5	4	78205	IT- Maintenance - Productivity Hardware	330,918	298,079	32,839	354,527
6	5	4	78206	IT- Maintenance - Supporting Infrastructure Hardware	27,314	25,210	2,104	21,162
6	5	4	78215	Other IT -Equipment Maintenance	500	-	500	-
6	5	5	78032	Television Equipment Maintenance	41,513	38,870	2,643	23,564
6	5	5	78035	Medical Equipment Maintenance	1,520,540	2,937,392	(1,416,852)	1,614,379
6	5	5	78037	Medical Equipment Maintenance (non-stock	11,667	2,510	9,157	3,895

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	5	78038	Laboratory Equipment Maintenance	130,161	128,837	1,324	184,633
6	5	5	78041	Furniture Maintenance	61,635	44,784	16,851	15,792
6	5	5	78043	Machines and Instruments Maintenance	-	-	-	35
6	5	5	78044	Wire and Wireless Equipment Maintenance	34,490	33,489	1,001	76,058
6	5	5	78045	Office Equipment Maintenance	67,377	8,132	59,245	46,824
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	2,461,159	2,972,134	(510,975)	2,154,630
6	5	5	78047	Fire Extinguishing Equipment Maintenance	511,976	339,454	172,522	221,055
6	5	5	78048	Elevators, Escalators & Electrical Doors Maintenance	435,598	250,284	185,314	152,877
6	5	5	78998	Other Equipment Maintenance	-	26	(26)	78
6	5	5	78999	Other Maintenance	1,438,126	2,602,517	(1,164,391)	2,163,679
6	5	6	78048	Elevators, Escalators & Electrical Doors Maintenance	787	-	787	-
6	5	6	78049	Maintenance of natural and artificial grass in sports stadiums	411,583	411,582	1	375,261
6	5	6	78091	Public Water Distribution Maintenance	125,140	633,901	(508,761)	234,918
6	5	6	78092	Water Production Plants Maintenance	86,809	43,878	42,931	17,807
6	5	6	78094	Power Houses & Sub-Station Maintenance	150,000	596,046	(446,046)	279,465
6	5	6	78111	Soft landscaping and facilities maintenance in Public Governme	106,053	7,788	98,265	7,788
6	5	6	78112	Runways Maintenance (Planes) Maintenance	10,000	-	10,000	439
6	5	6	78113	Maintenance of air navigation systems	586,405	566,682	19,723	399,584
6	5	6	78998	Other Equipment Maintenance	-	-	-	1,630
6	5	6	78999	Other Maintenance	773,849	801,021	(27,172)	401,605
6	6	1	63014	Govt Unemployment Insurance Share	22,500,000	23,942,123	(1,442,123)	22,386,119
6	6	1	81901	Other Transfers	728,128,450	650,994,280	77,134,170	601,505,032
6	6	1	81902	Local Transfers Payroll	-	93,491	(93,491)	93,491
6	6	1	81904	Transfers to youth centers	2,658,324	2,658,324	-	2,628,824
6	6	7	99999	Unforeseen Obligations - Operational	198,848	-	198,848	-
6	7	3	80017	Int. Islamic Leasing Sec. No.2 Interest	153,540,634	193,058,075	(39,517,441)	172,430,169
6	7	3	80018	Commercial loan facilities	61,468,800	57,493,487	3,975,313	41,015,421
6	7	3	80019	Islamic loan facilities	33,703,907	51,724,054	(18,020,147)	8,671,507
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	6,415,730	6,489,912	(74,182)	6,405,767
6	7	3	80023	Arab Fund - Economic & Social Development Interest	717,713	769,309	(51,596)	859,773
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	5,716,914	3,814,874	1,902,040	2,954,567
6	7	3	80025	Islamic Fund - Interest	-	931,795	(931,795)	1,988,223
6	7	3	80034	Discount on Bond - Interest	-	14,850,828	(14,850,828)	11,353,957
6	7	3	80035	Interest Int.L Bond-2044	463,120,307	419,907,452	43,212,855	397,521,613
6	7	4	80011	Interest on Development Bonds	148,000,000	153,494,028	(5,494,028)	129,186,771
6	7	4	80012	Interest on Treasury Bills	113,791,824	110,955,901	2,835,923	125,879,406
6	7	4	80013	Interest - Others	9,579,189	9,678,058	(98,869)	9,658,480
6	7	4	80014	AL-Salam Islamic Security Interest	7,193,593	7,398,341	(204,748)	7,924,028
6	7	4	80016	Interest on Islamic Leasing Security	27,751,389	21,713,889	6,037,500	29,375,000
6	7	5	81031	Flour	16,000,000	15,859,570	140,430	12,824,101
6	7	5	81032	Lamb and Beef	31,712,128	31,695,926	16,202	31,124,826
6	7	7	65036	Fire Compensation	70,000	47,000	23,000	44,000
6	7	7	81011	Grants to Under-Privileged Families	-	4,235	(4,235)	306,710
6	7	7	81012	Grants to Societies	1,925,200	1,829,238	95,962	1,784,150
6	7	7	81013	Grants to National Clubs	20,889,021	20,889,020	1	10,775,147
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	20,681,940	25,299,566	(4,617,626)	23,670,963
6	7	7	81018	Reduce Cost of Living for Families	134,386,363	134,386,363	-	132,490,003
6	7	7	81019	Improve the Standard of Living of Retirees Allowance	298,000,000	292,858,710	5,141,290	237,506,799
6	7	7	81023	Childhood Social Program Support	137,660	117,890	19,770	160,241
6	7	7	81024	Elderly Social Program Support	70,000	4,957	65,043	58,389
6	7	7	81025	Disbursement of prosthetic devices and assistive devices for eld	170,000	74,085	95,915	-
6	7	7	81999	Other Grants	857,116	3,995,674	(3,138,558)	2,481,399

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2025

Code				Description	2025			2024
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	7	8	81021	Grants to Foreign Bodies	13,726	13,729	(3)	41,584
6	7	9	81999	Other Grants	1,460,000	591,188	868,812	905,462
Total					4,082,741,403	4,136,468,204	(53,726,801)	3,761,277,447

9- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD
				Actual 2024
Government Entities with Attached & Independent budgets	417,833,467	421,580,473	101	395,537,804
Contributions in Regional & International Organizations	16,380,199	16,082,049	98	13,790,774
Citizen Account	312,600,000	166,082,289	53	163,614,829
Food Subsidies - Flour	16,000,000	15,859,570	99	12,824,101
Social Insurance Organization	21,000,000	20,723,306	99	20,732,761
Government's Share in the Unemployment Insurance Program	22,500,000	23,942,123	106	22,386,119
Social Security Fund	22,000,000	23,882,370	109	23,929,590
Allowance for Improvement of Standard of Living for Retirees	298,000,000	292,858,710	98	237,506,799
Housing Program Support (Rent Allowance-Reduce of Instalments)	58,000,000	56,756,874	98	58,510,526
Government Aids	900,000	433,366	48	420,499
Interest on Loans and Securities	1,031,000,000	1,052,280,003	102	945,240,897
Retentions, Forwarded budgets, and Other Commitments	30,905,004	103,687,403	336	79,996,475
Total	2,247,118,670	2,194,168,536	98	1,974,491,174

10- Projects Expenditures By Ministries & Government Authorities

				BD
Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2024
Prime Minister's Office	6,100,000	6,100,000	100	6,100,000
Ministry of Defence (See Note 11)	378,285	378,285	100	995,966
Ministry of Interior	9,383,122	9,383,122	100	13,606,612
Legislation & Legal Opinion Commission	21,519	21,519	100	3,997
Ministry of Foreign Affairs	600,000	424,786	71	937,760
Ministry of Justice, Islamic Affairs & Awqaf	300,000	136,670	46	91,463
Ministry of Education	11,717,084	11,717,084	100	14,203,314
Ministry of Health	276,811	276,811	100	183,727
Ministry of Municipalities Affairs & Agriculture	1,103,000	1,103,000	100	4,230,347
Ministry of Labour	30,000	5,776	19	24,804
Ministry of Youth Affairs	100,000	35,242	35	163,976
Rashed Club for Equestrian & Horse Racing	11,253,039	11,253,039	100	8,720,723
Ministry of Social Development	819,909	819,909	100	11,669
Ministry of Industry & Commerce	2,800,000	317,091	11	2,074,702
Ministry of Housing & Urban Planning -Housing Sector	105,339,856	105,339,856	100	72,276,825
Ministry of Electricity & Water Affairs	919,872	919,872	100	3,492,449
Supreme Council for the Environment	1,000,000	953,607	95	544,550
Ministry of Works	87,524,899	92,549,564	106	84,235,759
Ministry of Transportation and Communications	2,462,104	2,462,104	100	4,539,251
National Guard	1,156,415	1,156,415	100	1,645,183
National communication centre	-	-	-	300
Tender Board	16,839	16,839	100	15,576
Transfers (Notes No.2)	48,971,309	47,668,647	97	44,492,101
Ministry of Information	2,109,323	2,109,323	100	2,348,662
Bahrain Authority for Culture and Antiquities	6,102,347	6,102,347	100	7,112,516
Supreme Council for Health	171,327	171,327	100	785,904
Administrative Organization for Public Prosecution	105,758	105,758	100	454,027
Civil Service Bureau	707,577	707,577	100	29,898
Information and Egovernment Authority	3,300,000	2,998,550	91	3,728,426
General Secretariat for Youth & Sports High Council	400,000	149,143	37	2,346,855
Supreme Judicial Council	150,000	97,261	65	104,043
Survey & Land Registration Bureau	848,738	848,738	100	481,219
Ministry of Finance and National Economy	822,377	822,377	100	998,516
Customs Affairs	446,321	446,321	100	1,023,933
Ministry of Housing & Urban Planning -Urban Planning &	710,123	710,123	100	1,458,900
High Council for Islamic Affairs	300,000	139,870	47	196,891
National Health Regulatory Authority	-	-	-	327,785
National Bureau For Revenue	6,126,262	6,126,262	100	4,512,021
Bahrain Space Agency	29,505	29,505	100	51,289
General Sports Authority	3,327,876	3,327,876	100	2,440,073
Total	317,931,597	317,931,596	100	290,992,012

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 2025.

Appendix 1: Statement of Receipts & Payments

	BD	
Descriptions	2025	2024
Cash Flow from Operating Activities		
Receipts		
Oil & Gas	1,452,836,588	1,775,553,267
Revenues & Fees	890,428,517	811,837,383
Goods & Services	37,855,836	44,256,728
Fines, Penalties & Mis.	27,860,763	25,127,045
Amounts received for the benefit of others	42,758,579	-
Total	2,451,740,283	2,656,774,423
Payments		
Manpower	(1,344,995,730)	(1,337,346,315)
Services	(259,821,217)	(246,231,651)
Consumables	(81,755,218)	(52,959,107)
Maintenance	(42,508,667)	(38,274,062)
Transfers	(762,710,436)	(544,345,187)
Grants & Repayment of Loan Interests	(1,476,268,555)	(1,375,792,252)
Advance payment and payment of payables	(126,813,258)	(161,331,819)
Inventory Purchases	(44,450,990)	(81,605,319)
Total	(4,139,324,071)	(3,837,885,712)
Net Cash Flow from Operating Activities	(1,687,583,788)	(1,181,111,289)
Cash Flow from Investment Activities		
Projects	(322,433,079)	(309,114,058)
Capital Assets	(3,503,136)	(12,025,171)
Investments & Gov. Properties	115,021,961	162,839,125
Sale of Assets	565,818	559,196
Net Cash Flow from Investment Activities	(210,348,436)	(157,740,908)
Cash Flow from Financing Activities		
Loans Received	10,021,519,651	8,073,936,707
Loans Repayment	(7,187,749,732)	(6,628,070,806)
Net Cash Flow from Financing Activities	2,833,769,919	1,445,865,901
Net Increase/Decrease in Cash	935,837,695	107,013,704

Appendix 2: Account Payable

		BD	
Chapter	Descriptions	2025	2024
1	Manpower	1,262,330	875,310
2	Services	21,620,091	17,223,294
3	Consumables	866,495	607,139
4	Assets	256,197	256,465
5	Maintenance	1,203,701	777,519
6	Transfers	6,675,047	6,122,741
7	Grants & Repayment of Loan Interest:	1,226,297	1,059,873
8	Projects	40,657,794	44,788,434
-	Other	19,426,236	30,132,233
Total		93,194,188	101,843,008

Appendix 3: Accrued Expenses

		BD	
Chapter	Descriptions	2025	2024
1	Manpower	2,782,121	1,791,114
2	Services	22,963,034	20,912,518
3	Consumables	1,937,977	3,133,575
4	Assets	618,181	1,038,792
5	Maintenance	1,520,745	1,528,536
6	Transfers	17,790,544	15,831,051
7	Grants & Repayment of Loan Interest:	22,891,482	16,665,421
8	Projects	64,960,485	61,270,307
Total		135,464,569	122,171,314

Appendix 4: Encumbrances By Chapters

		BD	
Chapter	Descriptions	2025	2024
1	Manpower	174,020	402,298
2	Services	3,744,480	2,573,941
3	Consumables	373,633	3,275,667
4	Assets	44,545	78,583
5	Maintenance	383,892	487,147
6	Transfers	13,556	323,138
7	Grants & Repayment of Loan Interests	164,952	166,998
8	Projects	24,171,801	21,034,579
Total		29,070,879	28,342,351

Appendix 5: Loans

Thousand BD					
Description	Beginning Balance	Amount Received	Amount Paid	Difference	Ending Balance
Treasury Bills	2,110,000	4,490,000	(4,490,000)	-	2,110,000
AL-Salam Islamic Securities	129,000	558,000	(537,000)	21,000	150,000
Islamic Leasing Securities	731,000	888,000	(762,000)	126,000	857,000
Government Local Development Bonds	2,520,000	1,130,000	(500,000)	630,000	3,150,000
Total Local Loans	5,490,000	7,066,000	(6,289,000)	777,000	6,267,000
International Islamic Leasing Securities	3,365,200	1,222,000	(695,600)	526,400	3,891,600
International Government Development Bonds	6,251,000	846,000	(188,000)	658,000	6,909,000
Development Funds Loans	2,721,060	60,321	(14,690)	45,631	2,766,691
Bank Facilities Loans	1,504,000	827,200	-	827,200	2,331,200
Foreign Loans	13,841,260	2,955,521	(898,290)	2,057,231	15,898,491
Total (Balance)	19,331,260	10,021,521	(7,187,290)	2,834,231	22,165,491

Appendix 6: Credit Facilities

Description	Thousand BD	
	2025	2024
Available Credit Facilities	125,100	125,100
Utilized Credit	(40,992)	(102,402)
Unutilized Credit Facilities at the end of the year	84,108	22,698