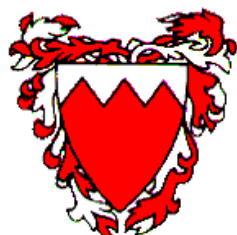


**Kingdom of Bahrain**



**Consolidated Final Account**

**For The Year Ended  
31 December 2013**

**Kingdom Of Bahrain**  
**Consolidated Revenue/Expense Statement**  
**For The Year Ended 31 December 2013**

**BD**

| Description                         | Notes            | Budget 2013            | Actual 2013          | Actual 2012          |
|-------------------------------------|------------------|------------------------|----------------------|----------------------|
| <b>Revenue</b>                      |                  |                        |                      |                      |
| Oil & Gas                           | 5,4,2            | 2,406,600,000          | 2,600,157,462        | 2,645,361,891        |
| Taxation & Fees                     | 5,4              | 198,008,551            | 223,770,501          | 217,752,920          |
| Gov. Goods & Services               | 5,4              | 51,875,230             | 52,604,109           | 45,020,826           |
| Investments & Gov. Properties       | 5,4              | 74,289,097             | 17,571,022           | 15,023,753           |
| Grants                              | 5,4              | 37,600,000             | 0                    | 56,436,545           |
| Sale of Capital Assets              | 5,4              | 442,600                | 274,773              | 714,036              |
| Fines, Penalties & Mis.             | 5,4              | 22,076,522             | 49,279,669           | 53,942,102           |
| <b>Total Revenue</b>                | <b>5,4,3</b>     | <b>2,790,892,000</b>   | <b>2,943,657,536</b> | <b>3,034,252,073</b> |
| <b>Recurrent Expenditures</b>       |                  |                        |                      |                      |
| Manpower                            | 9,8,6            | 1,330,367,017          | 1,300,403,906        | 1,204,151,011        |
| Services                            | 9,8,6            | 196,680,606            | 210,798,858          | 183,681,226          |
| Consumables                         | 9,8,6            | 133,491,541            | 131,207,934          | 110,332,561          |
| Assets                              | 9,8,6            | 36,829,565             | 30,769,606           | 30,712,004           |
| Maintenance                         | 9,8,6            | 65,036,190             | 66,514,923           | 60,761,332           |
| Transfers                           | 9,8,6            | 832,426,830            | 694,960,427          | 581,699,366          |
| Grants & Repayment of Loan Interest | 9,8,6            | 457,760,251            | 442,388,256          | 352,521,750          |
| <b>Total Recurrent Expenditure</b>  | <b>9,8,7,6,3</b> | <b>3,052,592,000</b>   | <b>2,877,043,910</b> | <b>2,523,859,250</b> |
| <b>Projects</b>                     | <b>11,6,3</b>    | <b>848,093,577</b>     | <b>476,701,208</b>   | <b>737,037,571</b>   |
| <b>Total Expenditure</b>            | <b>6</b>         | <b>3,900,685,577</b>   | <b>3,353,745,118</b> | <b>3,260,896,821</b> |
| <b>Surplus(Deficit) in Budget</b>   |                  | <b>(1,109,793,577)</b> | <b>(410,087,582)</b> | <b>(226,644,748)</b> |

**Carried Forward Budget For The Year**

|                                     |        |  | 2013               | 2012               |
|-------------------------------------|--------|--|--------------------|--------------------|
| Recurrent Expenditures Budget       | 15,7,6 |  | -                  | -                  |
| Projects Budget                     | 16,6   |  | 270,562,104        | 276,593,577        |
| <b>Total Carried Forward Budget</b> |        |  | <b>270,562,104</b> | <b>276,593,577</b> |

**Ahmed Ben Mohammed Al Khalifa**  
**Finance Minister**

## **1. Main Accounting Policies**

### **1.1 Accounting Basis**

Final Account is prepared according to the Modified Cash basis.

### **1.2 Revenue**

#### **1.2.1 Oil and Gas Revenue**

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

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

#### **1.2.2 Other General Revenues:**

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

### **1.3 Manpower Costs**

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

### **1.4 Non-Stock Goods and Services Expenditures**

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

### **1.5 Stock items Expenditures**

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

### **1.6 Purchases of Capital Goods**

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

### **1.7 Transfers, Grants, And Subsidies**

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

**1.8 Interest Payable**

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

**1.9 Projects Costs:**

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

**1.10 Amendment in Revenue**

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

**1.11 Amendment in Expenditures**

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

**1.12 Carry Forward Budget:**

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

## 2- Oil and Gas Revenue

|                                                          | <b>BD</b>            |                      |
|----------------------------------------------------------|----------------------|----------------------|
| Description                                              | 2013                 | 2012                 |
| <b>Revenue from Bahrain Field and Refinery</b>           |                      |                      |
| Grand Revenue                                            | 3,854,885,734        | 4,051,532,635        |
| Grand Costs                                              | (3,631,231,590)      | (3,798,366,767)      |
| <b>Net Revenue</b>                                       | <b>223,654,144</b>   | <b>253,165,868</b>   |
| <b>Revenue from Abu-Sa'afa Field</b>                     |                      |                      |
| Grand Revenue                                            | 2,082,583,680        | 2,021,572,160        |
| Grand Costs                                              | (103,316,501)        | (70,356,084)         |
| Future Generation Reserve                                | (19,597,752)         | (18,121,073)         |
| <b>Net Revenue</b>                                       | <b>1,959,669,427</b> | <b>1,933,095,003</b> |
| <b>Gas Revenue</b>                                       | <b>401,014,351</b>   | <b>380,177,200</b>   |
| <b>Oil Taxation and Fees</b>                             | <b>15,819,540</b>    | <b>22,523,820</b>    |
| <b>Distributed Dividends (Oil &amp; Gas Holding Co.)</b> | <b>-</b>             | <b>56,400,000</b>    |
| <b>Net Revenue from Oil and Gas</b>                      | <b>2,600,157,462</b> | <b>2,645,361,891</b> |

### 3- 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 |    |
| Court of H.R.H Prime Minister                       | 958        | -          | -            | 17,931,596            | 18,151,000  | 99         | -                     | -           | -          |    |
| Ministry of Defence                                 | -          | -          | -            | 465,097,894           | 465,097,894 | 100        | 534,291               | 534,291     | 100        |    |
| Ministry of Interior                                | 38,079,849 | 33,922,000 | 112          | 324,731,640           | 330,000,000 | 98         | 23,072,323            | 30,000,000  | 77         |    |
| National Security Agency                            | 760        | -          | -            | 32,200,000            | 32,200,000  | 100        | 832,753               | 832,753     | 100        |    |
| Legislation & Legal Opinion Commission              | 7,684      | 5,000      | 154          | 2,221,688             | 2,375,000   | 94         | -                     | 40,000      | -          |    |
| Ministry of Foreign Affairs                         | 1,850,282  | 1,876,000  | 99           | 35,022,820            | 35,022,820  | 100        | 72,155                | 6,000,000   | 1          |    |
| Min. of Justice & Islamic Aff. AWQAF (Justice Aff.) | 10,824,306 | 9,248,000  | 117          | 14,968,658            | 14,968,658  | 100        | 958,867               | 2,298,999   | 42         |    |
| Ministry Of Education                               | 1,091,114  | 3,219,000  | 34           | 318,883,208           | 325,100,000 | 98         | 10,446,290            | 17,150,164  | 61         |    |
| Ministry of Health                                  | 13,815,100 | 14,750,000 | 94           | 249,775,333           | 249,775,333 | 100        | 6,272,133             | 28,734,100  | 22         |    |
| Min. of Munc. Aff. & Urban Planning                 | 326,067    | 330,000    | 99           | 17,505,393            | 17,744,000  | 99         | 4,026,287             | 25,612,600  | 16         |    |
| Ministry of Labour                                  | 2,024,889  | 2,126,000  | 95           | 6,164,974             | 6,164,974   | 100        | 102,587               | 660,255     | 16         |    |
| General Organisation for Youth & Sports             | 57,640     | 35,500     | 162          | 12,337,237            | 13,093,000  | 94         | 3,865,258             | 24,418,660  | 16         |    |
| Rashed Club for Eq&Ho Racing                        | -          | -          | -            | 1,452,000             | 1,452,000   | 100        | -                     | -           | -          |    |
| Ministry of Social Development                      | 159,670    | 12,500     | 1,277        | 26,712,404            | 26,712,404  | 100        | 944,366               | 2,924,199   | 32         |    |
| Minister of State of Follow-Up Affairs              | -          | -          | -            | 291,714               | 359,000     | 81         | -                     | -           | -          |    |
| Ministry of Commerce & Industry                     | 8,990,818  | 8,282,000  | 109          | 11,284,851            | 11,723,000  | 96         | 1,829,239             | 14,025,709  | 13         |    |
| Ministry of Housing                                 | 33,460     | 29,000     | 115          | 5,360,542             | 5,360,542   | 100        | 125,124,677           | 152,885,646 | 82         |    |
| Office of The First Deputy Prime Minister           | -          | -          | -            | 175,291               | 2,000,000   | 9          | -                     | 3,000,000   | -          |    |
| H.H. Deputy Prime Minister Offices                  | -          | -          | -            | 2,785,164             | 3,562,940   | 78         | 66,300                | 116,025     | 57         |    |
| H.H. Prime Minister's Advisors Offices              | -          | -          | -            | 999,535               | 1,060,183   | 94         | -                     | -           | -          |    |
| Min of Electricity & Water Aff                      | -          | -          | -            | 192,059               | 300,000     | 64         | -                     | -           | -          |    |
| The Supreme Council for the Environment             | 224,975    | 519,000    | 43           | 6,893,974             | 6,893,974   | 100        | 264,672               | 1,150,000   | 23         |    |
| Mohd Bin Khalifa Al Khalifa Cardiac Center          | -          | -          | -            | 14,700,078            | 14,700,078  | 100        | -                     | -           | -          |    |
| Ministry of Works                                   | 430,991    | 393,000    | 110          | 30,503,971            | 30,503,971  | 100        | 124,381,380           | 180,689,124 | 69         |    |
| Electricity & Water Authority                       | -          | -          | -            | 350,000,000           | 350,000,000 | 100        | -                     | -           | -          |    |
| Ministry of Transportation Affairs                  | 40,630,784 | 35,414,000 | 115          | 27,936,443            | 29,910,000  | 93         | 2,173,060             | 20,343,506  | 11         |    |
| National Guard                                      | -          | -          | -            | 40,199,992            | 40,200,000  | 100        | 919,006               | 16,706,716  | 6          |    |
| National Oil & Gas Authority                        | 16,456     | -          | -            | 2,678,385             | 2,719,000   | 99         | -                     | -           | -          |    |
| Ministry of State of Telecommunication Affairs      | -          | -          | -            | 434,080               | 434,080     | 100        | 392,944               | 714,600     | 55         |    |
| Min. of State for Shura Council & Rep. Council Aff. | -          | -          | -            | 1,472,535             | 1,491,000   | 99         | -                     | -           | -          |    |
| Ministry of State for Information Affairs           | -          | -          | -            | 419,444               | 700,000     | 60         | -                     | -           | -          |    |
| Ministry of Human Rights Affairs                    | -          | -          | -            | 1,029,369             | 2,000,000   | 51         | -                     | -           | -          |    |
| Tender & Auctions Board                             | -          | -          | -            | 1,124,560             | 1,124,560   | 100        | 121,934               | 200,000     | 61         |    |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Ministries & Government Authorities                 | Revenues             |                      |              | Recurrent Expenditure |                      |            | Projects Expenditures |                    |            |
|-----------------------------------------------------|----------------------|----------------------|--------------|-----------------------|----------------------|------------|-----------------------|--------------------|------------|
|                                                     | Actual               | Budget               | % Of Collec. | Actual                | Budget               | % Of Spend | Actual                | Budget             | % Of Spend |
| Transfers                                           | 66,285,676           | 140,182,000          | 47           | 707,938,113           | 861,380,011          | 82         | 132,461,358           | 232,982,649        | 57         |
| Oil & Gas Revenue                                   | 2,600,157,462        | 2,406,600,000        | 108          | -                     | -                    | -          | -                     | -                  | -          |
| Information Affairs Authority                       | 1,588,485            | 1,074,000            | 148          | 22,798,608            | 22,904,000           | 100        | 5,998,187             | 12,418,094         | 48         |
| Ministry of Culture                                 | 10,977,595           | 8,504,000            | 129          | 8,837,354             | 8,913,299            | 99         | 15,803,910            | 21,455,409         | 74         |
| Civil Service Bureau                                | 367                  | 5,000                | 7            | 5,856,402             | 5,856,403            | 100        | 152,498               | 1,217,388          | 13         |
| Ministry of State for Cabinet Affairs               | -                    | -                    | -            | 1,291,108             | 1,684,000            | 77         | -                     | -                  | -          |
| Central Informatics Organisation                    | 1,828,030            | 1,503,000            | 122          | 8,365,845             | 8,725,000            | 96         | 967,080               | 9,714,015          | 10         |
| Youth&Sport High Council                            | 250                  | -                    | -            | 13,001,536            | 13,011,000           | 100        | -                     | -                  | -          |
| Supreme Judicial Council                            | -                    | -                    | -            | 10,263,368            | 10,263,368           | 100        | 81,730                | 152,447            | 54         |
| Min. of Justice & Islamic Aff. AWQAF (Islamic Aff.) | 13,323               | 10,000               | 133          | 4,051,431             | 4,051,433            | 100        | 1,424,044             | 4,135,378          | 34         |
| Land Registration Bureau                            | 18,773,590           | 11,364,000           | 165          | 6,126,697             | 6,126,697            | 100        | 2,779,903             | 5,220,196          | 53         |
| Ministry of Finance                                 | 44,993               | 2,000                | 2,250        | 7,498,827             | 8,338,000            | 90         | 1,717,075             | 10,414,475         | 16         |
| Customs Affairs                                     | 125,421,962          | 111,487,000          | 112          | 15,093,411            | 16,005,000           | 94         | 1,473,515             | 6,044,794          | 24         |
| King Hamad Hospital                                 | -                    | -                    | -            | 42,434,378            | 42,434,378           | 100        | 7,441,386             | 15,301,385         | 49         |
| <b>Total</b>                                        | <b>2,943,657,536</b> | <b>2,790,892,000</b> | <b>105</b>   | <b>2,877,043,910</b>  | <b>3,052,592,000</b> | <b>94</b>  | <b>476,701,208</b>    | <b>848,093,577</b> | <b>56</b>  |

## 4- Revenue By Chapters And Ministries

| Ministries or Government Authorities           | BD            |                 |                  |                          |        |                        |              |               |               |               |
|------------------------------------------------|---------------|-----------------|------------------|--------------------------|--------|------------------------|--------------|---------------|---------------|---------------|
|                                                | Oil & Gas     | Taxation & Fees | Goods & Services | Investments & Properties | Grants | Sale of Capital Assets | Fines & Mis. | Total         | Budget        | Actual 2012   |
| Court of H.R.H Prime Minister                  | -             | -               | -                | -                        | -      | -                      | 958          | 958           | -             | 7,706         |
| Ministry of Defence                            | -             | -               | -                | -                        | -      | -                      | -            | -             | -             | 371           |
| Ministry of Interior                           | -             | 31,448,709      | 5,733,163        | 45,000                   | -      | 46,383                 | 806,594      | 38,079,849    | 33,922,000    | 36,839,976    |
| National Security Agency                       | -             | -               | 760              | -                        | -      | -                      | -            | 760           | -             | 680           |
| Legislation & Legal Opinion Comm.              | -             | 420             | 3,773            | -                        | -      | 78                     | 3,413        | 7,684         | 5,000         | 7,541         |
| Ministry of Foreign Affairs                    | -             | 1,779,245       | -                | -                        | -      | -                      | 71,037       | 1,850,282     | 1,876,000     | 2,005,658     |
| Min. of Justice & Islamic Aff. AWQAF (Justice) | -             | 5,755,992       | 11,788           | 59,273                   | -      | 196                    | 4,997,057    | 10,824,306    | 9,248,000     | 10,430,631    |
| Ministry Of Education                          | -             | 23,370          | 95,256           | -                        | -      | 96,575                 | 875,913      | 1,091,114     | 3,219,000     | 400,414       |
| Ministry of Health                             | -             | 12,988          | 13,488,560       | 128,820                  | -      | 26,260                 | 158,472      | 13,815,100    | 14,750,000    | 14,115,972    |
| Min. of Munc. Aff. & Urban Planning            | -             | 37,614          | 124,330          | 54,611                   | -      | 50,643                 | 58,869       | 326,067       | 330,000       | 287,380       |
| Ministry of Labour                             | -             | 2,011,070       | 8,160            | 400                      | -      | -                      | 5,259        | 2,024,889     | 2,126,000     | 2,007,197     |
| General Organisation for Youth & Sports        | -             | 15,200          | -                | 600                      | -      | -                      | 41,840       | 57,640        | 35,500        | 68,344        |
| Ministry of Social Development                 | -             | 835             | -                | -                        | -      | 1,522                  | 157,313      | 159,670       | 12,500        | 6,346         |
| H.H. Deputy Prime Minister                     | -             | -               | -                | -                        | -      | -                      | -            | -             | -             | 105           |
| Ministry of Commerce & Industry                | -             | 4,978,334       | 255,204          | 3,730,502                | -      | -                      | 26,778       | 8,990,818     | 8,282,000     | 8,815,219     |
| Ministry of Housing                            | -             | 33,460          | -                | -                        | -      | -                      | -            | 33,460        | 29,000        | 21,760        |
| The Supreme Council for the Environment        | -             | 74,687          | 56               | 61,614                   | -      | -                      | 88,618       | 224,975       | 519,000       | 507,793       |
| Ministry of Works                              | -             | 254,779         | 8,490            | -                        | -      | 36,261                 | 131,461      | 430,991       | 393,000       | 209,927       |
| Ministry of Transportation Affairs-48          | -             | 2,517,558       | 30,954,351       | 6,873,854                | -      | -                      | 285,021      | 40,630,784    | 35,414,000    | 4,708,274     |
| National Oil & Gas Authority                   | -             | 270             | -                | -                        | -      | 13,420                 | 2,766        | 16,456        | -             | 99,945        |
| Civil Aviation Affairs                         | -             | -               | -                | -                        | -      | -                      | -            | -             | -             | 19,239,748    |
| Tender & Auctions Board-59                     | -             | -               | -                | -                        | -      | -                      | -            | -             | -             | 60            |
| Transfers                                      | -             | 27,198,332      | 909,310          | 6,494,568                | -      | -                      | 31,683,466   | 66,285,676    | 140,182,000   | 145,234,944   |
| Oil & Gas Revenue                              | 2,600,157,462 | -               | -                | -                        | -      | -                      | -            | 2,600,157,462 | 2,406,600,000 | 2,645,361,891 |
| Information Affairs Authority                  | -             | 522,743         | 813,903          | 83,400                   | -      | -                      | 168,439      | 1,588,485     | 1,074,000     | 1,088,955     |
| Ministry of Culture                            | -             | 10,896,800      | 11,608           | 38,700                   | -      | 75                     | 30,412       | 10,977,595    | 8,504,000     | 9,358,622     |
| Civil Service Bureau                           | -             | 250             | -                | -                        | -      | -                      | 117          | 367           | 5,000         | 4,930         |
| Central Informatics Organisation               | -             | 1,822,680       | 1,990            | -                        | -      | 3,360                  | -            | 1,828,030     | 1,503,000     | 1,705,086     |
| Youth&Sport High Council                       | -             | 250             | -                | -                        | -      | -                      | -            | 250           | -             | -             |
| Min. of Justice & Islamic Aff. AWQAF (Islami   | -             | 800             | -                | -                        | -      | -                      | 12,523       | 13,323        | 10,000        | 18,485        |

Kingdom of Bahrain  
Consolidated Final Account

For The Year Ended 31 December 2013

|                          |   |                      |                    |                   |                   |          |                |                   |                      |                      |                      |
|--------------------------|---|----------------------|--------------------|-------------------|-------------------|----------|----------------|-------------------|----------------------|----------------------|----------------------|
| Land Registration Bureau | - | 18,650,748           | 116,155            | -                 | -                 | -        | 6,687          | 18,773,590        | 11,364,000           | 13,411,250           |                      |
| Ministry of Finance      | - | 4,510                | -                  | 180               | -                 | -        | 40,303         | 44,993            | 2,000                | 1,927                |                      |
| Customs Affairs          | - | 115,728,857          | 67,252             | (500)             | -                 | -        | 9,626,353      | 125,421,962       | 111,487,000          | 118,284,936          |                      |
| <b>Total</b>             |   | <b>2,600,157,462</b> | <b>223,770,501</b> | <b>52,604,109</b> | <b>17,571,022</b> | <b>-</b> | <b>274,773</b> | <b>49,279,669</b> | <b>2,943,657,536</b> | <b>2,790,892,000</b> | <b>3,034,252,073</b> |

## 5- Revenue By Chapter, Section, And Item

| Code |    |     |       | Description                               | 2013          |               |              | Actual 2012   |
|------|----|-----|-------|-------------------------------------------|---------------|---------------|--------------|---------------|
| Itm  | Ch | Sec | Ac    |                                           | Budget        | Actual        | Difference   |               |
| 4    | 1  | 1   | 40011 | Oil Sales - Bahrain Field                 | 232,986,000   | 223,654,144   | (9,331,856)  | 253,165,868   |
| 4    | 1  | 1   | 40012 | Oil Sales - Abu-Sa'afa Field              | 1,775,444,900 | 1,979,267,179 | 203,822,279  | 1,951,216,076 |
| 4    | 1  | 1   | 40014 | Future Generations Reserve- Abu-Sa'afa    | (21,000,000)  | (19,597,752)  | 1,402,248    | (18,121,073)  |
| 4    | 1  | 2   | 40032 | Gas Sales - Sitra Power Station           | 17,206,700    | 0             | (17,206,700) | 0             |
| 4    | 1  | 2   | 40034 | Gas Sales - Riffa Power Station           | 23,824,500    | 0             | (23,824,500) | 0             |
| 4    | 1  | 2   | 40035 | Gas Sales - Hidd Power Station            | 68,826,600    | 0             | (68,826,600) | 0             |
| 4    | 1  | 2   | 40037 | Gas Sales to Electricity Power and Water  | 54,267,300    | 54,155,855    | (111,445)    | 70,874,032    |
| 4    | 1  | 2   | 40051 | Gas Sales - Alba                          | 99,269,000    | 101,266,533   | 1,997,533    | 89,823,701    |
| 4    | 1  | 2   | 40052 | Gas Sales - Bapco                         | 40,237,200    | 37,630,660    | (2,606,540)  | 37,438,539    |
| 4    | 1  | 2   | 40053 | Gas Sales - Banagas                       | 34,197,700    | 34,248,280    | 50,580       | 35,861,855    |
| 4    | 1  | 2   | 40054 | Gas Sales - Other Companies               | 67,521,400    | 173,713,023   | 106,191,623  | 146,179,073   |
| 4    | 1  | 3   | 42011 | Gas Income Tax                            | 8,352,200     | 11,676,073    | 3,323,873    | 18,584,545    |
| 4    | 1  | 3   | 42013 | Petrol Tax                                | 5,466,500     | 4,143,467     | (1,323,033)  | 3,939,275     |
| 4    | 1  | 4   | 45014 | Government returns from Oil & Gas Hol     | 0             | 0             | 0            | 56,400,000    |
| 4    | 2  | 2   | 42501 | Customs Duty on Essential Trade           | 50,000,000    | 28,116,872    | (21,883,128) | 40,525,740    |
| 4    | 2  | 2   | 42503 | Customs Duty on Vehicles                  | 12,000,000    | 8,877,231     | (3,122,769)  | 18,362,875    |
| 4    | 2  | 2   | 42504 | Customs Duty on Manuf./Unmanuf. Tab       | 30,000,000    | 59,526,086    | 29,526,086   | 38,789,104    |
| 4    | 2  | 2   | 42505 | Customs Duty on Luxury Goods              | 16,000,000    | 18,019,058    | 2,019,058    | 16,113,804    |
| 4    | 2  | 2   | 42506 | Customs Duty on Yachts                    | 21,000        | 46,703        | 25,703       | 30,872        |
| 4    | 2  | 2   | 42507 | Protection of Domestic Industries         | 300,000       | 497,919       | 197,919      | 345,335       |
| 4    | 2  | 3   | 43011 | General Trade Activities Registration Fee | 84,148        | 623,569       | 539,421      | 35,047        |
| 4    | 2  | 3   | 43021 | Industrial Activities Registration Fees   | 5,000         | 3,288         | (1,712)      | 11,721        |
| 4    | 2  | 3   | 43031 | Financial Service Activities Registration | 15,000        | 13,450        | (1,550)      | 33,574        |
| 4    | 2  | 3   | 43041 | Miscellaneous Service Activities Registr  | 756,314       | 754,447       | (1,867)      | 776,385       |
| 4    | 2  | 3   | 43051 | Commercial Agencies Registration Fees     | 14,000        | 18,197        | 4,197        | 13,945        |
| 4    | 2  | 3   | 43071 | Organizing Engineering Professional Pra   | 190,000       | 194,639       | 4,639        | 0             |
| 4    | 2  | 3   | 44041 | Pharmaceutical Products Licenses & Fee    | 0             | 15,445        | 15,445       | 0             |
| 4    | 2  | 3   | 44042 | Health Facilities Licenses & Fees         | 0             | 31,613        | 31,613       | 0             |
| 4    | 2  | 3   | 44043 | Health Professions Licenses & Fees        | 0             | 34,074        | 34,074       | 0             |
| 4    | 2  | 4   | 42012 | Oil Inspection Fees                       | 0             | 0             | 0            | 85,889        |
| 4    | 2  | 4   | 44011 | Passport Fees                             | 1,605,900     | 1,470,554     | (135,346)    | 1,658,242     |
| 4    | 2  | 4   | 44012 | Residence Permit Fees                     | 2,073,600     | 2,145,700     | 72,100       | 2,090,590     |
| 4    | 2  | 4   | 44013 | Visa & NOC Fees                           | 8,099,000     | 9,291,907     | 1,192,907    | 8,607,617     |
| 4    | 2  | 4   | 44015 | Population Card Fees                      | 1,500,000     | 1,546,156     | 46,156       | 1,623,429     |
| 4    | 2  | 4   | 44016 | CONSUITANCY SERVICES FEES                 | 110,000       | 19,012        | (90,988)     | 14,150        |
| 4    | 2  | 4   | 44021 | Labour Market Regulatory Authority Fee    | 25,650,000    | 26,949,976    | 1,299,976    | 35,321,821    |
| 4    | 2  | 4   | 44031 | Employment Permission Fees                | 1,310,000     | 1,200,965     | (109,035)    | 1,228,170     |
| 4    | 2  | 4   | 44032 | Employment Permission Renewal Fees        | 782,000       | 768,775       | (13,225)     | 726,075       |
| 4    | 2  | 4   | 44051 | Ownership Registration Fees               | 150,000       | 79,757        | (70,243)     | 78,345        |
| 4    | 2  | 4   | 44052 | Ownership Transfer Fees                   | 11,000,000    | 18,569,156    | 7,569,156    | 13,170,650    |
| 4    | 2  | 4   | 44071 | Car Registration Fees                     | 12,216,257    | 14,183,298    | 1,967,041    | 12,804,387    |
| 4    | 2  | 4   | 44072 | Driving License Fees                      | 3,218,788     | 3,512,006     | 293,218      | 3,390,280     |
| 4    | 2  | 4   | 44091 | Legal Fees                                | 3,926,000     | 5,097,901     | 1,171,901    | 4,429,719     |
| 4    | 2  | 4   | 44092 | Documentation Fees                        | 500,000       | 571,020       | 71,020       | 508,223       |
| 4    | 2  | 4   | 44093 | Certification of Official Documents Fees  | 1,230,000     | 2,424,129     | 1,194,129    | 2,058,117     |
| 4    | 2  | 4   | 44111 | Tourism Services Classification Fees      | 350,000       | 457,350       | 107,350      | 483,600       |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code |    |     |       | Description                               | 2013       |            |             | Actual 2012 |
|------|----|-----|-------|-------------------------------------------|------------|------------|-------------|-------------|
| Itm  | Ch | Sec | Ac    |                                           | Budget     | Actual     | Difference  |             |
| 4    | 2  | 4   | 44112 | Hotel Service Fees                        | 8,000,000  | 9,735,429  | 1,735,429   | 8,484,900   |
| 4    | 2  | 4   | 44131 | Gold Assaying Fees                        | 141,750    | 199,195    | 57,445      | 131,580     |
| 4    | 2  | 4   | 44132 | Pearl Assaying Fees                       | 26,250     | 42,490     | 16,240      | 29,362      |
| 4    | 2  | 4   | 44151 | Design & Measurement Fees                 | 5,000      | 6,438      | 1,438       | 3,916       |
| 4    | 2  | 4   | 44152 | Design & Trademark Fees                   | 1,600,000  | 1,349,574  | (250,426)   | 1,371,522   |
| 4    | 2  | 4   | 44153 | Trademarks & Commercial Reg. Amend.       | 3,000,000  | 3,254,755  | 254,755     | 2,492,495   |
| 4    | 2  | 4   | 44171 | Departure Fees                            | 57,750     | 1,195,076  | 1,137,326   | 0           |
| 4    | 2  | 4   | 44172 | Entrance Permit Fees                      | 144,429    | 939,758    | 795,329     | 329,798     |
| 4    | 2  | 4   | 44191 | Tender Fees                               | 193,865    | 194,415    | 550         | 156,375     |
| 4    | 2  | 4   | 44211 | Wireless Equipment Fees                   | 576,000    | 893,524    | 317,524     | 359,876     |
| 4    | 2  | 4   | 44212 | Vedio Sales Distribution Rights           | 3,000      | 8,110      | 5,110       | 3,831       |
| 4    | 2  | 4   | 44901 | Accounting Authority Fees                 | 780,000    | 543,125    | (236,875)   | 703,387     |
| 4    | 2  | 4   | 44904 | Ship Arrival and Departure Permit Fees    | 83,500     | 86,941     | 3,441       | 112,056     |
| 4    | 2  | 4   | 44905 | Lawyer & Pilgrim Contractors Permit       | 290,000    | 261,418    | (28,582)    | 256,116     |
| 4    | 2  | 4   | 44908 | Application Fees                          | 550,000    | 466,034    | (83,966)    | 475,346     |
| 4    | 3  | 1   | 41011 | Hospital Private Room Charges             | 9,800,000  | 9,155,804  | (644,196)   | 9,298,805   |
| 4    | 3  | 1   | 41012 | Primary Health Care Charges               | 1,425,000  | 1,399,255  | (25,745)    | 1,403,112   |
| 4    | 3  | 1   | 41013 | General Health Care Charges               | 15,000     | 11,636     | (3,364)     | 11,339      |
| 4    | 3  | 1   | 41014 | Special Medical Services Charges          | 5,000      | 419        | (4,581)     | 0           |
| 4    | 3  | 1   | 41015 | Road Accident Treatment Fees              | 10,000     | 26,283     | 16,283      | 22,289      |
| 4    | 3  | 1   | 41016 | Limited Private Practice Charges          | 1,040,000  | 1,100,859  | 60,859      | 1,034,283   |
| 4    | 3  | 1   | 41017 | Out-Patient Charges                       | 310,000    | 240,736    | (69,264)    | 286,800     |
| 4    | 3  | 1   | 41018 | Medical Commission Fees                   | 270,000    | 270,000    | 0           | 270,000     |
| 4    | 3  | 1   | 41019 | Occupational Injury Treatment Fees        | 440,000    | 421,290    | (18,710)    | 447,251     |
| 4    | 3  | 1   | 41020 | Pre-employment Medical Examination F      | 150,000    | 69,600     | (80,400)    | 116,493     |
| 4    | 3  | 1   | 41021 | Registration of College for Health Scienc | 35,000     | 35,184     | 184         | 35,254      |
| 4    | 3  | 1   | 41023 | X-Ray Fees                                | 85,000     | 102,261    | 17,261      | 102,063     |
| 4    | 3  | 1   | 41024 | Lab. Fees                                 | 105,000    | 98,517     | (6,483)     | 103,530     |
| 4    | 3  | 1   | 41025 | Operations Fees                           | 155,000    | 102,315    | (52,685)    | 135,396     |
| 4    | 3  | 1   | 41026 | Maternity Services                        | 450,000    | 1,131,140  | 681,140     | 767,959     |
| 4    | 3  | 1   | 41031 | Parcel Fees                               | 350,000    | 330,142    | (19,858)    | 375,474     |
| 4    | 3  | 1   | 41032 | Post Box Rental                           | 350,000    | 301,212    | (48,788)    | 225,104     |
| 4    | 3  | 1   | 41033 | Transit Post Fees                         | 1,500,000  | 879,913    | (620,087)   | 1,035,747   |
| 4    | 3  | 1   | 41034 | Stamp Sales                               | 2,000,000  | 1,918,800  | (81,200)    | 1,964,210   |
| 4    | 3  | 1   | 41035 | Franking Machine Sales                    | 5,507,673  | 4,590,131  | (917,542)   | 0           |
| 4    | 3  | 1   | 41051 | Container Handling & Storage Charges      | 958,400    | 995,111    | 36,711      | 6,892       |
| 4    | 3  | 1   | 41052 | Harbor Services Charges                   | 847,084    | 1,463,716  | 616,632     | 0           |
| 4    | 3  | 1   | 41053 | Port Operation Charges                    | 31,500     | 0          | (31,500)    | 0           |
| 4    | 3  | 1   | 41054 | Port Administration Service Charges       | 55,000     | 60,634     | 5,634       | 58,903      |
| 4    | 3  | 1   | 41055 | Customs Stamp - Containers                | 1,514,164  | 1,488,855  | (25,309)    | 59          |
| 4    | 3  | 1   | 41071 | Aeroplane Landing Fees                    | 0          | (3,177)    | (3,177)     | 0           |
| 4    | 3  | 1   | 41072 | Aeroplane Parking Fees                    | 13,993,351 | 17,525,693 | 3,532,342   | 18,670,842  |
| 4    | 3  | 1   | 41073 | Overflying Fees                           | 1,500      | 67,213     | 65,713      | 116,478     |
| 4    | 3  | 1   | 41091 | Telephone Usage Charges                   | 97,179     | 108,192    | 11,013      | 101,690     |
| 4    | 3  | 1   | 41111 | Vehicle Parking Fees                      | 847,086    | 1,089,257  | 242,171     | 1,008,772   |
| 4    | 3  | 1   | 41112 | Driving Instruction Fees                  | 586,000    | 561,745    | (24,255)    | 579,646     |
| 4    | 3  | 1   | 41151 | Advertisement Sales                       | 3,200,000  | 3,989,825  | 789,825     | 4,478,681   |
| 4    | 3  | 1   | 41171 | Security Guard Income                     | 3,820,000  | 1,019,923  | (2,800,077) | 580,937     |
| 4    | 3  | 1   | 41212 | Subscriptions to Training Programmes      | 20,000     | 0          | (20,000)    | 0           |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code         |    |     |       | Description                              | 2013                 |                      |                    | Actual 2012          |
|--------------|----|-----|-------|------------------------------------------|----------------------|----------------------|--------------------|----------------------|
| Itm          | Ch | Sec | Ac    |                                          | Budget               | Actual               | Difference         |                      |
| 4            | 3  | 1   | 41231 | Water Wells Drilling Income              | 150,000              | 81,671               | (68,329)           | 70,688               |
| 4            | 3  | 1   | 41232 | Land Survey Charges                      | 627,943              | 695,993              | 68,050             | 507,133              |
| 4            | 3  | 1   | 41901 | Issue of Certificate Charges             | 27,500               | 28,996               | 1,496              | 19,753               |
| 4            | 3  | 1   | 41902 | Examination Charges                      | 55,000               | 181,050              | 126,050            | 178,102              |
| 4            | 3  | 1   | 41905 | News and Media Services                  | 76,000               | 27,478               | (48,522)           | 25,060               |
| 4            | 3  | 2   | 40111 | Agricultural Product Sales               | 16,500               | 0                    | (16,500)           | 11,500               |
| 4            | 3  | 2   | 40112 | Animal Product Sale                      | 3,000                | 94,827               | 91,827             | 15,140               |
| 4            | 3  | 2   | 40131 | Printing Press Sales                     | 58,650               | 41,424               | (17,226)           | 80,073               |
| 4            | 3  | 2   | 40132 | Publication Fees                         | 91,200               | 51,578               | (39,622)           | 38,289               |
| 4            | 3  | 2   | 40133 | Book Sales                               | 11,800               | 11,747               | (53)               | 12,554               |
| 4            | 3  | 2   | 40134 | Magazines & Newspaper Sales              | 191,000              | 339,654              | 148,654            | 287,823              |
| 4            | 3  | 2   | 40135 | Official Forms and Documents Sales       | 2,700                | 11,617               | 8,917              | 12,988               |
| 4            | 3  | 2   | 40136 | Airport Information Publication          | 30,000               | 14,385               | (15,615)           | 34,985               |
| 4            | 3  | 2   | 40151 | Philatelic Office Sales                  | 10,000               | 5,171                | (4,829)            | 13,383               |
| 4            | 3  | 2   | 40914 | Handmade Product Sales                   | 3,000,000            | 305,702              | (2,694,298)        | 5,567,274            |
| 4            | 4  | 1   | 45011 | Shares Dividends and Capital Income      | 56,400,000           | 0                    | (56,400,000)       | 0                    |
| 4            | 4  | 1   | 45014 | Government returns from Oil & Gas Hol    | 0                    | 21,542               | 21,542             | 0                    |
| 4            | 4  | 1   | 45102 | Duty Free Shopping Concessions           | 137,750              | 930,080              | 792,330            | 360,362              |
| 4            | 4  | 1   | 45501 | Interest of Deposits & Bank Accounts     | 2,140,337            | 1,325,647            | (814,690)          | 267,556              |
| 4            | 4  | 2   | 46011 | Land Rent                                | 3,752,500            | 4,471,011            | 718,511            | 4,119,260            |
| 4            | 4  | 2   | 46021 | Industrial Estates Rent                  | 773,777              | 1,476,047            | 702,270            | 711,640              |
| 4            | 4  | 2   | 46031 | Houses & Building Rents                  | 116,483              | 91,293               | (25,190)           | 143,238              |
| 4            | 4  | 2   | 46041 | Commercial Stores Rents                  | 20,000               | 11,950               | (8,050)            | 500                  |
| 4            | 4  | 2   | 46051 | Galleries & Theaters Rents               | 10,000               | 4,386                | (5,614)            | 7,951                |
| 4            | 4  | 2   | 46071 | Equipment Rents                          | 24,500               | 24,500               | 0                  | 77,968               |
| 4            | 4  | 2   | 46081 | Exhibition Rents                         | 7,913,750            | 8,908,864            | 995,114            | 3,768,004            |
| 4            | 4  | 3   | 45103 | Government Concessions                   | 37,600,000           | 0                    | (37,600,000)       | 56,436,545           |
| 4            | 5  | 1   | 47011 | External Grant Income                    | 105,000              | 79,442               | (25,558)           | 172,661              |
| 4            | 6  | 1   | 48011 | Income on Sale of Equipment Capital As   | 135,000              | 145,716              | 10,716             | 227,458              |
| 4            | 6  | 1   | 48012 | Income on Sale of Materials Capital Ass  | 3,600                | 2,910                | (690)              | 610                  |
| 4            | 6  | 1   | 48013 | Income on Sale of Apparatus Capital Ass  | 20,000               | 0                    | (20,000)           | 870                  |
| 4            | 6  | 1   | 48014 | Income on Sale of Vehicles Capital Asse  | 10,000               | 13,945               | 3,945              | 1,260                |
| 4            | 6  | 1   | 48015 | Income on Sale of Furniture Capital Asse | 169,000              | 32,760               | (136,240)          | 311,177              |
| 4            | 6  | 3   | 48501 | Income on Auction Sales of Capital Asse  | 5,051,500            | 5,173,961            | 122,461            | 5,512,691            |
| 4            | 7  | 1   | 49011 | Fines                                    | 274,000              | 246,597              | (27,403)           | 189,016              |
| 4            | 7  | 1   | 49021 | Penalties (Delay in Works Execution)     | 5,000                | 86,685               | 81,685             | 59,759               |
| 4            | 7  | 1   | 49031 | Compensations                            | 106,100              | 103,472              | (2,628)            | 83,887               |
| 4            | 7  | 1   | 49051 | Vehicle Towing Fees                      | 571,897              | 702,942              | 131,045            | 679,304              |
| 4            | 7  | 1   | 49052 | Traffic Accident & Report Fees           | 2,000,000            | 9,274,825            | 7,274,825          | 3,045,483            |
| 4            | 7  | 1   | 49061 | Forfeited Trust Monies                   | 229,025              | 929,312              | 700,287            | 1,372,252            |
| 4            | 7  | 2   | 31012 | Adjustments to Prior Years Results       | 70,000               | 275,274              | 205,274            | 250,455              |
| 4            | 7  | 2   | 49901 | Recovery of Fixed Expenses               | 125,000              | 192,965              | 67,965             | 176,380              |
| 4            | 7  | 2   | 49902 | Labour and Employees Cost                | 1,020,700            | 71,037               | (949,663)          | 599,158              |
| 4            | 7  | 2   | 49903 | Variance of Revenue Stamp Sales          | 0                    | 604,653              | 604,653            | 100                  |
| 4            | 7  | 2   | 49906 | Other Institutions Revenues              | 2,623,300            | 2,303,177            | (320,123)          | 2,902,741            |
| 4            | 7  | 2   | 49999 | Unclassified Revenue                     | 10,000,000           | 9,485,350            | (514,650)          | 36,800,827           |
| 4            | 7  | 3   | 49907 | Operation Surplus                        | 0                    | 19,829,419           | 19,829,419         | 2,270,049            |
| 4            | 7  | 3   | 49908 | Budget Surplus                           |                      | 19,829,419           | (19,829,419)       | 2,270,049            |
| <b>Total</b> |    |     |       |                                          | <b>2,790,892,000</b> | <b>2,963,486,955</b> | <b>132,936,117</b> | <b>3,036,522,122</b> |

## 6- Projects & Recurrent Expenditures Budget

|                                     |                      |                   |              |                        |                                         |                      |                      | BD                  |
|-------------------------------------|----------------------|-------------------|--------------|------------------------|-----------------------------------------|----------------------|----------------------|---------------------|
| Description                         | Initial Budget       | Additional Budget | Amendments   | Budget After Amendment | Carried Forward Budget from Prior Years | Available Budget     | Actual Expenditure   | Surplus (Exceeding) |
| <b>Recurrent Expenditure</b>        |                      |                   |              |                        |                                         |                      |                      |                     |
| Manpower                            | 1,311,952,074        | -                 | 18,414,943   | 1,330,367,017          | -                                       | 1,330,367,017        | 1,300,403,906        | 29,963,111          |
| Services                            | 168,006,952          | -                 | 28,673,654   | 196,680,606            | -                                       | 196,680,606          | 210,798,858          | (14,118,252)        |
| Consumables                         | 116,475,696          | -                 | 17,015,845   | 133,491,541            | -                                       | 133,491,541          | 131,207,934          | 2,283,607           |
| Assets                              | 31,830,904           | -                 | 4,998,661    | 36,829,565             | -                                       | 36,829,565           | 30,769,606           | 6,059,959           |
| Maintenance                         | 64,359,424           | -                 | 676,766      | 65,036,190             | -                                       | 65,036,190           | 66,514,923           | (1,478,733)         |
| Transfers                           | 916,726,150          | -                 | (84,299,320) | 832,426,830            | -                                       | 832,426,830          | 694,960,427          | 137,466,403         |
| Grants & Repayment of Loan Interest | 443,240,800          | -                 | 14,519,451   | 457,760,251            | -                                       | 457,760,251          | 442,388,256          | 15,371,995          |
| <b>Total Recurrent Expenditure</b>  | <b>3,052,592,000</b> | <b>-</b>          | <b>0</b>     | <b>3,052,592,000</b>   | <b>0</b>                                | <b>3,052,592,000</b> | <b>2,877,043,910</b> | <b>175,548,090</b>  |
| <b>Projects</b>                     | 571,500,000          | -                 | -            | 571,500,000            | 276,593,577                             | 848,093,577          | 476,701,208          | 371,392,369         |
| <b>Total Expenditure</b>            | <b>3,624,092,000</b> | <b>-</b>          | <b>0</b>     | <b>3,624,092,000</b>   | <b>276,593,577</b>                      | <b>3,900,685,577</b> | <b>3,353,745,118</b> | <b>546,940,459</b>  |

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

| Government Entity                                       | Initial Budget       | Addition<br>al<br>Budget | Amendment         | Budget After<br>Amendment | Carried<br>Forward<br>Budget<br>From<br>Previous<br>Years | Available<br>Budget  |
|---------------------------------------------------------|----------------------|--------------------------|-------------------|---------------------------|-----------------------------------------------------------|----------------------|
|                                                         |                      |                          |                   |                           |                                                           |                      |
| <b>Public Administration Sector</b>                     | <b>1,009,150,000</b> | <b>-</b>                 | <b>30,993,774</b> | <b>1,040,143,774</b>      | <b>-</b>                                                  | <b>1,040,143,774</b> |
| H.H. Prime Minister Court                               | 18,151,000           | -                        | -                 | 18,151,000                | -                                                         | 18,151,000           |
| Office of The First Deputy Prime Minister               | 2,000,000            | -                        | -                 | 2,000,000                 | -                                                         | 2,000,000            |
| H.H. Deputy Prime Minister offices                      | 723,000              | -                        | 337,183           | 1,060,183                 | -                                                         | 1,060,183            |
| H.H. Prime Minister's Advisors Offices                  | 3,523,000            | -                        | 39,940            | 3,562,940                 | -                                                         | 3,562,940            |
| Minister of state for Follow-Up                         | 359,000              | -                        | -                 | 359,000                   | -                                                         | 359,000              |
| Ministry of Defense                                     | 464,970,000          | -                        | 127,894           | 465,097,894               | -                                                         | 465,097,894          |
| Ministry of Interior                                    | 330,000,000          | -                        | -                 | 330,000,000               | -                                                         | 330,000,000          |
| Custom Affairs                                          | 16,005,000           | -                        | -                 | 16,005,000                | -                                                         | 16,005,000           |
| National Security                                       | 25,000,000           | -                        | 7,200,000         | 32,200,000                | -                                                         | 32,200,000           |
| National Guard                                          | 34,200,000           | -                        | 6,000,000         | 40,200,000                | -                                                         | 40,200,000           |
| Legislation & Legal Opinion Comm.                       | 2,375,000            | -                        | -                 | 2,375,000                 | -                                                         | 2,375,000            |
| Ministry of Foreign Affairs                             | 30,246,000           | -                        | 4,776,820         | 35,022,820                | -                                                         | 35,022,820           |
| Min. of Justice & Islamic Affairs - Justice             | 12,794,000           | -                        | 2,174,658         | 14,968,658                | -                                                         | 14,968,658           |
| Ministry of Cabinet Affairs                             | 1,684,000            | -                        | -                 | 1,684,000                 | -                                                         | 1,684,000            |
| Civil Service Bureau                                    | 5,085,000            | -                        | 771,403           | 5,856,403                 | -                                                         | 5,856,403            |
| Central Informatics Organization                        | 8,725,000            | -                        | -                 | 8,725,000                 | -                                                         | 8,725,000            |
| Min. of Justice & Islamic Affairs - Islamic Aff.        | 4,000,000            | -                        | 51,433            | 4,051,433                 | -                                                         | 4,051,433            |
| Survey & Land Registration Bureau                       | 6,030,000            | -                        | 96,697            | 6,126,697                 | -                                                         | 6,126,697            |
| Supreme Judicial Council                                | 8,280,000            | -                        | 1,983,368         | 10,263,368                | -                                                         | 10,263,368           |
| King Hamad Hospital                                     | 35,000,000           | -                        | 7,434,378         | 42,434,378                | -                                                         | 42,434,378           |
| <b>Social Services Sector</b>                           | <b>624,172,000</b>   | <b>-</b>                 | <b>44,202,010</b> | <b>668,374,010</b>        | <b>-</b>                                                  | <b>668,374,010</b>   |
| Ministry of Culture                                     | 7,535,000            | -                        | 1,378,299         | 8,913,299                 | -                                                         | 8,913,299            |
| Authority for Information Affairs                       | 19,154,000           | -                        | 3,750,000         | 22,904,000                | -                                                         | 22,904,000           |
| Ministry of Education                                   | 325,100,000          | -                        | -                 | 325,100,000               | -                                                         | 325,100,000          |
| Ministry of Health                                      | 213,912,000          | -                        | 35,863,333        | 249,775,333               | -                                                         | 249,775,333          |
| Ministry of Labor                                       | 6,067,000            | -                        | 97,974            | 6,164,974                 | -                                                         | 6,164,974            |
| Ministry of Social Development                          | 24,000,000           | -                        | 2,712,404         | 26,712,404                | -                                                         | 26,712,404           |
| General Org. For Youth And Sport                        | 13,093,000           | -                        | -                 | 13,093,000                | -                                                         | 13,093,000           |
| Secretariat of the Supreme Council for Youth and Sports | 13,011,000           | -                        | -                 | 13,011,000                | -                                                         | 13,011,000           |
| Minister of State for Information Affairs               | 300,000              | -                        | 400,000           | 700,000                   | -                                                         | 700,000              |
| Minister of state for Human Rights                      | 2,000,000            | -                        | -                 | 2,000,000                 | -                                                         | 2,000,000            |
| <b>Economic Services Sector</b>                         | <b>22,713,000</b>    | <b>-</b>                 | <b>67,000</b>     | <b>22,780,000</b>         | <b>-</b>                                                  | <b>22,780,000</b>    |
| Ministry of Industry & Commerce                         | 11,723,000           | -                        | -                 | 11,723,000                | -                                                         | 11,723,000           |
| National Oil & Gas Authority                            | 2,652,000            | -                        | 67,000            | 2,719,000                 | -                                                         | 2,719,000            |
| Ministry of Finance                                     | 8,338,000            | -                        | -                 | 8,338,000                 | -                                                         | 8,338,000            |
| <b>Infrastructure Sector</b>                            | <b>415,448,000</b>   | <b>-</b>                 | <b>1,060,593</b>  | <b>416,508,593</b>        | <b>-</b>                                                  | <b>416,508,593</b>   |
| Ministry of Housing                                     | 5,000,000            | -                        | 360,542           | 5,360,542                 | -                                                         | 5,360,542            |
| Ministry of Works                                       | 29,938,000           | -                        | 565,971           | 30,503,971                | -                                                         | 30,503,971           |
| Minister of State for Electricity & Water               | 300,000              | -                        | -                 | 300,000                   | -                                                         | 300,000              |
| Electricity & Water Authority                           | 350,000,000          | -                        | -                 | 350,000,000               | -                                                         | 350,000,000          |
| Ministry of Transportation                              | 29,910,000           | -                        | -                 | 29,910,000                | -                                                         | 29,910,000           |
| Ministry of State of Telecommunication Affairs          | 300,000              | -                        | 134,080           | 434,080                   | -                                                         | 434,080              |
| <b>Miscellaneous Budgets</b>                            | <b>34,822,000</b>    | <b>-</b>                 | <b>8,583,612</b>  | <b>43,405,612</b>         | <b>-</b>                                                  | <b>43,405,612</b>    |
| Min. of Mun. Aff. & Urban Plan.-General Plan. Dir.      | 11,744,000           | -                        | 6,000,000         | 17,744,000                | -                                                         | 17,744,000           |
| Rashed Club for Eq&Ho Racing                            | 1,452,000            | -                        | -                 | 1,452,000                 | -                                                         | 1,452,000            |
| High Council for Environment                            | 4,428,000            | -                        | 2,465,974         | 6,893,974                 | -                                                         | 6,893,974            |
| Moh'd Bin Khalifa Cardiac Center                        | 14,700,000           | -                        | 78                | 14,700,078                | -                                                         | 14,700,078           |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Government Entity                                                    | Initial Budget     | Additio<br>nal<br>Budget | Amendment           | Budget After<br>Amendment | Carried<br>Forward<br>Budget<br>From<br>Previous<br>Years | Available<br>Budget |
|----------------------------------------------------------------------|--------------------|--------------------------|---------------------|---------------------------|-----------------------------------------------------------|---------------------|
| Min. of State For Shura Coun. & Rep. Coun. Aff.                      | 1,450,000          | -                        | 41,000              | 1,491,000                 | -                                                         | 1,491,000           |
| Tenders & Auctions Board                                             | 1,048,000          | -                        | 76,560              | 1,124,560                 | -                                                         | 1,124,560           |
| <b>Trnsfrd Bud. &amp; Acc. Under MOF Supervision</b>                 | <b>946,287,000</b> | <b>-</b>                 | <b>(84,906,989)</b> | <b>861,380,011</b>        | <b>-</b>                                                  | <b>861,380,011</b>  |
| <b>1- Transferred Budget</b>                                         | <b>263,101,000</b> | <b>-</b>                 | <b>8,503,440</b>    | <b>271,604,440</b>        | <b>-</b>                                                  | <b>271,604,440</b>  |
| Municipalities Councils                                              | 612,000            | -                        | -                   | 612,000                   | -                                                         | 612,000             |
| The Constitutional Court                                             | 2,361,000          | -                        | 180,005             | 2,541,005                 | -                                                         | 2,541,005           |
| Alimony Fund                                                         | 250,000            | -                        | -                   | 250,000                   | -                                                         | 250,000             |
| Bahrain Chamber for Dispute Resolution                               | 1,500,000          | -                        | -                   | 1,500,000                 | -                                                         | 1,500,000           |
| E. Government Authority                                              | 4,072,000          | -                        | -                   | 4,072,000                 | -                                                         | 4,072,000           |
| National Authority for regulating the professions and health service | 1,500,000          | -                        | -                   | 1,500,000                 | -                                                         | 1,500,000           |
| Sunni Awqaf                                                          | 2,700,000          | -                        | -                   | 2,700,000                 | -                                                         | 2,700,000           |
| Ja'faria Awqaf                                                       | 2,700,000          | -                        | -                   | 2,700,000                 | -                                                         | 2,700,000           |
| Bahrain Stock Exchange Company                                       | 2,000,000          | -                        | -                   | 2,000,000                 | -                                                         | 2,000,000           |
| University of Bahrain                                                | 45,278,000         | -                        | 3,303,000           | 48,581,000                | -                                                         | 48,581,000          |
| Teachers' College (University of Bahrain)                            | 6,000,000          | -                        | -                   | 6,000,000                 | -                                                         | 6,000,000           |
| Bahrain Polytechnic                                                  | 13,100,000         | -                        | -                   | 13,100,000                | -                                                         | 13,100,000          |
| Quality Assurance Authority                                          | 5,400,000          | -                        | -                   | 5,400,000                 | -                                                         | 5,400,000           |
| food subsidy                                                         | 67,000,000         | -                        | -                   | 67,000,000                | -                                                         | 67,000,000          |
| Bait Al-quran                                                        | 76,000             | -                        | -                   | 76,000                    | -                                                         | 76,000              |
| Shura Council                                                        | 8,622,000          | -                        | -                   | 8,622,000                 | -                                                         | 8,622,000           |
| Districts                                                            | 5,000,000          | -                        | -                   | 5,000,000                 | -                                                         | 5,000,000           |
| High Council for Islamic Affairs                                     | 3,284,000          | -                        | -                   | 3,284,000                 | -                                                         | 3,284,000           |
| National Audit Court                                                 | 5,145,000          | -                        | -                   | 5,145,000                 | -                                                         | 5,145,000           |
| National Foundation for Human Rights                                 | 1,000,000          | -                        | 145,000             | 1,145,000                 | -                                                         | 1,145,000           |
| Issa Award For Human Sciences                                        | 1,000,000          | -                        | -                   | 1,000,000                 | -                                                         | 1,000,000           |
| Issa Cultural Centre                                                 | 1,500,000          | -                        | -                   | 1,500,000                 | -                                                         | 1,500,000           |
| Economic Development Board                                           | 6,300,000          | -                        | -                   | 6,300,000                 | -                                                         | 6,300,000           |
| Bahrain International Exhibition Center                              | 750,000            | -                        | -                   | 750,000                   | -                                                         | 750,000             |
| Royal Charity Organization                                           | 4,400,000          | -                        | -                   | 4,400,000                 | -                                                         | 4,400,000           |
| Council of Representatives'                                          | 10,403,000         | -                        | -                   | 10,403,000                | -                                                         | 10,403,000          |
| Council of Representatives' Elections Executive Committee            | -                  | -                        | 380                 | 380                       | -                                                         | 380                 |
| Bahrain Institute For Political Development                          | 1,500,000          | -                        | -                   | 1,500,000                 | -                                                         | 1,500,000           |
| Housing Programme-Rent Allowance                                     | 40,000,000         | -                        | 3,466,700           | 43,466,700                | -                                                         | 43,466,700          |
| housing Programme-Reduce the premium housing                         | 4,000,000          | -                        | -                   | 4,000,000                 | -                                                         | 4,000,000           |
| Bahrain Institute of Public Administration                           | 2,000,000          | -                        | 516,248             | 2,516,248                 | -                                                         | 2,516,248           |
| Labour Market Regulatory Authority                                   | 7,000,000          | -                        | -                   | 7,000,000                 | -                                                         | 7,000,000           |
| General Secretariat of the Supreme Defense Council                   | 288,000            | -                        | -                   | 288,000                   | -                                                         | 288,000             |
| Bahrain International Airshow                                        | 1,260,000          | -                        | -                   | 1,260,000                 | -                                                         | 1,260,000           |
| Bahrain Center for Strategic International and Energy studies        | 1,500,000          | -                        | -                   | 1,500,000                 | -                                                         | 1,500,000           |
| Palace Gudaibiya                                                     | -                  | -                        | 892,107             | 892,107                   | -                                                         | 892,107             |
| National Fund for Compensation of Harmed People                      | 1,000,000          | -                        | -                   | 1,000,000                 | -                                                         | 1,000,000           |
| Supreme Council of Health                                            | 300,000            | -                        | -                   | 300,000                   | -                                                         | 300,000             |
| High Authority for Information                                       | 300,000            | -                        | -                   | 300,000                   | -                                                         | 300,000             |
| Bahrain Internet Exchange                                            | 2,000,000          | -                        | -                   | 2,000,000                 | -                                                         | 2,000,000           |
| <b>2-Accounts Under MoFNE Supervision</b>                            | <b>683,186,000</b> | <b>-</b>                 | <b>(93,410,429)</b> | <b>589,775,571</b>        | <b>-</b>                                                  | <b>589,775,571</b>  |
| Repayment of Loan Interest                                           | 180,000,000        | -                        | 12,262,944          | 192,262,944               | -                                                         | 192,262,944         |
| Contribution to GCC                                                  | 7,400,000          | -                        | 503,068             | 7,903,068                 | -                                                         | 7,903,068           |
| Government Supports                                                  | 14,405,000         | -                        | -                   | 14,405,000                | -                                                         | 14,405,000          |
| Retiree Financial Support                                            | 800,000            | -                        | -                   | 800,000                   | -                                                         | 800,000             |
| Contributions to United Nations                                      | 2,650,000          | -                        | 612,169             | 3,262,169                 | -                                                         | 3,262,169           |
| Miscellaneous Commitments                                            | 8,500,000          | -                        | 10,780,612          | 19,280,612                | -                                                         | 19,280,612          |
| Improvement of Standard of Living for Retirees                       | 76,955,000         | -                        | 920,907             | 77,875,907                | -                                                         | 77,875,907          |
| Other Estimates                                                      | 124,466,000        | -                        | (98,732,815)        | 25,733,185                | -                                                         | 25,733,185          |
| Risk Financing                                                       | 600,000            | -                        | -                   | 600,000                   | -                                                         | 600,000             |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Government Entity                     | Initial Budget       | Additio<br>nal<br>Budget | Amendment    | Budget After<br>Amendment | Carried<br>Forward<br>Budget<br>From<br>Previous<br>Years | Available<br>Budget  |
|---------------------------------------|----------------------|--------------------------|--------------|---------------------------|-----------------------------------------------------------|----------------------|
| Social Insurance Public Authroity     | 16,500,000           | -                        | 219,491      | 16,719,491                | -                                                         | 16,719,491           |
| Programme for Early Retirement Scheme | 14,000,000           | -                        | -            | 14,000,000                | -                                                         | 14,000,000           |
| Govt Unemployment Insurance Share     | 17,000,000           | -                        | 1,378        | 17,001,378                | -                                                         | 17,001,378           |
| Social Security Fund                  | 26,000,000           | -                        | -            | 26,000,000                | -                                                         | 26,000,000           |
| Low - Income Families Support         | 105,000,000          | -                        | -            | 105,000,000               | -                                                         | 105,000,000          |
| Reserve Account (3%)                  | 88,910,000           | -                        | (19,978,183) | 68,931,817                | -                                                         | 68,931,817           |
| <b>Total</b>                          | <b>3,052,592,000</b> | <b>-</b>                 | <b>-</b>     | <b>3,052,592,000</b>      | <b>-</b>                                                  | <b>3,052,592,000</b> |

## 8- Recurrent Expenditure By Chapters And Ministries

|                                                                 |             |            |             |            |             |             |                                      |             |             | BD          |
|-----------------------------------------------------------------|-------------|------------|-------------|------------|-------------|-------------|--------------------------------------|-------------|-------------|-------------|
| Ministries or Government Authorities                            | Manpower    | Services   | Consumables | Assets     | Maintenance | Transfers   | Grants & Repayment of Loan Interests | Total       | Budget      | Actual 2012 |
| Court of H.R.H Prime Minister                                   | 3,759,498   | 3,334,202  | 206,618     | 114,595    | 16,683      | 10,500,000  | -                                    | 17,931,596  | 18,151,000  | 18,614,724  |
| Ministry of Defence                                             | 332,022,069 | 39,853,087 | 40,169,604  | 12,036,644 | 40,196,596  | 115,694     | 704,200                              | 465,097,894 | 465,097,894 | 408,760,059 |
| Ministry of Interior                                            | 286,731,690 | 20,888,939 | 6,734,610   | 4,371,762  | 6,004,639   | -           | -                                    | 324,731,640 | 330,000,000 | 313,610,327 |
| National Security Agency                                        | -           | -          | -           | -          | -           | 32,200,000  | -                                    | 32,200,000  | 32,200,000  | 27,062,969  |
| Legislation & Legal Opinion Commission                          | 1,757,048   | 370,931    | 18,024      | 47,403     | 28,282      | -           | -                                    | 2,221,688   | 2,375,000   | 1,920,497   |
| Ministry of Foreign Affairs                                     | 20,693,190  | 12,505,188 | 611,513     | 425,376    | 720,000     | -           | 67,553                               | 35,022,820  | 35,022,820  | 32,480,603  |
| Min. of Justice & Islam. Aff.&Awqaf (Justice & Islamic Affairs) | 10,417,232  | 3,346,472  | 228,214     | 234,748    | 543,992     | -           | 198,000                              | 14,968,658  | 14,968,658  | 21,751,595  |
| Ministry Of Education                                           | 273,320,858 | 34,278,171 | 4,597,693   | 2,214,332  | 4,395,100   | -           | 77,054                               | 318,883,208 | 325,100,000 | 294,072,020 |
| Ministry of Health                                              | 147,651,152 | 40,496,752 | 55,639,591  | 1,184,595  | 4,794,243   | -           | 9,000                                | 249,775,333 | 249,775,333 | 226,627,729 |
| Min. of Munc. Aff. & Urban Planning                             | 9,098,439   | 1,641,888  | 488,397     | 92,571     | 184,098     | 6,000,000   | -                                    | 17,505,393  | 17,744,000  | 16,836,412  |
| Ministry of Labour                                              | 4,949,991   | 973,524    | 159,758     | 44,228     | 37,473      | -           | -                                    | 6,164,974   | 6,164,974   | 5,866,092   |
| General Organisation for Youth & Sports                         | 3,148,799   | 3,376,187  | 132,777     | 237,303    | 466,672     | 3,046,792   | 1,928,707                            | 12,337,237  | 13,093,000  | 10,546,805  |
| Rashed Club for Eq&Ho Racing                                    | 957,797     | 240,265    | 16,138      | 36,387     | 201,413     | -           | -                                    | 1,452,000   | 1,452,000   | 1,514,015   |
| Ministry of Social Development                                  | 8,412,599   | 4,511,044  | 584,537     | 228,191    | 345,780     | 40,000      | 12,590,253                           | 26,712,404  | 26,712,404  | 25,365,459  |
| Office of The First Deputy Prime Minister                       | 85,429      | 54,722     | 7,212       | 27,125     | 803         | -           | -                                    | 175,291     | 2,000,000   | -           |
| H.H. Deputy Prime Minister Offices                              | 2,413,907   | 256,900    | 55,482      | 44,870     | 14,005      | -           | -                                    | 2,785,164   | 3,562,940   | 2,244,041   |
| H.H. Prime Minister's Advisors Offices                          | 876,773     | 114,243    | 5,730       | 1,053      | 1,736       | -           | -                                    | 999,535     | 1,060,183   | 811,299     |
| Minister of State of Follow-Up Affairs                          | 221,289     | 59,351     | 5,205       | 4,266      | 1,603       | -           | -                                    | 291,714     | 359,000     | 326,046     |
| Ministry of Commerce & Industry (Commerce)                      | 7,109,826   | 3,548,060  | 156,110     | 192,634    | 278,221     | -           | -                                    | 11,284,851  | 11,723,000  | 11,296,348  |
| Ministry of Housing                                             | 4,073,334   | 870,495    | 140,521     | 108,132    | 168,060     | -           | -                                    | 5,360,542   | 5,360,542   | 4,805,206   |
| Min of Electricity & Water Aff-40                               | 120,883     | 65,458     | 5,258       | 460        | -           | -           | -                                    | 192,059     | 300,000     | 52,258      |
| The Supreme Council for the Environment                         | 4,409,445   | 1,668,638  | 194,264     | 63,961     | 557,666     | -           | -                                    | 6,893,974   | 6,893,974   | 7,439,809   |
| Mohd Bin Khalifa Al Khalifa Cardiac Center                      | 6,561,323   | 261,059    | 6,053,810   | 1,362,834  | 461,052     | -           | -                                    | 14,700,078  | 14,700,078  | 12,866,168  |
| Ministry of Works                                               | 25,512,166  | 4,161,997  | 234,310     | 258,485    | 337,013     | -           | -                                    | 30,503,971  | 30,503,971  | 30,288,450  |
| Electricity & Water Authority                                   | -           | -          | -           | -          | -           | 350,000,000 | -                                    | 350,000,000 | 350,000,000 | 297,382,183 |
| Ministry of Transportation Affairs-48                           | 15,367,249  | 11,247,418 | 189,471     | 204,443    | 927,862     | -           | -                                    | 27,936,443  | 29,910,000  | 8,775,878   |
| National Guard                                                  | 38,230,224  | 587,422    | 644,707     | 143,527    | 146,106     | -           | 448,006                              | 40,199,992  | 40,200,000  | 34,160,197  |
| National Oil & Gas Authority                                    | 1,612,580   | 955,681    | 20,199      | 65,993     | 23,932      | -           | -                                    | 2,678,385   | 2,719,000   | 2,546,861   |
| Civil Aviation Affairs                                          | -           | -          | -           | -          | -           | -           | -                                    | -           | -           | 14,143,585  |
| Ministry of State of Telecommunication Affairs                  | 153,329     | 222,987    | 37,805      | 19,959     | -           | -           | -                                    | 434,080     | 434,080     | -           |
| Min. of State for Shura & Rep. Council Affairs                  | 1,104,120   | 337,054    | 10,377      | 20,350     | 634         | -           | -                                    | 1,472,535   | 1,491,000   | 1,354,094   |
| Ministry of State for Information Affairs-55                    | 334,285     | 61,884     | 13,095      | 10,180     | -           | -           | -                                    | 419,444     | 700,000     | 273,203     |
| Ministry of Human Rights Affairs-58                             | 478,813     | 408,979    | 29,609      | 108,792    | 3,176       | -           | -                                    | 1,029,369   | 2,000,000   | 198,514     |
| Tender & Auctions Board-59                                      | 695,802     | 396,052    | 24,374      | 3,262      | 5,070       | -           | -                                    | 1,124,560   | 1,124,560   | 1,130,531   |
| Transfers                                                       | -           | 1,274,038  | -           | -          | -           | 280,497,592 | 426,166,483                          | 707,938,113 | 861,380,011 | 569,850,318 |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Ministries or Government Authorities          | Manpower             | Services           | Consumables        | Assets            | Maintenance       | Transfers          | Grants &<br>Repayment of<br>Loan Interests | Total                | Budget               | Actual 2012          |
|-----------------------------------------------|----------------------|--------------------|--------------------|-------------------|-------------------|--------------------|--------------------------------------------|----------------------|----------------------|----------------------|
| Information Affairs Authority                 | 14,119,046           | 5,934,027          | 1,918,611          | 183,854           | 643,070           | -                  | -                                          | 22,798,608           | 22,904,000           | 24,183,558           |
| Ministry of Culture                           | 4,434,538            | 2,878,766          | 57,883             | 149,612           | 177,855           | 1,000,000          | 138,700                                    | 8,837,354            | 8,913,299            | 8,621,157            |
| Ministry of State for Cabinet Affairs         | 1,057,476            | 178,584            | 11,346             | 26,794            | 16,908            | -                  | -                                          | 1,291,108            | 1,684,000            | 1,314,455            |
| Civil Service Bureau                          | 4,831,389            | 854,487            | 28,105             | 36,942            | 105,479           | -                  | -                                          | 5,856,402            | 5,856,403            | 5,330,681            |
| Central Informatics Organisation              | 5,853,236            | 1,140,542          | 633,163            | 160,857           | 578,047           | -                  | -                                          | 8,365,845            | 8,725,000            | 8,649,908            |
| Youth&Sport High Council-75                   | 570,741              | 702,126            | 79,724             | 18,960            | 9,336             | 11,560,349         | 60,300                                     | 13,001,536           | 13,011,000           | 7,393,205            |
| Supreme Judicial Council                      | 9,701,106            | 466,866            | 15,785             | 55,451            | 24,160            | -                  | -                                          | 10,263,368           | 10,263,368           | -                    |
| Min. of Justice & Islam. Aff. & Awqaf (Islam. | 1,587,153            | 2,361,455          | 12,372             | 46,530            | 43,921            | -                  | -                                          | 4,051,431            | 4,051,433            | 3,357,838            |
| Land Registration Bureau                      | 5,214,141            | 722,788            | 60,162             | 13,857            | 115,749           | -                  | -                                          | 6,126,697            | 6,126,697            | 6,411,588            |
| Ministry of Finance                           | 5,738,022            | 1,155,603          | 62,469             | 105,787           | 436,946           | -                  | -                                          | 7,498,827            | 8,338,000            | 7,432,122            |
| Customs Affairs                               | 13,563,843           | 1,128,131          | 147,876            | 108,229           | 145,332           | -                  | -                                          | 15,093,411           | 16,005,000           | 14,545,519           |
| King Hamad Hospital                           | 21,452,076           | 906,395            | 10,765,425         | 5,954,272         | 3,356,210         | -                  | -                                          | 42,434,378           | 42,434,378           | 31,644,924           |
| <b>Total</b>                                  | <b>1,300,403,906</b> | <b>210,798,858</b> | <b>131,207,934</b> | <b>30,769,606</b> | <b>66,514,923</b> | <b>694,960,427</b> | <b>442,388,256</b>                         | <b>2,877,043,910</b> | <b>3,052,592,000</b> | <b>2,523,859,250</b> |

## 9- Recurrent Expenditures By Chapters, Sections, and Items

| Code |    |     |       | Description                                        | 2013        |             |             | Actual 2012 |
|------|----|-----|-------|----------------------------------------------------|-------------|-------------|-------------|-------------|
| Itm  | Ch | Sec | Ac    |                                                    | Budget      | Actual      | Difference  |             |
| 6    | 1  | 1   | 60011 | Basic Salaries                                     | 798,247,813 | 768,711,715 | 29,536,098  | 729,478,294 |
| 6    | 1  | 1   | 60021 | Overtime                                           | 16,397,814  | 16,280,448  | 117,366     | 14,993,202  |
| 6    | 1  | 1   | 61011 | Social Allowance                                   | 40,758,629  | 41,191,953  | (433,324)   | 39,855,920  |
| 6    | 1  | 1   | 61012 | Standard of Living Improvement                     | 53,180,077  | 54,646,890  | (1,466,813) | 49,383,796  |
| 6    | 1  | 1   | 61021 | Car & Transport Allowance                          | 22,665,425  | 23,393,611  | (728,186)   | 22,463,079  |
| 6    | 1  | 1   | 61022 | Telephone Allowance                                | 2,302,896   | 3,171,371   | (868,475)   | 2,869,609   |
| 6    | 1  | 1   | 61031 | Other Personal Allowances                          | 39,850,042  | 41,971,919  | (2,121,877) | 41,830,564  |
| 6    | 1  | 1   | 61032 | Special Award                                      | 35,400      | 4,400       | 31,000      | 0           |
| 6    | 1  | 1   | 61034 | DISCIPLINE AWARD                                   | 78,322      | 52,200      | 26,122      | 71,700      |
| 6    | 1  | 1   | 61035 | On Call Allowance (Consultant-Doctor)              | 2,486,000   | 2,169,566   | 316,434     | 1,880,109   |
| 6    | 1  | 1   | 61036 | Dedicated Govt Practice Allowance (Consultant-Doct | 2,490,999   | 3,136,555   | (645,556)   | 2,842,082   |
| 6    | 1  | 1   | 61038 | Air Navigation Allowance                           | 496,800     | 504,941     | (8,141)     | 458,981     |
| 6    | 1  | 1   | 61039 | Nursing Allowance                                  | 740,000     | 0           | 740,000     | 0           |
| 6    | 1  | 1   | 61043 | Housing Cost                                       | 134,610     | 3,018       | 131,592     | 62,140      |
| 6    | 1  | 1   | 61044 | Special Allowance                                  | 3,655,705   | 3,441,589   | 214,116     | 2,978,924   |
| 6    | 1  | 1   | 61991 | Other Allowances                                   | 9,414,428   | 13,526,571  | (4,112,143) | 9,424,183   |
| 6    | 1  | 2   | 60011 | Basic Salaries                                     | 67,752,080  | 69,333,927  | (1,581,847) | 51,503,683  |
| 6    | 1  | 2   | 60021 | Overtime                                           | 2,054,326   | 2,402,163   | (347,837)   | 2,102,990   |
| 6    | 1  | 2   | 61011 | Social Allowance                                   | 2,875,510   | 3,147,659   | (272,149)   | 2,913,134   |
| 6    | 1  | 2   | 61012 | Standard of Living Improvement                     | 51,030      | 55,986      | (4,956)     | 63,422      |
| 6    | 1  | 2   | 61021 | Car & Transport Allowance                          | 1,319,576   | 1,269,651   | 49,925      | 1,209,244   |
| 6    | 1  | 2   | 61022 | Telephone Allowance                                | 76,218      | 65,703      | 10,515      | 62,006      |
| 6    | 1  | 2   | 61031 | Other Personal Allowances                          | 5,038,381   | 5,332,425   | (294,044)   | 4,911,015   |
| 6    | 1  | 2   | 61034 | DISCIPLINE AWARD                                   | 8,600       | 3,200       | 5,400       | 17,600      |
| 6    | 1  | 2   | 61035 | On Call Allowance (Consultant-Doctor)              | 53,000      | 37,065      | 15,935      | 36,311      |
| 6    | 1  | 2   | 61041 | Expatriate Inducements                             | 376,168     | 154,600     | 221,568     | 161,684     |
| 6    | 1  | 2   | 61042 | Recruitment, Termination and Leave Cost            | 20,926,422  | 17,828,147  | 3,098,275   | 13,166,774  |
| 6    | 1  | 2   | 61043 | Housing Cost                                       | 12,609,419  | 13,701,276  | (1,091,857) | 10,901,909  |
| 6    | 1  | 2   | 61991 | Other Allowances                                   | 4,117,097   | 5,071,256   | (954,159)   | 4,111,497   |
| 6    | 1  | 2   | 64021 | Travel Costs                                       | 353         | 336         | 17          | 0           |
| 6    | 1  | 3   | 60011 | Basic Salaries                                     | 3,004,558   | 2,885,395   | 119,163     | 2,807,432   |
| 6    | 1  | 3   | 60021 | Overtime                                           | 16,360      | 7,600       | 8,760       | 9,241       |
| 6    | 1  | 3   | 61011 | Social Allowance                                   | 45,264      | 17,757      | 27,507      | 34,202      |
| 6    | 1  | 3   | 61021 | Car & Transport Allowance                          | 23,796      | 8,514       | 15,282      | 18,135      |
| 6    | 1  | 3   | 61022 | Telephone Allowance                                | 0           | 175         | (175)       | 225         |
| 6    | 1  | 3   | 61031 | Other Personal Allowances                          | 0           | 460         | (460)       | 224         |
| 6    | 1  | 3   | 61991 | Other Allowances                                   | 0           | 0           | 0           | 0           |
| 6    | 1  | 4   | 60011 | Basic Salaries                                     | 465,918     | 320,277     | 145,641     | 289,460     |
| 6    | 1  | 4   | 60021 | Overtime                                           | 840         | 1,105       | (265)       | 466         |
| 6    | 1  | 4   | 61011 | Social Allowance                                   | 4,943       | 2,226       | 2,717       | 1,094       |
| 6    | 1  | 4   | 61021 | Car & Transport Allowance                          | 1,999       | 1,166       | 833         | 424         |
| 6    | 1  | 4   | 61991 | Other Allowances                                   | 0           | 0           | 0           | (200)       |
| 6    | 1  | 5   | 61051 | Training Entitlements                              | 148,750     | 108,077     | 40,673      | 103,561     |
| 6    | 1  | 5   | 61052 | IT- IT Training Entitlements                       | 25,950      | 0           | 25,950      | 360         |
| 6    | 1  | 5   | 62011 | Course Expenses                                    | 7,931,829   | 6,689,665   | 1,242,164   | 6,517,222   |
| 6    | 1  | 5   | 62012 | Computer Course Expenses                           | 129,500     | 6,503       | 122,997     | 10,551      |
| 6    | 1  | 5   | 62014 | IT- Courses Expenses and Tuition Fees for IT       | 0           | 7,560       | (7,560)     | 0           |
| 6    | 1  | 5   | 62021 | Internal Conferences                               | 0           | 1,100       | (1,100)     | 0           |
| 6    | 1  | 5   | 62024 | Academic Entitlements                              | 100,000     | 35,591      | 64,409      | 29,497      |
| 6    | 1  | 5   | 74021 | Books and Stationery (Training)                    | 55,400      | 20,778      | 34,622      | 18,955      |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code |    |     |       | Description                                        | 2013       |            |              | Actual 2012 |
|------|----|-----|-------|----------------------------------------------------|------------|------------|--------------|-------------|
| Itm  | Ch | Sec | Ac    |                                                    | Budget     | Actual     | Difference   |             |
| 6    | 1  | 5   | 74022 | IT- Cost of Study Materials                        | 3,000      | 0          | 3,000        | 0           |
| 6    | 1  | 6   | 61051 | Training Entitlements                              | 9,677,692  | 11,314,407 | (1,636,715)  | 9,408,467   |
| 6    | 1  | 6   | 61052 | IT- IT Training Entitlements                       | 12,700     | 360        | 12,340       | 0           |
| 6    | 1  | 6   | 61059 | Training Allowances                                | 461,583    | 217,384    | 244,199      | 176,547     |
| 6    | 1  | 6   | 61992 | IT- Other IT Allowances                            | 120,000    | 0          | 120,000      | 0           |
| 6    | 1  | 6   | 62011 | Course Expenses                                    | 8,316,662  | 7,362,310  | 954,352      | 8,053,169   |
| 6    | 1  | 6   | 62012 | Computer Course Expenses                           | 7,750      | 0          | 7,750        | 1,993       |
| 6    | 1  | 6   | 62024 | Academic Entitlements                              | 178,465    | 102,645    | 75,820       | 193,575     |
| 6    | 1  | 6   | 64021 | Travel Costs                                       | 3,769,290  | 4,013,129  | (243,839)    | 3,432,942   |
| 6    | 1  | 6   | 64022 | IT- IT Travel Costs                                | 5,750      | 0          | 5,750        | 0           |
| 6    | 1  | 6   | 74021 | Books and Stationery (Training)                    | 20,400     | 4,937      | 15,463       | 7,340       |
| 6    | 1  | 6   | 74022 | IT- Cost of Study Materials                        | 0          | 151        | (151)        | 0           |
| 6    | 1  | 7   | 63011 | Government Share in Pension Scheme                 | 76,800,276 | 72,841,422 | 3,958,854    | 70,543,107  |
| 6    | 1  | 7   | 63012 | Govt Pension Share for Bahraini Military Persons   | 69,698,889 | 50,531,322 | 19,167,567   | 47,818,978  |
| 6    | 1  | 7   | 63013 | Govt Incentives for Non- Bahraini Military Persons | 8,170,000  | 6,809,291  | 1,360,709    | 5,358,953   |
| 6    | 1  | 7   | 63014 | Govt Unemployment Insurance Share                  | 8,030,288  | 8,696,008  | (665,720)    | 7,971,340   |
| 6    | 1  | 7   | 63015 | Purchasing Virtual Years Of Service                | 5,907,408  | 1,484,099  | 4,423,309    | 0           |
| 6    | 1  | 7   | 75031 | Garments for Employees                             | 4,815,497  | 10,112,040 | (5,296,543)  | 6,990,175   |
| 6    | 1  | 7   | 75033 | Food for Employees                                 | 6,815,731  | 18,987,540 | (12,171,809) | 18,579,111  |
| 6    | 1  | 8   | 65041 | Supply of Contract Labor                           | 1,174,867  | 1,115,760  | 59,107       | 1,084,651   |
| 6    | 1  | 8   | 65042 | Part-Time Labour                                   | 4,232,522  | 6,087,011  | (1,854,489)  | 4,935,962   |
| 6    | 2  | 1   | 62021 | Internal Conferences                               | 2,682,926  | 1,914,994  | 767,932      | 1,175,790   |
| 6    | 2  | 1   | 62022 | Overseas Conferences and Missions                  | 9,736,138  | 9,589,258  | 146,880      | 12,583,017  |
| 6    | 2  | 1   | 62023 | Official Business Visit                            | 28,000     | 56,394     | (28,394)     | 32,905      |
| 6    | 2  | 1   | 62031 | Exhibition Costs                                   | 3,105,197  | 2,585,609  | 519,588      | 1,733,530   |
| 6    | 2  | 1   | 62041 | Internal Sports Tournament                         | 69,700     | 32,639     | 37,061       | 14,914      |
| 6    | 2  | 1   | 62042 | External Sports Tournament                         | 542,000    | 723,064    | (181,064)    | 416,852     |
| 6    | 2  | 1   | 68021 | Cost of Guest Entertainment                        | 6,625,373  | 5,742,135  | 883,238      | 5,414,004   |
| 6    | 2  | 2   | 66011 | Telephone Installation and Usage Charges           | 8,884,797  | 9,258,949  | (374,152)    | 10,844,998  |
| 6    | 2  | 2   | 66021 | Intercom Equipment                                 | 20,200     | 0          | 20,200       | 0           |
| 6    | 2  | 2   | 66031 | Telex Installation & Usage Charges                 | 25,700     | 27,155     | (1,455)      | 6,971       |
| 6    | 2  | 2   | 66032 | Wireless Instruments                               | 34,084     | 43,080     | (8,996)      | 2,100       |
| 6    | 2  | 2   | 66033 | Telegram Charges                                   | 19,800     | 31,714     | (11,914)     | 20,744      |
| 6    | 2  | 2   | 66041 | IT -Licenses Support -Operating Systems            | 0          | 4,645      | (4,645)      | 0           |
| 6    | 2  | 2   | 66042 | IT -Licenses Support -Business Software            | 0          | 236,776    | (236,776)    | 0           |
| 6    | 2  | 2   | 66043 | IT -Licenses Support -Productivity Software        | 0          | 5,533      | (5,533)      | 0           |
| 6    | 2  | 2   | 66046 | IT- Licenses Support - Secur ity Software          | 0          | 19,264     | (19,264)     | 0           |
| 6    | 2  | 2   | 66047 | IT- Licenses Support - IT Management               | 0          | 24,830     | (24,830)     | 0           |
| 6    | 2  | 2   | 67011 | Postage Charges.                                   | 289,063    | 114,152    | 174,911      | 159,649     |
| 6    | 2  | 3   | 69011 | Desalinated and Artesian Water Costs               | 1,745,336  | 1,789,680  | (44,344)     | 1,661,690   |
| 6    | 2  | 3   | 69021 | Electricity Supply and Usage Costs                 | 13,468,168 | 14,084,886 | (616,718)    | 11,978,003  |
| 6    | 2  | 3   | 69026 | Arrears of electricity & water consumption         | 842,981    | 840,981    | 2,000        | 1,450,421   |
| 6    | 2  | 3   | 69039 | Municipality Fees-Various                          | 438,938    | 392,161    | 46,777       | 425,718     |
| 6    | 2  | 4   | 70011 | Land Rental                                        | 617,480    | 592,258    | 25,222       | 630,123     |
| 6    | 2  | 4   | 70012 | Operating Lease                                    | 8,275,437  | 9,002,530  | (727,093)    | 7,241,347   |
| 6    | 2  | 4   | 70014 | Financing Lease                                    | 2,408,773  | 2,339,462  | 69,311       | 2,416,386   |
| 6    | 2  | 4   | 70021 | Computer CPU Rental                                | 880,500    | 2,603,585  | (1,723,085)  | 2,467,533   |
| 6    | 2  | 4   | 70022 | Computer Peripherals Rental                        | 2,048,500  | 264,328    | 1,784,172    | 337,981     |
| 6    | 2  | 4   | 70023 | Systems & Application Software Rental              | 2,029,010  | 2,092,571  | (63,561)     | 2,060,151   |
| 6    | 2  | 4   | 70024 | Operational Services - Rent/Lease Agreement - IT   | 0          | 250        | (250)        | 0           |
| 6    | 2  | 4   | 70025 | IT- Operational Services – Rent/Lease Agreements   | 0          | 30,168     | (30,168)     | 0           |
| 6    | 2  | 4   | 70031 | Vehicles Including Trucks Rental                   | 12,918,602 | 13,253,119 | (334,517)    | 13,762,964  |
| 6    | 2  | 4   | 70032 | Tools and Heavy Machinery Rental                   | 205,500    | 443,310    | (237,810)    | 255,465     |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code |    |     |       | Description                                        | 2013       |            |              | Actual 2012 |
|------|----|-----|-------|----------------------------------------------------|------------|------------|--------------|-------------|
| Itm  | Ch | Sec | Ac    |                                                    | Budget     | Actual     | Difference   |             |
| 6    | 2  | 4   | 70039 | Instruments and Equipment Rental                   | 463,562    | 515,784    | (52,222)     | 491,994     |
| 6    | 2  | 5   | 65011 | Cleaning of Buildings and Power Stations           | 13,094,012 | 13,003,755 | 90,257       | 11,183,616  |
| 6    | 2  | 5   | 67029 | Transportation and Freight - Various               | 1,504,279  | 2,271,949  | (767,670)    | 1,863,288   |
| 6    | 2  | 5   | 71011 | Insurance for Power and Desalination Stations      | 500        | 230        | 270          | 130         |
| 6    | 2  | 5   | 71012 | Insurance on Vehicles                              | 542,925    | 494,021    | 48,904       | 436,063     |
| 6    | 2  | 5   | 71021 | Insurance on Building & Office Assets              | 112,414    | 44,464     | 67,950       | 50,518      |
| 6    | 2  | 5   | 71031 | Insurance on Machinery and Equipment               | 601,500    | 433,157    | 168,343      | 359,322     |
| 6    | 2  | 5   | 71032 | Insurance on Ships and Planes                      | 945,000    | 545,658    | 399,342      | 1,010,534   |
| 6    | 2  | 6   | 72019 | Advertising                                        | 1,196,348  | 749,887    | 446,461      | 733,495     |
| 6    | 2  | 6   | 72021 | Subscriptions to Papers and Magazines              | 748,373    | 554,900    | 193,473      | 706,590     |
| 6    | 2  | 6   | 72022 | Subscriptions to Exhibitions, Societies and Clubs  | 62,233     | 33,711     | 28,522       | 52,933      |
| 6    | 2  | 6   | 72023 | Subscriptions to Radio, TV & Press Agencies        | 928,280    | 822,068    | 106,212      | 624,598     |
| 6    | 2  | 6   | 72024 | Subscriptions to Various Organizations             | 4,035,593  | 3,523,483  | 512,110      | 4,999,950   |
| 6    | 2  | 6   | 72025 | Other Subscriptions                                | 300        | 0          | 300          | 0           |
| 6    | 2  | 6   | 72031 | Printing                                           | 2,357,083  | 2,923,740  | (566,657)    | 2,725,984   |
| 6    | 2  | 7   | 65031 | Guards and Security                                | 5,954,297  | 5,950,878  | 3,419        | 5,830,929   |
| 6    | 2  | 7   | 68011 | Incentives for Non-Employees                       | 6,043,606  | 8,100,041  | (2,056,435)  | 7,016,465   |
| 6    | 2  | 7   | 68012 | Presents for Non- Employees                        | 127,500    | 111,360    | 16,140       | 0           |
| 6    | 2  | 7   | 68031 | Fees and Commissions                               | 2,573,512  | 2,626,973  | (53,461)     | 2,297,550   |
| 6    | 2  | 7   | 73059 | Consultation and Research Costs                    | 10,588,794 | 8,116,939  | 2,471,855    | 9,533,569   |
| 6    | 2  | 7   | 81991 | Scholarships for Non-Employees                     | 10,511,364 | 11,322,765 | (811,401)    | 12,285,940  |
| 6    | 2  | 7   | 81992 | Overseas Treatment                                 | 37,636,987 | 38,262,474 | (625,487)    | 22,804,195  |
| 6    | 2  | 7   | 81995 | Outsourcing Cost of Operation & Mgt. of Hosp.      | 0          | 0          | 0            | (77)        |
| 6    | 2  | 7   | 99991 | Other Miscellaneous Costs & Petty Cash             | 4,148,941  | 7,378,465  | (3,229,524)  | 5,285,724   |
| 6    | 2  | 7   | 99993 | Other Military Expenses                            | 14,561,000 | 24,872,676 | (10,311,676) | 16,294,612  |
| 6    | 2  | 9   | 99991 | Other Miscellaneous Costs & Petty Cash             | 0          | 0          | 0            | 48          |
| 6    | 3  | 1   | 75011 | Gas for Laboratories and Office Use                | 481,400    | 365,376    | 116,024      | 6,628,412   |
| 6    | 3  | 1   | 75019 | Gas for Other Purposes                             | 192,340    | 184,122    | 8,218        | 196,559     |
| 6    | 3  | 2   | 75021 | Fuel & Oil for Generators                          | 91,600     | 114,109    | (22,509)     | 73,710      |
| 6    | 3  | 2   | 75022 | Fuel for Heavy Vehicles & Machinery                | 2,660,194  | 3,279,637  | (619,443)    | 3,692,944   |
| 6    | 3  | 2   | 75023 | Lubricants                                         | 145,000    | 104,388    | 40,612       | 120,066     |
| 6    | 3  | 2   | 75024 | Aircraft Expenses                                  | 2,020,000  | 1,908,566  | 111,434      | 3,387,383   |
| 6    | 3  | 2   | 75025 | Fuel for Ships                                     | 480,300    | 317,209    | 163,091      | 486,721     |
| 6    | 3  | 2   | 75026 | Aircraft Fuel & Oil                                | 3,000,000  | 2,424,368  | 575,632      | 3,091,778   |
| 6    | 3  | 2   | 75029 | Other Fuel & Oil                                   | 94,940     | 318,149    | (223,209)    | 272,859     |
| 6    | 3  | 3   | 75032 | Garments and Food for Non-Employees                | 3,224,015  | 1,967,167  | 1,256,848    | 2,428,727   |
| 6    | 3  | 3   | 75035 | Food for Non-Employees (non-stock)                 | 0          | 890,567    | (890,567)    | 805,969     |
| 6    | 3  | 3   | 75041 | Chemical, Insecticides and Detergents              | 1,214,739  | 1,504,849  | (290,110)    | 1,059,013   |
| 6    | 3  | 3   | 75042 | Chemicals, Insecticides and Detergents (non-stock) | 0          | 58,506     | (58,506)     | 22,889      |
| 6    | 3  | 3   | 75051 | Utensils and Miscellaneous Light Equipment         | 2,486,213  | 2,682,521  | (196,308)    | 2,294,740   |
| 6    | 3  | 3   | 75991 | Decorating Materials for Special Occasions         | 772,870    | 1,080,383  | (307,513)    | 622,001     |
| 6    | 3  | 3   | 75999 | Other Supplies & Materials                         | 4,066,618  | 4,356,016  | (289,398)    | 4,122,872   |
| 6    | 3  | 3   | 99012 | Rate Variance Gain/Loss                            | 0          | 18,591     | (18,591)     | 12,384      |
| 6    | 3  | 3   | 99013 | Invoice Price Variance                             | 0          | 1,500      | (1,500)      | (1,809)     |
| 6    | 3  | 3   | 99042 | Inventory Write On/off                             | 200,000    | 1,011,093  | (811,093)    | 531,895     |
| 6    | 3  | 3   | 99043 | Stock Adjustment                                   | 0          | (148,269)  | 148,269      | 0           |
| 6    | 3  | 3   | 99993 | Other Military Expenses                            | 22,528,000 | 18,646,434 | 3,881,566    | 10,152,103  |
| 6    | 3  | 3   | 99995 | Average Cost Adjustment                            | 0          | (28,277)   | 28,277       | (87,501)    |
| 6    | 3  | 4   | 72031 | Printing                                           | 16,000     | 15,751     | 249          | 6,059       |
| 6    | 3  | 4   | 74011 | Computer Stationery                                | 384,927    | 257,481    | 127,446      | 264,685     |
| 6    | 3  | 4   | 74012 | Stationery                                         | 2,526,361  | 2,341,844  | 184,517      | 1,989,135   |
| 6    | 3  | 4   | 74013 | Printing and Photocopying Items                    | 1,799,094  | 2,086,572  | (287,478)    | 2,484,895   |
| 6    | 3  | 4   | 74023 | Books                                              | 2,561,242  | 2,241,858  | 319,384      | 2,176,255   |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code |    |     |       | Description                                        | 2013       |            |             | Actual 2012 |
|------|----|-----|-------|----------------------------------------------------|------------|------------|-------------|-------------|
| Itm  | Ch | Sec | Ac    |                                                    | Budget     | Actual     | Difference  |             |
| 6    | 3  | 4   | 74991 | Maps and Posters                                   | 90,400     | 213,445    | (123,045)   | 75,216      |
| 6    | 3  | 5   | 75061 | Drugs and Medicines                                | 49,509,916 | 49,436,388 | 73,528      | 38,433,558  |
| 6    | 3  | 5   | 75062 | Surgical Materials                                 | 16,050,606 | 14,877,781 | 1,172,825   | 8,694,561   |
| 6    | 3  | 5   | 75063 | X-Ray Materials                                    | 1,195,500  | 722,054    | 473,446     | 665,937     |
| 6    | 3  | 5   | 75064 | Laboratory Materials                               | 7,420,504  | 10,055,465 | (2,634,961) | 6,345,296   |
| 6    | 3  | 5   | 75065 | Drugs and Medicines (non-stock)                    | 0          | 1,953,903  | (1,953,903) | 3,127,076   |
| 6    | 3  | 5   | 75066 | Surgical Materials (non-stock)                     | 0          | 794,860    | (794,860)   | 1,409,831   |
| 6    | 3  | 5   | 75067 | X-ray Materials (non-stock)                        | 0          | 9,989      | (9,989)     | 57,184      |
| 6    | 3  | 5   | 75068 | Laboratory Materials (non-stock)                   | 1,750,000  | 94,989     | 1,655,011   | 166,100     |
| 6    | 3  | 6   | 75071 | Advertising and Informative Programs               | 19,000     | 36,888     | (17,888)    | 48,403      |
| 6    | 3  | 6   | 75072 | Educational Programs                               | 186,063    | 3,373      | 182,690     | 82,407      |
| 6    | 3  | 6   | 75073 | Television Programmes                              | 3,160,089  | 1,798,577  | 1,361,512   | 897,705     |
| 6    | 3  | 9   | 99991 | Other Miscellaneous Costs & Petty Cash             | 1,962,410  | 2,004,916  | (42,506)    | 2,305,560   |
| 6    | 3  | 9   | 99994 | Aircraft Imprest                                   | 1,201,200  | 1,204,795  | (3,595)     | 1,188,983   |
| 6    | 4  | 1   | 17012 | Furnishing Additions                               | 1,827,710  | 2,287,585  | (459,875)   | 1,774,153   |
| 6    | 4  | 1   | 17022 | Passenger Vehicles Additions                       | 910,000    | 197,674    | 712,326     | 415,423     |
| 6    | 4  | 1   | 17032 | Trucks and Transport Vehicles Additions            | 50,000     | 37,800     | 12,200      | (31,681)    |
| 6    | 4  | 1   | 17042 | Special Purpose Vehicles Additions                 | 140,000    | 0          | 140,000     | 148,466     |
| 6    | 4  | 1   | 17072 | Ships and Marine Equipment Additions               | 308,000    | 20,687     | 287,313     | 120,508     |
| 6    | 4  | 1   | 17082 | Heavy Machinery and Tools Additions                | 100,000    | 142        | 99,858      | 6,068       |
| 6    | 4  | 1   | 17092 | Machines & Instruments Additions                   | 5,317,272  | 3,346,576  | 1,970,696   | 5,874,200   |
| 6    | 4  | 1   | 17102 | Motorcycle and Bicycles Additions                  | 89,000     | 0          | 89,000      | 11,467      |
| 6    | 4  | 1   | 19101 | Furniture Clearing-In                              | 0          | 820        | (820)       | 0           |
| 6    | 4  | 2   | 17012 | Furnishing Additions                               | 15,000     | 2,051      | 12,949      | 1,692       |
| 6    | 4  | 2   | 17022 | Passenger Vehicles Additions                       | 100,000    | 288,542    | (188,542)   | 74,500      |
| 6    | 4  | 2   | 17092 | Machines & Instruments Additions                   | 0          | 2,600      | (2,600)     | 298         |
| 6    | 4  | 3   | 17052 | Computer (CPU) Additions                           | 86,600     | 125,411    | (38,811)    | 35,968      |
| 6    | 4  | 3   | 17053 | Computer Peripherals Additions                     | 250,000    | 118,190    | 131,810     | 241,731     |
| 6    | 4  | 3   | 17054 | Personal Computer Additions                        | 649,500    | 1,602,710  | (953,210)   | 803,702     |
| 6    | 4  | 3   | 17062 | System and Application Software Addition           | 618,438    | 640,540    | (22,102)    | 120,349     |
| 6    | 4  | 3   | 19201 | IT- Hardware Acquisition- Communication            | 0          | 25,444     | (25,444)    | 0           |
| 6    | 4  | 3   | 19202 | IT- Hardware Acquisition - Server                  | 87,297     | 17,617     | 69,680      | 0           |
| 6    | 4  | 3   | 19203 | IT- Hardware Acquisition - Storage                 | 0          | 10,380     | (10,380)    | 0           |
| 6    | 4  | 3   | 19204 | IT- Hardware Acquisition - Security                | 0          | 3,575      | (3,575)     | 0           |
| 6    | 4  | 3   | 19205 | IT- Hardware Acquisition - Productivity            | 0          | 144,327    | (144,327)   | 0           |
| 6    | 4  | 3   | 19206 | IT- Hardware Acquisition - Supporting              | 0          | 15,919     | (15,919)    | 0           |
| 6    | 4  | 3   | 19208 | IT- License Acquisition- Productivity              | 0          | 5,545      | (5,545)     | 0           |
| 6    | 4  | 3   | 19209 | IT- License acquisition - Application Infra        | 0          | 2,810      | (2,810)     | 0           |
| 6    | 4  | 3   | 19212 | IT- License Acquisition - Security Software        | 0          | 8,785      | (8,785)     | 0           |
| 6    | 4  | 3   | 98012 | Asset Expense Consumable - IT                      | 0          | 2,451      | (2,451)     | 0           |
| 6    | 4  | 4   | 17053 | Computer Peripherals Additions                     | 2,000      | 0          | 2,000       | 0           |
| 6    | 4  | 4   | 17062 | System and Application Software Addition           | 800        | 0          | 800         | 0           |
| 6    | 4  | 5   | 17112 | Television Equipment Additions                     | 135,000    | 109,848    | 25,152      | 280,953     |
| 6    | 4  | 5   | 17122 | Broadcasting Equipment Additions                   | 23,750     | 0          | 23,750      | 25,729      |
| 6    | 4  | 5   | 17132 | Medical Equipment Additions                        | 2,318,078  | 6,433,372  | (4,115,294) | 2,822,589   |
| 6    | 4  | 5   | 17142 | Wire and Wireless Equipment Additions              | 1,742,750  | 673,651    | 1,069,099   | 1,631,003   |
| 6    | 4  | 5   | 17152 | Photocopiers, Printers & Word Processing Equip Add | 510,040    | 347,783    | 162,257     | 603,954     |
| 6    | 4  | 5   | 17162 | Agricultural Equipment Additions                   | 10,000     | 350        | 9,650       | 0           |
| 6    | 4  | 5   | 17172 | Air Conditioning and Heating Equipment Additions   | 1,150,000  | 1,194,571  | (44,571)    | 623,027     |
| 6    | 4  | 5   | 17182 | Fire Extinguishing Equipment Additions             | 111,000    | 153,895    | (42,895)    | 86,689      |
| 6    | 4  | 5   | 17902 | Other Equipment Additions                          | 555,533    | 1,128,017  | (572,484)   | 1,388,549   |
| 6    | 4  | 5   | 19051 | Television & Broadcasting Equipments               | 0          | 1,677      | (1,677)     | 0           |
| 6    | 4  | 5   | 19052 | Office's Equipments                                | 0          | 4,186      | (4,186)     | 0           |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code |    |     |       | Description                                        | 2013       |            |             | Actual 2012 |
|------|----|-----|-------|----------------------------------------------------|------------|------------|-------------|-------------|
| Itm  | Ch | Sec | Ac    |                                                    | Budget     | Actual     | Difference  |             |
| 6    | 4  | 5   | 19053 | Agriculture Equipments                             | 0          | 4,800      | (4,800)     | 0           |
| 6    | 4  | 5   | 19054 | Fire Extinguishing Equipments - Clearing-In        | 0          | 10,198     | (10,198)    | 0           |
| 6    | 4  | 5   | 19055 | Air Conditioning & Heating Equipments Clearing-In  | 0          | 7,328      | (7,328)     | 0           |
| 6    | 4  | 5   | 19056 | Medical Equipments Clearing-In                     | 0          | 135        | (135)       | 0           |
| 6    | 4  | 5   | 19057 | Furniture Clearing-In                              | 0          | 93,670     | (93,670)    | 0           |
| 6    | 4  | 5   | 19058 | Wireless Equipment Clearing-In                     | 0          | 4,085      | (4,085)     | 0           |
| 6    | 4  | 5   | 19062 | Education Equipment                                | 0          | 148        | (148)       | 0           |
| 6    | 4  | 5   | 19063 | Electrical Equipment                               | 0          | 5,079      | (5,079)     | 0           |
| 6    | 4  | 5   | 19064 | Machinery Equipment                                | 0          | 1,980      | (1,980)     | 0           |
| 6    | 4  | 5   | 19065 | Sports Equipment                                   | 0          | 14,743     | (14,743)    | 0           |
| 6    | 4  | 5   | 19066 | Other Equipment                                    | 0          | 11,299     | (11,299)    | 0           |
| 6    | 4  | 5   | 98011 | Asset Expense                                      | 0          | 5,909      | (5,909)     | 0           |
| 6    | 4  | 6   | 17112 | Television Equipment Additions                     | 750        | 340        | 410         | 0           |
| 6    | 4  | 6   | 17122 | Broadcasting Equipment Additions                   | 500        | 0          | 500         | 0           |
| 6    | 4  | 6   | 17142 | Wire and Wireless Equipment Additions              | 2,500      | 3,604      | (1,104)     | 424         |
| 6    | 4  | 6   | 17152 | Photocopiers, Printers & Word Processing Equip Add | 1,000      | 2,114      | (1,114)     | 1,014       |
| 6    | 4  | 6   | 17162 | Agricultural Equipment Additions                   | 500        | 455        | 45          | 1,028       |
| 6    | 4  | 6   | 17172 | Air Conditioning and Heating Equipment Additions   | 150,500    | 235,624    | (85,124)    | 228,984     |
| 6    | 4  | 6   | 17182 | Fire Extinguishing Equipment Additions             | 500        | 0          | 500         | 0           |
| 6    | 4  | 6   | 17902 | Other Equipment Additions                          | 6,250      | 3,270      | 2,980       | 1,285       |
| 6    | 4  | 8   | 19002 | Recurrent Asset Additions Clearing In              | 15,578,892 | 8,755,495  | 6,823,397   | 10,740,599  |
| 6    | 4  | 8   | 19101 | Furniture Clearing-In                              | 7,000      | 5,711      | 1,289       | 4,134       |
| 6    | 4  | 8   | 19102 | Vehicles Clearing-In                               | 0          | 0          | 0           | 17,594      |
| 6    | 4  | 8   | 19103 | Other Equipment Clearing-In                        | 200,000    | 48,304     | 151,696     | 660,503     |
| 6    | 4  | 8   | 19111 | Machines & Equipment-Clearing-In                   | 50,000     | 20,520     | 29,480      | 48,993      |
| 6    | 4  | 8   | 19112 | Wireless Equipment-Clearing-In                     | 25,000     | 14,358     | 10,642      | 27,097      |
| 6    | 4  | 8   | 19113 | Air Conditioning Equipment-Clearing-In             | 100,500    | 28,245     | 72,255      | 71,928      |
| 6    | 4  | 8   | 19121 | Medical Equipment-Clearing-In                      | 500,000    | 833,543    | (333,543)   | 178,837     |
| 6    | 4  | 8   | 19131 | Computer Hardware-Clearing-In                      | 50,000     | 87,702     | (37,702)    | 36,383      |
| 6    | 4  | 8   | 19132 | Computer Software-Clearing-In                      | 28,000     | 0          | 28,000      | (1,173)     |
| 6    | 4  | 8   | 98011 | Asset Expense                                      | 2,658,305  | 1,469,203  | 1,189,102   | 1,319,925   |
| 6    | 4  | 8   | 98101 | Future Clearing - Expense                          | 300,600    | 90,129     | 210,471     | 187,782     |
| 6    | 4  | 8   | 98103 | Other Equipment Clearing - Expense                 | 15,000     | 11,195     | 3,805       | 52,301      |
| 6    | 4  | 8   | 98111 | Machines & Equipment Clearing - Expense            | 5,500      | 16,929     | (11,429)    | (2,054)     |
| 6    | 4  | 8   | 98112 | Wireless Equipment Clearing - Expense              | 0          | 4,848      | (4,848)     | 5,896       |
| 6    | 4  | 8   | 98113 | Air Conditioning Equipment Clearing - Expense      | 5,000      | 3,686      | 1,314       | 11,626      |
| 6    | 4  | 8   | 98121 | Medical Equipment Clearing - Expense               | 10,000     | 16,557     | (6,557)     | 66,499      |
| 6    | 4  | 8   | 98131 | Computer Hardware Clearing - Expense               | 14,000     | 2,869      | 11,131      | 75          |
| 6    | 4  | 8   | 98132 | Computer Software Clearing - Expense               | 11,500     | 0          | 11,500      | (7,013)     |
| 6    | 5  | 1   | 78011 | Commercial Building Maintenance                    | 200        | 0          | 200         | 0           |
| 6    | 5  | 1   | 78012 | Residential Buildings Maintenance                  | 4,236,000  | 4,333,151  | (97,151)    | 3,262,247   |
| 6    | 5  | 1   | 78013 | Office Buildings Maintenance                       | 6,962,828  | 11,223,538 | (4,260,710) | 8,011,877   |
| 6    | 5  | 1   | 78017 | Office Building Maintenance (non-stock)            | 0          | 663,905    | (663,905)   | 1,095,435   |
| 6    | 5  | 2   | 78012 | Residential Buildings Maintenance                  | 75,000     | 0          | 75,000      | 122,425     |
| 6    | 5  | 2   | 78013 | Office Buildings Maintenance                       | 62,700     | 66,733     | (4,033)     | 68,144      |
| 6    | 5  | 3   | 78021 | Passenger Vehicle Maintenance                      | 2,774,065  | 2,529,151  | 244,914     | 3,004,460   |
| 6    | 5  | 3   | 78022 | Trucks & Transport Vehicle Maintenance             | 137,160    | 193,150    | (55,990)    | 190,882     |
| 6    | 5  | 3   | 78023 | Special Purpose Vehicles Maintenance               | 30,750     | 339,344    | (308,594)   | 255,097     |
| 6    | 5  | 3   | 78024 | Motorcycles and Bicycles Maintenance               | 50,000     | 89,439     | (39,439)    | 137,042     |
| 6    | 5  | 3   | 78031 | Ships and Marine Equipment Maintenance             | 5,109,324  | 4,093,066  | 1,016,258   | 4,074,775   |
| 6    | 5  | 3   | 78034 | Aircraft and Related Equipment Maintenance         | 23,450,000 | 18,692,335 | 4,757,665   | 21,419,337  |
| 6    | 5  | 3   | 78041 | Furniture Maintenance                              | 231,493    | 13,054     | 218,439     | 39,317      |
| 6    | 5  | 3   | 78042 | Heavy Machinery & Tools Maintenance                | 3,586,500  | 8,577,357  | (4,990,857) | 4,346,990   |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code |    |     |       | Description                                        | 2013        |             |             | Actual 2012 |
|------|----|-----|-------|----------------------------------------------------|-------------|-------------|-------------|-------------|
| Itm  | Ch | Sec | Ac    |                                                    | Budget      | Actual      | Difference  |             |
| 6    | 5  | 3   | 78043 | Machines and Instruments Maintenance               | 1,095,026   | 722,738     | 372,288     | 922,282     |
| 6    | 5  | 4   | 78051 | Computer (CPU) Maintenance                         | 1,406,413   | 1,228,658   | 177,755     | 981,027     |
| 6    | 5  | 4   | 78052 | Computer Peripherals Maintenance                   | 479,918     | 446,028     | 33,890      | 400,433     |
| 6    | 5  | 4   | 78053 | Personal Computers Maintenance                     | 791,095     | 544,410     | 246,685     | 359,071     |
| 6    | 5  | 4   | 78054 | System and Application Software Maintenance        | 1,565,303   | 1,906,348   | (341,045)   | 1,074,035   |
| 6    | 5  | 4   | 78055 | Operational Services - Maintenance Agreements - IT | 0           | 17,478      | (17,478)    | 0           |
| 6    | 5  | 4   | 78205 | IT- Maintenance - Productivity Hardware            | 0           | 2,666       | (2,666)     | 0           |
| 6    | 5  | 4   | 78212 | IT- Security Software Maintenance                  | 0           | 21,719      | (21,719)    | 0           |
| 6    | 5  | 4   | 78213 | IT- IT Management Software Maintenance             | 0           | 7,782       | (7,782)     | 0           |
| 6    | 5  | 5   | 78032 | Television Equipment Maintenance                   | 155,250     | 88,414      | 66,836      | 74,786      |
| 6    | 5  | 5   | 78033 | Broadcasting Equipment Maintenance                 | 2,250       | 0           | 2,250       | 0           |
| 6    | 5  | 5   | 78035 | Medical Equipment Maintenance                      | 2,861,500   | 2,227,670   | 633,830     | 2,206,525   |
| 6    | 5  | 5   | 78036 | Agricultural Equipment Maintenance                 | 4,200       | 4,808       | (608)       | 60          |
| 6    | 5  | 5   | 78037 | Medical Equipment Maintenance (non-stock           | 0           | 112,511     | (112,511)   | 233,087     |
| 6    | 5  | 5   | 78044 | Wire and Wireless Equipment Maintenance            | 1,421,322   | 456,794     | 964,528     | 1,050,502   |
| 6    | 5  | 5   | 78045 | Photocopiers, Printers and Word Proc Equip Maint   | 658,975     | 632,537     | 26,438      | 717,870     |
| 6    | 5  | 5   | 78046 | Air Conditioning and Heating Equipment Maintenance | 2,840,065   | 2,230,346   | 609,719     | 1,933,913   |
| 6    | 5  | 5   | 78047 | Fire Extinguishing Equipment Maintenance           | 368,459     | 247,671     | 120,788     | 303,286     |
| 6    | 5  | 5   | 78048 | Elevators Maintenance                              | 0           | 13,860      | (13,860)    | 0           |
| 6    | 5  | 5   | 78998 | Other Equipment Maintenance                        | 564,015     | 505,985     | 58,030      | 594,604     |
| 6    | 5  | 5   | 78999 | Other Maintenance                                  | 20,335      | 16,555      | 3,780       | 8,190       |
| 6    | 5  | 6   | 78048 | Elevators Maintenance                              | 259,660     | 198,091     | 61,569      | 253,186     |
| 6    | 5  | 6   | 78091 | Public Water Distribution Maintenance              | 515,000     | 737,045     | (222,045)   | 674,772     |
| 6    | 5  | 6   | 78092 | Water Production Plants Maintenance                | 244,248     | 183,327     | 60,921      | 247,695     |
| 6    | 5  | 6   | 78093 | Public Power Distribution Maintenance              | 274,000     | 605,846     | (331,846)   | 458,165     |
| 6    | 5  | 6   | 78094 | Power Houses & Sub-Stations Maintenance            | 1,203,000   | 1,425,269   | (222,269)   | 1,321,140   |
| 6    | 5  | 6   | 78111 | Public Parks Maintenance                           | 177,680     | 271,191     | (93,511)    | 161,981     |
| 6    | 5  | 6   | 78112 | Runways Maintenance (Planes) Maintenance           | 15,000      | 0           | 15,000      | 3,471       |
| 6    | 5  | 6   | 78998 | Other Equipment Maintenance                        | 1,407,456   | 844,663     | 562,793     | 753,223     |
| 6    | 5  | 6   | 78999 | Other Maintenance                                  | 0           | 290         | (290)       | 0           |
| 6    | 6  | 1   | 63014 | Govt Unemployment Insurance Share                  | 17,001,378  | 17,001,378  | 0           | 15,670,439  |
| 6    | 6  | 1   | 81536 | National Commission for Childhood                  | 20,000      | 20,000      | 0           | 20,000      |
| 6    | 6  | 1   | 81537 | High Committee for Disable Affairs                 | 20,000      | 20,000      | 0           | 20,000      |
| 6    | 6  | 1   | 81901 | Local Transfers                                    | 805,391,552 | 667,918,844 | 137,472,708 | 565,431,839 |
| 6    | 6  | 1   | 81902 | Local Transfers Payroll                            | 0           | 90,792      | (90,792)    | 89,949      |
| 6    | 6  | 1   | 91001 | Prior Year Expenditures Adjustments                | 0           | 0           | 0           | 303,000     |
| 6    | 6  | 2   | 81501 | Bahrain Olympic Committee Transfer                 | 9,793,900   | 9,793,718   | 182         | 0           |
| 6    | 6  | 9   | 88889 | Internal Budget Transfer                           | 200,000     | 115,695     | 84,305      | 164,139     |
| 6    | 7  | 3   | 80017 | Int. Islamic Leasing Sec. No. 2 Interest           | 17,689,860  | 17,689,860  | 0           | 18,013,247  |
| 6    | 7  | 3   | 80021 | Saudi Development Fund Interest                    | 170,010     | 76,133      | 93,877      | 93,386      |
| 6    | 7  | 3   | 80022 | Abu Dhabi Fund for Economic Development Interest   | 461,444     | 339,297     | 122,147     | 482,417     |
| 6    | 7  | 3   | 80023 | Arab Fund - Economic & Social Development Interest | 4,083,615   | 4,127,382   | (43,767)    | 4,822,505   |
| 6    | 7  | 3   | 80024 | Kuwait Fund for Arab Economic Development Interest | 2,233,478   | 1,297,423   | 936,055     | 1,504,231   |
| 6    | 7  | 3   | 80025 | Islamic Fund - Interest                            | 6,917,227   | 7,537,309   | (620,082)   | 6,892,670   |
| 6    | 7  | 3   | 80026 | Interest Int. Issue - Islamic L. Sec.              | 17,616,540  | 17,616,540  | 0           | 17,568,200  |
| 6    | 7  | 3   | 80027 | Qatar Dev. Fund-Interest                           | 0           | 0           | 0           | 0           |
| 6    | 7  | 3   | 80029 | Other External Loans Interest                      | 77,900,010  | 75,176,352  | 2,723,658   | 42,805,683  |
| 6    | 7  | 3   | 80043 | New Int.Dev.Bonds-Interest                         | 0           | 0           | 0           | 0           |
| 6    | 7  | 4   | 80011 | Interest on Development Bonds                      | 25,833,500  | 33,581,514  | (7,748,014) | 18,385,975  |
| 6    | 7  | 4   | 80012 | Interest on Treasury Bills                         | 14,880,000  | 10,672,064  | 4,207,936   | 12,803,833  |
| 6    | 7  | 4   | 80013 | Interest - Others                                  | 875,696     | 1,157,582   | (281,886)   | 1,608,214   |
| 6    | 7  | 4   | 80014 | AL-Salam Islamic Security Interest                 | 675,000     | 546,870     | 128,130     | 637,010     |
| 6    | 7  | 4   | 80016 | Interest on Islamic Leasing Security               | 22,926,564  | 22,444,619  | 481,945     | 24,735,432  |

Kingdom of Bahrain  
Consolidated Final Account  
For The Year Ended 31 December 2013

| Code         |    |     |       | Description                                        | 2013                 |                      |                    | Actual 2012          |
|--------------|----|-----|-------|----------------------------------------------------|----------------------|----------------------|--------------------|----------------------|
| Itm          | Ch | Sec | Ac    |                                                    | Budget               | Actual               | Difference         |                      |
| 6            | 7  | 5   | 81031 | Flour Subsidy                                      | 13,600,000           | 12,254,091           | 1,345,909          | 11,472,680           |
| 6            | 7  | 5   | 81032 | Lamb and Beef Subsidy                              | 50,610,000           | 35,708,338           | 14,901,662         | 37,342,638           |
| 6            | 7  | 5   | 81033 | Chicken Subsidy                                    | 2,790,000            | 3,117,863            | (327,863)          | 3,052,300            |
| 6            | 7  | 7   | 81012 | Grants to Societies                                | 2,026,000            | 1,810,781            | 215,219            | 1,721,386            |
| 6            | 7  | 7   | 81013 | Grants to National Clubs                           | 1,178,300            | 1,863,989            | (685,689)          | 1,734,824            |
| 6            | 7  | 7   | 81014 | Grants to Overseas Student Clubs                   | 45,000               | 45,018               | (18)               | 40,144               |
| 6            | 7  | 7   | 81015 | Grants to the General Committee of Bahrain Workers | 200,000              | 0                    | 200,000            | 12,034               |
| 6            | 7  | 7   | 81017 | Rewarding the Disabled                             | 10,986,100           | 10,985,800           | 300                | 10,232,600           |
| 6            | 7  | 7   | 81018 | Reduce Cost of Living Burden                       | 105,000,000          | 104,947,340          | 52,660             | 56,493,200           |
| 6            | 7  | 7   | 81019 | Improve the Standard of Living of Pensioners       | 77,875,907           | 77,875,907           | 0                  | 37,493,164           |
| 6            | 7  | 7   | 81999 | Other Grants                                       | 47,000               | 48,750               | (1,750)            | 48,400               |
| 6            | 7  | 8   | 81021 | Grants to Foreign Bodies                           | 64,000               | 67,553               | (3,553)            | 115,098              |
| 6            | 7  | 9   | 81043 | Gas Subsidy - E W A                                | 0                    | 0                    | 0                  | 41,006,645           |
| 6            | 7  | 9   | 81999 | Other Grants                                       | 1,075,000            | 1,399,881            | (324,881)          | 1,403,834            |
| <b>Total</b> |    |     |       |                                                    | <b>3,052,592,000</b> | <b>2,877,043,910</b> | <b>175,548,090</b> | <b>2,523,859,250</b> |

## 10- Transferred Budget Expenditures

|                                                                   |                    |                    |            | BD                 |
|-------------------------------------------------------------------|--------------------|--------------------|------------|--------------------|
| Government Entity                                                 | Budget             | Actual             | % Of Spend | Actual 2012        |
| Government Entities with Attached & Independent budgets           | 152,737,739        | 144,592,181        | 95         | 160,103,986        |
| Contributions to International Organizations                      | 11,165,237         | 10,637,371         | 95         | 8,955,280          |
| Support for Low-Income Families                                   | 105,000,000        | 104,947,340        | 100        | 56,493,200         |
| Food Support                                                      | 67,000,000         | 51,080,293         | 76         | 51,867,618         |
| Social Insurance Organization                                     | 16,719,491         | 16,719,491         | 100        | 16,616,929         |
| Government Share and Contribution in the Social System            | 800,000            | 515,317            | 64         | 516,879            |
| Early Retirement Programme                                        | 14,000,000         | -                  | -          | 936,233            |
| Government Share in Unemployment Insurance Program                | 17,001,378         | 17,001,378         | 100        | 15,670,439         |
| Social Security Fund                                              | 26,000,000         | 19,000,000         | 73         | 9,499,998          |
| Improvement of Standard of Living for Retirees                    | 77,875,907         | 77,875,907         | 100        | 37,493,165         |
| Housing Programme Support (Rent Allowance-Reduce of Installments) | 47,466,700         | 47,466,700         | 100        | 44,314,100         |
| Government Aid                                                    | 18,805,000         | 6,120,765          | 33         | 3,880,733          |
| Interest on Loans and Securities                                  | 192,262,944        | 192,262,944        | 100        | 150,352,802        |
| Retentions, Forwarded budgets, and Other Commitments              | 114,545,615        | 19,718,426         | 13         | 13,148,956         |
| <b>Total</b>                                                      | <b>861,380,011</b> | <b>707,938,113</b> | <b>82</b>  | <b>569,850,318</b> |

## 11- Projects Expenditures By Ministries & Government Authorities

|                                                     |                    |                    |            | BD                 |
|-----------------------------------------------------|--------------------|--------------------|------------|--------------------|
| Ministries or Government Authorities                | Budget             | Actual             | % Of Spend | Actual 2012        |
| Ministry of Defence                                 | 534,291            | 534,291            | 100        | -                  |
| Ministry of Interior                                | 30,000,000         | 23,072,323         | 77         | 41,698,349         |
| Legislation & Legal Opinion Commission              | 40,000             | -                  | -          | -                  |
| National Security Agency                            | 832,753            | 832,753            | 100        | 4,000,000          |
| Ministry of Foreign Affairs                         | 6,000,000          | 72,155             | 1          | 36,585             |
| H.H. Prime Minister's Rep.                          | 116,025            | 66,300             | 57         | 16,575             |
| Ministry of Justice & Islamic Affairs - Justice     | 2,298,999          | 958,867            | 42         | 388,588            |
| Ministry of Education                               | 17,150,164         | 10,446,290         | 61         | 11,771,922         |
| Ministry of Health                                  | 28,734,100         | 6,272,133          | 22         | 5,522,624          |
| Min. of Mun. Aff. & Urban Plan.                     | 25,612,600         | 4,026,287          | 16         | 9,479,203          |
| Ministry of Labor                                   | 660,255            | 102,587            | 16         | 275,779            |
| General Organization For Youth And Sport            | 24,418,660         | 3,865,258          | 16         | 20,496,068         |
| Ministry of Social Development                      | 2,924,199          | 944,366            | 32         | 1,018,593          |
| Ministry of Industry & Commerce                     | 14,025,709         | 1,829,239          | 13         | 5,095,279          |
| Ministry of Housing                                 | 152,885,646        | 125,124,677        | 82         | 201,397,390        |
| High Council for Environment                        | 1,150,000          | 264,672            | 23         | 584,758            |
| Ministry of Works                                   | 180,689,124        | 124,381,380        | 69         | 134,406,387        |
| Ministry of Transportation                          | 20,343,506         | 2,173,060          | 11         | 71,790             |
| National Guard                                      | 16,706,716         | 919,006            | 6          | 1,481,791          |
| Ministry of State of Telecommunication Affairs      | 714,600            | 392,944            | 55         | -                  |
| Civil Aviation Affairs                              | -                  | -                  | -          | 3,349,865          |
| Tender & Auctions Board                             | 200,000            | 121,934            | 61         | 127,489            |
| Transfers                                           | 232,982,649        | 132,461,358        | 57         | 250,062,378        |
| Information Affairs Authority                       | 12,418,094         | 5,998,187          | 48         | 10,161,430         |
| Ministry of Culture                                 | 21,455,409         | 15,803,910         | 74         | 24,465,715         |
| Office of The First Deputy Prime Minister           | 3,000,000          | -                  | -          | -                  |
| Civil Service Bureau                                | 1,217,388          | 152,498            | 13         | 488,162            |
| Central Informatics Organization                    | 9,714,015          | 967,080            | 10         | 1,008,448          |
| Supreme Judicial Council                            | 152,447            | 81,730             | 54         | -                  |
| Min. of Justice & Islamic Affairs - Islamic Affairs | 4,135,378          | 1,424,044          | 34         | 631,900            |
| Survey & Land Registration Bureau                   | 5,220,196          | 2,779,903          | 53         | 952,229            |
| Ministry of Finance                                 | 10,414,475         | 1,717,075          | 16         | 2,835,713          |
| Customs Affairs                                     | 6,044,794          | 1,473,515          | 24         | 1,889,059          |
| General Organization for maritime ports             | -                  | -                  | -          | 526,334            |
| King Hamad Hospital                                 | 15,301,385         | 7,441,386          | 49         | 2,797,168          |
| <b>Total</b>                                        | <b>848,093,577</b> | <b>476,701,208</b> | <b>56</b>  | <b>737,037,571</b> |

## **12-Electricity and Water Authority Expenditures**

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

### **13-Defence Force Expenditures**

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

#### **14- King Hamad Hospital Expenditures**

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

## **15-Carred Forwarded Amounts of Recurrent Budget**

Based on Finance Minister decision no. (3) for th year 2014 issued on 14 May 2014, no recurrent expenditure of the year 2013 carried forward to the next year.

## **16-Carred Forwarded Amounts of Projects Budget**

Ministry of Finance approved carrying forward part of the budget to the next financial year for certain projects based on public interest, after considering the following: Cash flow required to meet obliged commitments or the financial requirements for completing the remaining phases supposed to be implemented in the following year. Carried forward amount of project budget represents part of the difference between the total Projects budget for the year 2013 (BD848 million) and the Actual expenditure until 31st of December 2013 (BD477 million). Carried forward amounts is not shown within individual accounts of ministries and government authorities. Total amount of projects' budget carred forwarded from the year 2013 to year 2014 is BD270,562,104.

## Appendix 1: Statement of Receipts & Payments

**BD**

| Descriptions                                       | 2013                   | 2012                   |
|----------------------------------------------------|------------------------|------------------------|
| <b><u>Cash Flow form Operating Activities</u></b>  |                        |                        |
| <b><u>Receipts</u></b>                             |                        |                        |
| Oil & Gas                                          | 2,600,026,860          | 2,645,161,269          |
| Taxation & Fees                                    | 223,679,163            | 217,737,569            |
| Goods & Services                                   | 51,203,001             | 43,086,698             |
| Grants                                             | -                      | 56,436,545             |
| Fines, Penalties & Mis.                            | 42,727,776             | 53,731,912             |
| Amounts received for the benefit of others         | 119,087,259            | 38,119,985             |
| <b>Total</b>                                       | <b>3,036,724,059</b>   | <b>3,054,273,978</b>   |
| <b><u>Payments</u></b>                             |                        |                        |
| Manpower                                           | (1,291,068,419)        | (1,172,436,327)        |
| Services                                           | (198,678,371)          | (180,346,041)          |
| Consumables                                        | (77,182,565)           | (62,909,965)           |
| Maintenance                                        | (62,900,851)           | (56,407,803)           |
| Transfers                                          | (682,467,894)          | (591,427,319)          |
| Grants & Repayment of Loan Interests               | (408,522,756)          | (295,021,600)          |
| Advance payment and payment of payables            | (101,494,155)          | (68,314,977)           |
| Inventory                                          | (54,329,053)           | (42,421,054)           |
| <b>Total</b>                                       | <b>(2,876,644,064)</b> | <b>(2,469,285,086)</b> |
| <b>Net Cash Flow form Operating Activities</b>     | <b>160,079,995</b>     | <b>584,988,892</b>     |
| <b><u>Cash Flow form Investment Activities</u></b> |                        |                        |
| Projects                                           | (483,173,293)          | (659,717,482)          |
| Capital Assets                                     | (30,221,311)           | (30,031,339)           |
| Investments & Gov. Properties                      | 16,652,456             | 15,020,524             |
| Sale of Assets                                     | 274,773                | 714,036                |
| <b>Net Cash Flow form Investment Activities</b>    | <b>(496,467,375)</b>   | <b>(674,014,261)</b>   |
| <b><u>Cash Flow form Financing Activities</u></b>  |                        |                        |
| Loans Received                                     | 4,082,000,000          | 3,511,248,809          |
| Loans Repayment                                    | (2,889,403,556)        | (2,872,069,511)        |
| <b>Net Cash Flow form Financing Activities</b>     | <b>1,192,596,444</b>   | <b>639,179,298</b>     |
| <b>Net Increase/Decrease in Cash</b>               | <b>856,209,064</b>     | <b>550,153,929</b>     |

## Appendix 2: Account Payable

**BD**

| Chapter      | Descriptions                        | 2013               | 2012              |
|--------------|-------------------------------------|--------------------|-------------------|
| 1            | Manpower                            | 5,683,429          | 2,419,683         |
| 2            | Services                            | 17,104,220         | 10,596,766        |
| 3            | Consumables                         | 1,038,200          | 882,236           |
| 4            | Assets                              | 1,157,513          | 541,948           |
| 5            | Maintenance                         | 2,718,907          | 978,126           |
| 6            | Transfers                           | 6,834,227          | 4,070,043         |
| 7            | Grants & Repayment of Loan Intrests | 15,786,438         | 6,892,857         |
| 8            | Projects                            | 81,122,664         | 66,977,205        |
| -            | Others                              | 2,315,200          | 6,185,225         |
| <b>Total</b> |                                     | <b>133,760,798</b> | <b>99,544,089</b> |

### Appendix 3: Accrued Expenses

|                |                                     | <b>BD</b>         |                   |
|----------------|-------------------------------------|-------------------|-------------------|
| <b>Chapter</b> | <b>Descriptions</b>                 | <b>2013</b>       | <b>2012</b>       |
| 1              | Manpower                            | 1,106,448         | 644,187           |
| 2              | Services                            | 7,470,550         | 5,926,872         |
| 3              | Consumables                         | 1,372,992         | 941,524           |
| 4              | Assets                              | 959,327           | 935,033           |
| 5              | Maintenance                         | 1,847,349         | 1,491,625         |
| 6              | Transfers                           | 234,760           | -                 |
| 7              | Grants & Repayment of Loan Intrests | 55,693            | 138,429           |
| 8              | Projects                            | 17,101,077        | 20,488,535        |
| <b>Total</b>   |                                     | <b>30,148,196</b> | <b>30,566,205</b> |

#### Appendix 4: Encumbrances By Chapters

|                |                                     | <b>BD</b>          |                    |
|----------------|-------------------------------------|--------------------|--------------------|
| <b>Chapter</b> | <b>Descriptions</b>                 | <b>2013</b>        | <b>2012</b>        |
| 1              | Manpower                            | 316,696            | 193,231            |
| 2              | Services                            | 1,194,905          | 1,053,053          |
| 3              | Consumables                         | 274,064            | 437,940            |
| 4              | Assets                              | 797,456            | 160,448            |
| 5              | Maintenance                         | 334,245            | 169,392            |
| 6              | Transfers                           | 35,173             | -                  |
| 7              | Grants & Repayment of Loan Intrests | 483                | -                  |
| 8              | Projects                            | 97,586,327         | 156,432,817        |
| <b>Total</b>   |                                     | <b>100,539,349</b> | <b>158,446,881</b> |

## Appendix 5: Loans

|                                            |                   |                  |                    |                  | Thousand BD      |
|--------------------------------------------|-------------------|------------------|--------------------|------------------|------------------|
| Description                                | Beginning Balance | Amount Received  | Amount Paid        | Difference       | Ending Balance   |
| Treasury Bills                             | 930,000           | 2,390,000        | (2,190,000)        | 200,000          | 1,130,000        |
| AL-Salam Islamic Securities                | 54,000            | 288,000          | (234,000)          | 54,000           | 108,000          |
| Islamic Leasing Securities                 | 651,600           | 340,000          | (371,600)          | (31,600)         | 620,000          |
| Other Local Loans                          | 21,893            | -                | (6,255)            | (6,255)          | 15,638           |
| Government Local Development Bonds         | 635,000           | 500,000          | (50,000)           | 450,000          | 1,085,000        |
| <b>Total Local Loans</b>                   | <b>2,292,493</b>  | <b>3,518,000</b> | <b>(2,851,855)</b> | <b>666,145</b>   | <b>2,958,638</b> |
| International Islamic Leasing Securities   | 564,000           | -                | -                  | -                | 564,000          |
| International Government Development Bonds | 1,034,000         | 564,000          | -                  | 564,000          | 1,598,000        |
| Development Funds Loans                    | 295,394           | -                | (40,310)           | (40,310)         | 255,084          |
| <b>Foreign Loans</b>                       | <b>1,893,394</b>  | <b>564,000</b>   | <b>(40,310)</b>    | <b>523,690</b>   | <b>2,417,084</b> |
| <b>Total (Balance)</b>                     | <b>4,185,887</b>  | <b>4,082,000</b> | <b>(2,892,165)</b> | <b>1,189,835</b> | <b>5,375,722</b> |

## Appendix 6: Credit Facilities

| Description                                       | Thousand BD |          |
|---------------------------------------------------|-------------|----------|
|                                                   | 2013        | 2012     |
| Available Credit Facilities                       | 125,000     | 125,000  |
| Utilized Credit                                   | (58,734)    | (38,503) |
| Utilized Credit Facilities at the end of the year | 66,266      | 86,497   |