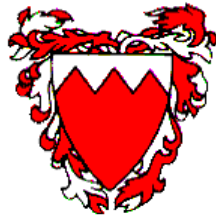


Kingdom of Bahrain



Consolidated Final Account

**For The Year Ended
31 December 2014**

Kingdom Of Bahrain
Consolidated Revenue/Expenditure Statement
For The Year Ended 31 December 2014

BD

Description	Notes	Budget 2014	Actual 2014	Actual 2013
Revenue				
Oil & Gas	5,4,2	2,404,200,000	2,662,346,395	2,600,157,462
Taxation & Fees	5,4	199,247,958	202,894,933	223,770,501
Gov. Goods & Services	5,4	53,826,194	53,917,847	52,604,109
Investments & Gov. Properties	5,4	75,933,016	82,346,641	17,571,022
Grants	5,4	37,600,000	28,169,772	0
Sale of Capital Assets	5,4	423,100	901,978	274,773
Fines, Penalties & Mis.	5,4	22,074,732	58,891,542	49,279,669
Total Revenue	5,4,3	2,793,305,000	3,089,469,108	2,943,657,536
Recurrent Expenditures				
Manpower	9,8,6	1,393,089,653	1,379,273,023	1,300,403,906
Services	9,8,6	193,441,876	223,123,791	210,798,858
Consumables	9,8,6	143,990,426	147,903,758	131,207,934
Assets	9,8,6	33,594,426	36,308,070	30,769,606
Maintenance	9,8,6	68,324,831	69,058,155	66,514,923
Transfers	9,8,6	800,408,192	729,348,815	694,960,427
Grants & Repayment of Loan Interest	9,8,6	519,893,596	511,214,633	442,388,256
Total Recurrent Expenditure	9,8,7,6,3	3,152,743,000	3,096,230,245	2,877,043,910
Projects	11,6,3	825,562,104	448,304,933	476,701,208
Total Expenditure	6	3,978,305,104	3,544,535,178	3,353,745,118
Surplus(Deficit) in Budget		(1,185,000,104)	(455,066,070)	(410,087,582)

Carried Forward Budget For The Year

			2014	2013
Recurrent Expenditures Budget	15,7,6		-	-
Projects Budget	16,6		185,000,000	270,562,104
Total Carried Forward Budget			185,000,000	270,562,104

Ahmed Ben Mohammed Al Khalifa
Finance Minister

1. Main Accounting Policies

1.1 Accounting Basis

Final Account is prepared according to the Modified Cash basis.

1.2 Revenue

1.2.1 Oil and Gas Revenue

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

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

1.2.2 Other General Revenues:

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

1.3 Manpower Costs

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

1.4 Non-Stock Goods and Services Expenditures

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

1.5 Stock items Expenditures

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

1.6 Purchases of Capital Goods

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

1.7 Transfers, Grants, And Subsidies

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

1.8 Interest Payable

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

1.9 Projects Costs:

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

1.10 Amendment in Revenue

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

1.11 Amendment in Expenditures

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

1.12 Carry Forward Budget:

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

2- Oil and Gas Revenue

		BD
Description	2014	2013
Revenue from Bahrain Field and Refinery		
Grand Revenue	3,692,584,112	3,854,885,734
Grand Costs	(3,486,110,815)	(3,631,231,590)
Net Revenue	206,473,297	223,654,144
Revenue from Abu-Sa'afa Field		
Grand Revenue	2,121,315,346	2,082,583,680
Grand Costs	(94,002,471)	(103,316,501)
Future Generation Reserve	(21,172,996)	(19,597,752)
Net Revenue	2,006,139,879	1,959,669,427
Gas Revenue	434,722,091	401,014,351
Oil Taxation and Fees	15,011,128	15,819,540
Distributed Dividends (Oil & Gas Holding Co.)	-	-
Net Revenue from Oil and Gas	2,662,346,395	2,600,157,462

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	1,563	-	-	19,622,089	19,622,090	100	-	-	-	-
Ministry of Defence	-	-	-	514,475,345	504,080,000	102	0	0	-	-
Ministry of Interior	40,729,524	34,600,000	118	358,410,204	355,500,000	101	19,650,560	36,983,077	53	53
National Security Agency	170	-	-	39,345,280	39,345,280	100	208,000	208,000	100	100
Legislation & Legal Opinion Commission	3,704	5,000	74	2,559,477	2,559,478	100	137,000.00	200,000	69	69
Ministry of Foreign Affairs	1,879,359	1,877,000	100	33,917,819	30,932,395	110	215,690	6,315,267	3	3
Min. of Justice & Islamic Aff. AWQAF (Justice Aff.)	9,952,681	9,498,000	105	16,646,836	16,646,836	100	690,458	1,998,203	35	35
Ministry Of Education	1,188,931	3,198,000	37	326,522,465	330,100,000	99	6,576,258	17,467,494	38	38
Ministry of Health	14,181,687	14,925,000	95	262,753,035	248,721,930	106	11,635,577	27,752,082	42	42
Min. of Munc. Aff. & Urban Planning	400,408	330,000	121	17,814,267	17,814,267	100	9,089,225	23,388,775	39	39
Ministry of Labour	1,382,127	2,188,000	63	6,628,449	6,667,000	99	137,191	633,166	22	22
General Organisation for Youth & Sports	77,142	35,500	217	12,718,968	13,093,000	97	6,154,567	19,593,504	31	31
Rashed Club for Eq&Ho Racing	-	-	-	1,743,682	1,743,684	100	124,662.00	400,000.00	31	31
Ministry of Social Development	4,087	12,500	33	28,817,563	28,817,564	100	535,785	2,487,080	22	22
Minister of State of Follow-Up Affairs	-	-	-	556,811	579,000	96	-	-	-	-
Ministry of Commerce & Industry	9,937,269	8,434,000	118	11,567,570	11,771,480	98	9,157,618	27,813,276	33	33
Ministry of Housing	31,943	30,000	106	5,443,886	5,443,886	100	120,389,470	147,214,194	82	82
Office of The First Deputy Prime Minister	-	-	-	814,906	2,000,000	41	6,000,000.00	6,000,000	-	-
H.H. Deputy Prime Minister Offices	-	-	-	3,218,910	3,720,811	87	44,200	49,725	89	89
H.H. Prime Minister's Advisors Offices	-	-	-	1,013,380	1,083,342	94	-	-	-	-
Minister of Energy Office	-	-	-	212,949	300,000	71	-	-	-	-
The Supreme Council for the Environment	371,440	579,000	64	7,437,298	6,680,196	111	278,975	1,809,728	15	15
Mohd Bin Khalifa Al Khalifa Cardiac Center	-	-	-	15,699,755	15,700,000	100	-	-	-	-
The Ministry of Works and Municipal Affairs and Urban Plar	1,950,626	393,000	496	31,446,852	31,076,200	101	90,937,940	153,649,827	59	59
Electricity & Water Authority	-	-	-	350,000,000	350,000,000	100	-	-	-	-
Ministry of Transportation and Communication	44,464,287	37,488,000	119	28,518,425	29,920,000	95	3,702,149	18,022,183	21	21
National Guard	-	-	-	40,200,000	40,200,000	100	1,941,835	22,787,709	9	9
National Oil & Gas Authority	48,960	-	-	2,706,944	2,706,945	100	-	-	-	-
Ministry of State of Telecommunication Affairs	-	-	-	297,127	300,000	99	288,856	321,656	90	90
Min. of State for Shura Council & Rep. Council Aff.	-	-	-	1,576,167	1,576,169	100	-	-	-	-
Ministry of State for Information Affairs	-	-	-	804,645	804,645	100	-	-	-	-
Ministry of Human Rights Affairs	-	-	-	1,062,823	2,000,000	53	-	-	-	-
Tender & Auctions Board	10,885.00	-	-	1,127,386	1,127,386	100	113,684	200,000	57	57

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Transfers	164,598,429	141,425,000	116	798,360,264	878,223,603	91	112,184,945	215,542,475	52
Oil & Gas Revenue	2,662,346,395	2,404,200,000	111	-	-	-	-	-	-
Information Affairs Authority	1,298,057	1,144,000	113	23,801,986	23,801,987	100	10,218,255	15,879,988	64
Ministry of Culture	12,515,374	8,570,000	146	9,635,613	9,770,000	99	19,073,668	27,307,797	70
Civil Service Bureau	14,151	5,000	283	6,189,898	6,189,898	100	213,833	1,217,388	18
General Secretariat of the Council of Ministers	-	-	-	1,362,257	1,684,000	81	-	-	-
Central Informatics Organisation	1,704,235	1,503,000	113	8,684,942	8,725,000	100	1,449,195	9,188,735	16
Youth&Sport High Council	0	-	-	14,995,639	15,011,000	100	-	-	-
Supreme Judicial Council	1,873.00	-	-	12,311,351	12,311,351	100	184,630	270,717	68
Min. of Justice & Islamic Aff. AWQAF (Islamic Aff.)	24,264	10,000	243	4,579,012	4,579,012	100	2,608,839	3,511,335	74
Land Registration Bureau	22,671,205	11,365,000	199	6,470,564	6,470,565	100	1,776,818	5,081,818	35
Ministry of Finance	34,588	3,000	1,153	7,874,088	8,338,000	94	1,255,961	9,754,755	13
Customs Affairs	97,643,744	111,487,000	88	17,035,966	16,505,000	103	1,626,679	4,652,150	35
King Hamad Hospital	-	-	-	39,247,352	38,500,000	102	9,702,410	17,860,000	54
Total	3,089,469,108	2,793,305,000	111	3,096,230,245	3,152,743,000	98	448,304,933	825,562,104	54

4- Revenue By Chapters And Ministries

Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Goods & Services	Investments & Properties	Grants	Sale of Capital Assets	Fines & Mis.	Total	Budget	Actual 2013
Court of H.R.H Prime Minister	-	-	-	-	-	-	1,563	1,563	-	958
Ministry of Interior	-	33,847,338	5,948,038	57,400	-	39,230	837,518	40,729,524	34,600,000	38,079,849
National Security Agency	-	-	170	-	-	-	-	170	-	760
Legislation & Legal Opinion Comm.	-	0	3,117	-	-	235	352	3,704	5,000	7,684
Ministry of Foreign Affairs	-	1,816,300	-	-	-	-	63,059	1,879,359	1,877,000	1,850,282
Min. of Justice & Islamic Aff. AWQAF (Justic	-	5,432,972	10,112	56,348	-	0	4,453,249	9,952,681	9,498,000	10,824,306
Ministry Of Education	-	24,440	107,295	-	-	58,733	998,463	1,188,931	3,198,000	1,091,114
Ministry of Health	-	24,838	13,013,358	133,892	-	37,076	972,523	14,181,687	14,925,000	13,815,100
Min. of Munc. Aff. & Urban Planning - Gener	-	38,041	190,127	77,575	-	37,235	57,430	400,408	330,000	326,067
Ministry of Labour	-	1,374,755	3,615	1,200	-	-	2,557	1,382,127	2,188,000	2,024,889
General Organisation for Youth & Sports	-	14,620	-	3,800	-	-	58,722	77,142	35,500	57,640
Ministry of Social Development	-	1,355	-	-	-	1,436	1,296	4,087	12,500	159,670
Ministry of Commerce & Industry	-	5,488,611	246,319	4,169,452	-	-	32,887	9,937,269	8,434,000	8,990,818
Ministry of Housing	-	21,672	-	-	-	-	10,271	31,943	30,000	33,460
The Supreme Council for the Environment	-	177,473	68	100,288	-	-	93,611	371,440	579,000	224,975
The Ministry of Works and Municipal Affairs	-	103,151	5,890	-	-	83,320	1,758,265	1,950,626	393,000	430,991
Ministry of Transportation and Communication	-	3,444,309	32,536,522	8,429,444	-	-	54,012	44,464,287	37,488,000	40,630,784
National Oil & Gas Authority	-	90	-	-	-	0	48,870	48,960	-	16,456
Tender & Auctions Board-59	-	10,885	-	-	-	-	-	10,885	-	0
Transfers	-	24,765,911	790,217	69,137,440	28,169,772	581,901	41,153,188	164,598,429	141,425,000	66,285,676
Oil & Gas Revenue	2,662,346,395	-	-	-	-	-	-	2,662,346,395	2,404,200,000	2,600,157,462
Information Affairs Authority	-	415,264	829,348	27,800	-	2,000	23,645	1,298,057	1,144,000	1,588,485
Ministry of Culture	-	12,317,975	12,600	151,912	-	0	32,887	12,515,374	8,570,000	10,977,595
Civil Service Bureau	-	0	-	-	-	-	14,151	14,151	5,000	367
Central Informatics Organisation	-	1,702,572	102	-	-	1,561	-	1,704,235	1,503,000	1,828,030
Youth&Sport High Council	-	0	-	-	-	-	-	0	-	250
Supreme Judicial Council	-	0	1,873	-	-	-	-	1,873	-	-
Min. of Justice & Islamic Aff. AWQAF (Islam	-	6,320	-	-	-	-	17,944	24,264	10,000	13,323
Land Registration Bureau	-	22,511,221	154,908	-	-	-	5,076	22,671,205	11,365,000	18,773,590
Ministry of Finance	-	2,240	-	90	-	2,130	30,128	34,588	3,000	44,993
Customs Affairs	-	89,352,580	64,168	0	-	57,121	8,169,875	97,643,744	111,487,000	125,421,962
Total	2,662,346,395	202,894,933	53,917,847	82,346,641	28,169,772	901,978	58,891,542	3,089,469,108	2,793,305,000	2,943,657,536

BD

5- Revenue By Chapter, Section, And Item

Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	1	1	40011	Oil Sales - Bahrain Field	209,461,200	206,473,297	2,987,903	223,654,144
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	1,769,676,800	2,027,312,875	(257,636,075)	1,979,267,179
4	1	1	40014	Future Generations Reserve- Abu-Sa'afa F	(21,000,000)	(21,172,996)	172,996	(19,597,752)
4	1	2	40032	Gas Sales - Sitra Power Station	17,253,800		17,253,800	
4	1	2	40034	Gas Sales - Riffa Power Station	23,889,700		23,889,700	
4	1	2	40035	Gas Sales - Hidd Power Station	71,669,600		71,669,600	
4	1	2	40037	Gas Sales to Electricity Power and Water :	57,070,200	62,390,724	(5,320,524)	54,155,856
4	1	2	40051	Gas Sales - Alba	99,541,200	107,213,712	(7,672,512)	101,266,533
4	1	2	40052	Gas Sales - Bapco	56,539,500	38,935,826	17,603,674	37,630,660
4	1	2	40053	Gas Sales - Banagas	34,291,200	36,231,980	(1,940,780)	34,248,280
4	1	2	40054	Gas Sales - Other Companies	71,221,300	189,949,848	(118,728,548)	173,713,023
4	1	3	42011	Gas Income Tax	8,779,700	10,605,738	(1,826,038)	11,676,073
4	1	3	42013	Petrol Tax	5,805,800	4,405,390	1,400,410	4,143,467
4	2	2	42501	Customs Duty on Essential Trade	50,000,000	45,313,631	4,686,369	28,116,872
4	2	2	42503	Customs Duty on Vehicles	12,000,000	7,457,362	4,542,638	8,877,231
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Tabac	30,000,000	16,968,822	13,031,178	59,526,086
4	2	2	42505	Customs Duty on Luxury Goods	16,000,000	17,912,053	(1,912,053)	18,019,058
4	2	2	42506	Customs Duty on Yachts	21,000	361,304	(340,304)	46,703
4	2	2	42507	Protection of Domestic Industries	300,000	573,849	(273,849)	497,919
4	2	3	43011	General Trade Activities Registration Fees	82,105	41,885	40,220	623,569
4	2	3	43021	Industrial Activities Registration Fees	5,000	9,603	(4,603)	3,288
4	2	3	43031	Financial Service Activities Registration F	10,000	13,892	(3,892)	13,450
4	2	3	43041	Miscellaneous Service Activities Registrat	771,193	1,579,778	(808,585)	754,447
4	2	3	43051	Commercial Agencies Registration Fees	14,000	13,787	213	18,197
4	2	3	43071	Organizing Engineering Professional Pract	190,000	40,000	150,000	194,639
4	2	3	44041	Pharmaceutical Products Licenses & Fees		31,799	(31,799)	15,445
4	2	3	44042	Health Facilities Licenses & Fees		109,042	(109,042)	31,613
4	2	3	44043	Health Professions Licenses & Fees		117,822	(117,822)	34,074
4	2	4	44011	Passport Fees	1,605,900	982,251	623,649	1,470,554
4	2	4	44012	Residence Permit Fees	2,073,600	2,428,954	(355,354)	2,145,700
4	2	4	44013	Visa & NOC Fees	8,606,000	11,471,167	(2,865,167)	9,291,907
4	2	4	44015	Population Card Fees	1,500,000	1,475,497	24,503	1,546,156
4	2	4	44016	CONSULTANCY SERVICES FEES	165,420	7,000	158,420	19,012
4	2	4	44021	Labour Market Regulatory Authority Fee	25,650,000	24,231,174	1,418,826	26,949,976
4	2	4	44031	Employment Permission Fees	1,349,000	783,410	565,590	1,200,965
4	2	4	44032	Employment Permission Renewal Fees	805,000	557,105	247,895	768,775
4	2	4	44051	Ownership Registration Fees	150,000	91,573	58,427	79,757
4	2	4	44052	Ownership Transfer Fees	11,009,000	22,418,893	(11,409,893)	18,569,156
4	2	4	44071	Car Registration Fees	12,338,420	14,490,304	(2,151,884)	14,183,298
4	2	4	44072	Driving License Fees	3,250,976	3,695,338	(444,362)	3,512,006
4	2	4	44091	Legal Fees	4,125,000	4,775,298	(650,298)	5,097,901
4	2	4	44092	Documentation Fees	550,000	526,107	23,893	571,020
4	2	4	44093	Certification of Official Documents Fee	1,230,000	2,581,558	(1,351,558)	2,424,129
4	2	4	44111	Tourism Services Classification Fees	360,000	456,500	(96,500)	457,350
4	2	4	44112	Hotel Service Fees	8,000,000	11,427,380	(3,427,380)	9,735,429

Kingdom of Bahrain
Consolidated Final Account
For The Year Ended 31 December 2014

Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	2	4	44131	Gold Assaying Fees	155,650	236,632	(80,982)	199,195
4	2	4	44132	Pearl Assaying Fees	28,850	56,916	(28,066)	42,490
4	2	4	44151	Design & Measurement Fees	5,500	6,988	(1,488)	6,438
4	2	4	44152	Design & Trademark Fees	1,600,000	1,299,825	300,175	1,349,574
4	2	4	44153	Trademarks & Commercial Reg. Amend. l	3,150,000	3,739,191	(589,191)	3,254,755
4	2	4	44171	Departure Fees	60,638	2,016,602	(1,955,964)	1,195,076
4	2	4	44172	Entrance Permit Fees	145,518	813,061	(667,543)	939,758
4	2	4	44191	Tender Fees	195,388	199,350	(3,962)	194,415
4	2	4	44211	Wireless Equipment Fees	583,300	753,425	(170,125)	893,524
4	2	4	44212	Vedio Sales Distribution Rights	3,000	10,164	(7,164)	8,110
4	2	4	44904	Ship Arrival and Departure Permit Fees	780,000	515,456	264,544	543,125
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	88,500	136,611	(48,111)	86,941
4	2	4	44908	Application Fees	290,000	166,574	123,426	261,418
4	3	1	41011	Hospital Private Room Charges	550,000	420,375	129,625	466,035
4	3	1	41012	Primary Health Care Charges	9,975,000	8,560,266	1,414,734	9,155,805
4	3	1	41013	Parcel & Postal Fees	1,425,000	1,466,386	(41,386)	1,399,256
4	3	1	41014	Special Medical Services Charges	15,000	18,439	(3,439)	11,637
4	3	1	41015	Road Accident Treatment Fees	5,000		5,000	419
4	3	1	41016	Limited Private Practice Charges	10,000	900	9,100	26,283
4	3	1	41017	Out-Patient Charges	1,040,000	1,224,931	(184,931)	1,100,859
4	3	1	41018	Medical Commission Fees	310,000	115,491	194,509	240,736
4	3	1	41019	Occupational Injury Treatment Fees	270,000	272,660	(2,660)	270,000
4	3	1	41020	Pre-employment Medical Examination Fee	440,000	455,586	(15,586)	421,290
4	3	1	41021	Registration of College for Health Science	150,000	13,000	137,000	69,600
4	3	1	41023	X-Ray Fees	35,000	40,884	(5,884)	35,184
4	3	1	41024	Lab. Fees	85,000	110,623	(25,623)	102,261
4	3	1	41025	Operations Fees	105,000	201,883	(96,883)	98,517
4	3	1	41026	Maternity Services	155,000	130,374	24,626	102,315
4	3	1	41031	Parcel & Postal Fees	450,000	956,945	(506,945)	1,131,140
4	3	1	41032	Post Box Rental	350,000	520,760	(170,760)	330,142
4	3	1	41033	Transit Post Fees	400,000	357,218	42,782	301,212
4	3	1	41034	Stamp Sales	1,500,000	908,474	591,526	879,913
4	3	1	41035	Franking Machine Sales	2,100,000	3,000,233	(900,233)	1,918,800
4	3	1	41051	Container Handling & Storage Charges	5,784,552	4,519,780	1,264,772	4,590,131
4	3	1	41052	Harbor Services Charges	1,018,650	1,331,112	(312,462)	995,111
4	3	1	41053	Port Operation Charges	889,439	1,542,199	(652,760)	1,463,716
4	3	1	41054	Port Administration Service Charges	33,075		33,075	
4	3	1	41055	Customs Stamp - Containers	55,000	54,339	661	60,634
4	3	1	41071	Aeroplane Landing Fees	1,514,164	604,765	909,399	1,488,855
4	3	1	41072	Aeroplane Parking Fees		2,626	(2,626)	(3,177)
4	3	1	41073	Overflying Fees	15,112,820	18,437,758	(3,324,938)	17,525,693
4	3	1	41091	Telephone Usage Charges	1,500	65,940	(64,440)	67,213
4	3	1	41111	Vehicle Parking Fees	97,276	116,437	(19,161)	108,192
4	3	1	41112	Driving Instruction Fees	855,557	1,047,936	(192,379)	1,089,257
4	3	1	41151	Advertisement Sales	656,000	594,859	61,141	561,745
4	3	1	41171	Security Guard Income	3,200,000	4,336,260	(1,136,260)	3,989,825
4	3	1	41212	Subscriptions to Training Programmes	3,864,580	750,616	3,113,965	1,019,923
4	3	1	41231	Water Wells Drilling Income	20,000		20,000	

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Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	3	1	41232	Land Survey Charges	150,000	77,665	72,335	81,671
4	3	1	41901	Issue of Certificate Charges	635,852	764,074	(128,222)	695,993
4	3	1	41902	Examination Charges	28,025	36,661	(8,636)	28,996
4	3	1	41905	News and Media Services	55,000	159,062	(104,062)	181,050
4	3	2	40111	Agricultural Product Sales	76,000	27,111	48,889	27,478
4	3	2	40112	Animal Product Sale	16,500	17,458	(958)	
4	3	2	40131	Printing Press Sales	3,000	44,437	(41,437)	94,827
4	3	2	40132	Publication Fees	59,150	84,272	(25,122)	41,424
4	3	2	40133	Book Sales	85,000	47,987	37,013	51,578
4	3	2	40134	Magazines & Newspaper Sales	11,300	11,952	(652)	11,747
4	3	2	40135	Official Forms and Documents Sales	191,000	338,579	(147,579)	339,654
4	3	2	40136	Airport Information Publication	2,754	5,358	(2,604)	11,617
4	3	2	40151	Philatelic Office Sales	30,000	20,063	9,937	14,385
4	3	2	40914	Handmade Product Sales	10,000	8,724	1,276	5,171
4	3	2	40915	Other Product Sales		94,390	(94,390)	
4	4	1	45011	Shares Dividends and Capital Income	3,000,000	7,000,000	(4,000,000)	305,701
4	4	1	45014	Government returns from Oil & Gas Holdi	56,400,000	56,400,000	0	
4	4	1	45102	Duty Free Shopping Concessions			0	21,542
4	4	1	45501	Interest of Deposits & Bank Accounts	138,588	1,198,831	(1,060,243)	930,080
4	4	2	46011	Land Rent	2,327,132	2,263,548	63,584	1,325,647
4	4	2	46021	Industrial Estates Rent	3,766,500	4,921,444	(1,154,944)	4,471,011
4	4	2	46031	Houses & Building Rents	1,937,715	211,749	1,725,966	1,476,047
4	4	2	46041	Commercial Stores Rents	130,643	155,477	(24,834)	91,293
4	4	2	46051	Galleries & Theaters Rents	20,000	15,600	4,400	11,950
4	4	2	46071	Equipment Rents	10,000	17,436	(7,436)	4,386
4	4	2	46081	Exhibition Rents	80,000	132,712	(52,712)	24,500
4	4	3	40201	Inventory Sales		120	(120)	
4	4	3	45103	Government Concessions	8,122,438	10,029,723	(1,907,285)	8,908,864
4	5	1	47011	External Grant Income	37,600,000	28,169,772	9,430,228	
4	6	1	48011	Income on Sale of Equipment Capital Asss	105,000	66,149	38,851	79,443
4	6	1	48012	Income on Sale of Materials Capital Asset	115,000	154,369	(39,369)	145,716
4	6	1	48013	Income on Sale of Apparatus Capital Asse	3,600	1,206	2,394	2,910
4	6	1	48014	Income on Sale of Vehicles Capital Assets	20,000	149,888	(129,888)	
4	6	1	48015	Income on Sale of Furniture Capital Asset:	10,000	1,985	8,015	13,945
4	6	2	48101	Income on Sale of Land		432,013	(432,013)	
4	6	3	48501	Income on Auction Sales of Capital Assets	169,500	96,367	73,133	32,760
4	7	1	49011	Fines	5,051,500	4,589,838	461,662	5,173,961
4	7	1	49021	Penalties (Delay in Works Execution)	274,000	1,667,249	(1,393,249)	246,597
4	7	1	49031	Compensations	5,000	23,640	(18,640)	86,685
4	7	1	49051	Vehicle Towing Fees	106,591	106,399	192	103,472
4	7	1	49052	Traffic Accident & Report Fees	577,616	730,799	(153,183)	702,942
4	7	1	49061	Forfeited Trust Monies	2,000,000	8,268,318	(6,268,318)	9,274,825
4	7	2	31012	Adjustments to Prior Years Results	229,025	1,482,049	(1,253,024)	929,312
4	7	2	49901	Recovery of Fixed Expenses	70,000	40,730	29,270	275,274
4	7	2	49902	Labour and Employees Cost	125,000	180,165	(55,165)	192,965
4	7	2	49903	Variance of Revenue Stamp Sales	1,021,700	63,059	958,641	71,037
4	7	2	49905	Commitment Compensation		18,500	(18,500)	
4	7	2	49906	Other Institutions Revenues		792,381	(792,381)	604,653
4	7	2	49999	Unclassified Revenue	2,614,300	2,744,268	(129,968)	2,303,177

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Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
4	7	3	49907	Operation Surplus	10,000,000	35,214	9,964,786	9,485,350
4	7	3	49908	Budget Surplus		38,148,935	(38,148,935)	19,829,419
Total					2,793,305,000	3,089,469,108	(296,164,107)	2,943,657,541

6- Projects & Recurrent Expenditures Budget

Description	Initial Budget	Additional Budget	Amendments	Budget After Amendment	Carried Forward Budget from Prior Years	Available Budget	Actual Expenditure	Surplus (Exceeding)	BD
Recurrent Expenditure									
Manpower	1,378,150,851	-	14,938,802	1,393,089,653	-	1,393,089,653	1,379,273,023	13,816,630	
Services	168,299,118	-	25,142,758	193,441,876	-	193,441,876	223,123,791	(29,681,915)	
Consumables	125,848,670	-	18,141,756	143,990,426	-	143,990,426	147,903,758	(3,913,332)	
Assets	30,680,711	-	2,913,715	33,594,426	-	33,594,426	36,308,070	(2,713,644)	
Maintenance	68,330,425	-	(5,594)	68,324,831	-	68,324,831	69,058,155	(733,324)	
Transfers	938,540,725	-	(138,132,533)	800,408,192	-	800,408,192	729,348,815	71,059,377	
Grants & Repayment of Loan Interest	446,892,500	-	73,001,096	519,893,596	-	519,893,596	511,214,633	8,678,963	
Total Recurrent Expenditure	3,156,743,000	-	(4,000,000)	3,152,743,000	0	3,152,743,000	3,096,230,245	56,512,755	
Projects	551,000,000	-	4,000,000	555,000,000	270,562,104	825,562,104	448,304,933	377,257,171	
Total Expenditure	3,707,743,000	-	0	3,707,743,000	270,562,104	3,978,305,104	3,544,535,178	433,769,926	

BD

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

						BD
Government Entity	Initial Budget	Additional Budget	Amendment	Budget After Amendment	Carried Forward Budget From Previous Years	Available Budget
Public Administration Sector	1,079,460,000	-	31,774,058	1,111,234,058	-	1,111,234,058
H.H. Prime Minister Court	18,151,000	-	1,471,090	19,622,090	-	19,622,090
Office of The First Deputy Prime Minister	2,000,000	-	-	2,000,000	-	2,000,000
H.H. Deputy Prime Minister offices	3,523,000	-	197,811	3,720,811	-	3,720,811
H.H. Prime Minister's Advisors Offices	723,000	-	360,342	1,083,342	-	1,083,342
Minister of state for Follow-Up	359,000	-	220,000	579,000	-	579,000
Ministry of Defense	501,980,000	-	2,100,000	504,080,000	-	504,080,000
Ministry of Interior	355,000,000	-	500,000	355,500,000	-	355,500,000
Custom Affairs	16,005,000	-	500,000	16,505,000	-	16,505,000
National Security	27,300,000	-	12,045,280	39,345,280	-	39,345,280
National Guard	37,200,000	-	3,000,000	40,200,000	-	40,200,000
Legislation & Legal Opinion Comm.	2,375,000	-	184,478	2,559,478	-	2,559,478
Ministry of Foreign Affairs	30,246,000	-	686,395	30,932,395	-	30,932,395
Min. of Justice & Islamic Affairs - Justice	12,794,000	-	3,852,836	16,646,836	-	16,646,836
General Secretariat of the Council of Ministers	1,684,000	-	-	1,684,000	-	1,684,000
Civil Service Bureau	5,085,000	-	1,104,898	6,189,898	-	6,189,898
Central Informatics Organization	8,725,000	-	-	8,725,000	-	8,725,000
Min. of Justice & Islamic Affairs - Islamic Aff.	4,000,000	-	579,012	4,579,012	-	4,579,012
Survey & Land Registration Bureau	6,030,000	-	440,565	6,470,565	-	6,470,565
Supreme Judicial Council	8,280,000	-	4,031,351	12,311,351	-	12,311,351
King Hamad Hospital	38,000,000	-	500,000	38,500,000	-	38,500,000
Social Services Sector	634,172,000	-	44,615,126	678,787,126	-	678,787,126
Ministry of Culture	7,535,000	-	2,235,000	9,770,000	-	9,770,000
Authority for Information Affairs	19,154,000	-	4,647,987	23,801,987	-	23,801,987
Ministry of Education	330,100,000	-	-	330,100,000	-	330,100,000
Ministry of Health	218,912,000	-	29,809,930	248,721,930	-	248,721,930
Ministry of Labor	6,067,000	-	600,000	6,667,000	-	6,667,000
Ministry of Social Development	24,000,000	-	4,817,564	28,817,564	-	28,817,564
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	-	2,000,000	15,011,000	-	15,011,000
Minister of Information Affairs	300,000	-	504,645	804,645	-	804,645
Minister of state for Human Rights	2,000,000	-	-	2,000,000	-	2,000,000
Economic Services Sector	22,713,000	-	103,425	22,816,425	-	22,816,425
Ministry of Industry & Commerce	11,723,000	-	48,480	11,771,480	-	11,771,480
National Oil & Gas Authority	2,652,000	-	54,945	2,706,945	-	2,706,945
Ministry of Finance	8,338,000	-	-	8,338,000	-	8,338,000
Infrastructure Sector	415,458,000	-	1,582,086	417,040,086	-	417,040,086
Ministry of Housing	5,000,000	-	443,886	5,443,886	-	5,443,886
The Ministry of Works and Municipal Affairs and Urban	29,938,000	-	1,138,200	31,076,200	-	31,076,200
Minister of Energy Office	300,000	-	-	300,000	-	300,000
Electricity & Water Authority	350,000,000	-	-	350,000,000	-	350,000,000
Ministry of Transportation and Communication	29,920,000	-	-	29,920,000	-	29,920,000
Ministry of State of Telecommunication Affairs	300,000	-	0	300,000	-	300,000
Miscellaneous Budgets	35,822,000	-	8,819,702	44,641,702	-	44,641,702
Min. of Mun. Aff. & Urban Plan.-General Plan. Dir.	11,744,000	-	6,070,267	17,814,267	-	17,814,267
Rashed Club for Eq&Ho Racing	1,452,000	-	291,684	1,743,684	-	1,743,684
High Council for Environment	4,428,000	-	2,252,196	6,680,196	-	6,680,196

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Government Entity	Initial Budget	Additional Budget	Amendment	Budget After Amendment	Carried Forward Budget From Previous Years	Available Budget
Moh'd Bin Khalifa Cardiac Center	15,700,000	-	0	15,700,000	-	15,700,000
Min. of State For Shura Coun. & Rep. Coun. Aff.	1,450,000	-	126,169	1,576,169	-	1,576,169
Tenders & Auctions Board	1,048,000	-	79,386	1,127,386	-	1,127,386
Transferred Budget & Accounts Under MoF Supervision	969,118,000	-	(90,894,397)	878,223,603	-	878,223,603
1- Transferred Budget	247,964,000	-	10,722,756	258,686,756	-	258,686,756
Municipalities Councils	612,000	-	-	612,000	-	612,000
The Constitutional Court	2,240,000	-	312,775	2,552,775	-	2,552,775
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	-	1,500,000	5,572,000	-	5,572,000
National Authority for regulating the professions and hea	1,500,000	-	690,070	2,190,070	-	2,190,070
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	8,970,000	-	-	8,970,000	-	8,970,000
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	5,400,000	-	-	5,400,000	-	5,400,000
National Foundation for Human Rights	1,000,000	-	150,000	1,150,000	-	1,150,000
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
General Secretariat of the Supreme Defense Council	288,000	-	-	288,000	-	288,000
Bahrain International Exhibition Center	750,000	-	750,000	1,500,000	-	1,500,000
Royal Charity Organization	4,400,000	-	-	4,400,000	-	4,400,000
Council of Representatives'	10,744,000	-	-	10,744,000	-	10,744,000
Council of Representatives' Elections Executive Committ	-	-	2,000,000	2,000,000	-	2,000,000
Bahrain Institute For Political Development	1,500,000	-	-	1,500,000	-	1,500,000
Bahrain Institute of Public Administration	2,000,000	-	700,000	2,700,000	-	2,700,000
Labour Market Regulatory Authority	7,000,000	-	-	7,000,000	-	7,000,000
Bahrain International Airshow	3,300,000	-	-	3,300,000	-	3,300,000
Bahrain Center for Strategic International and Energy stu	1,500,000	-	-	1,500,000	-	1,500,000
Social Security Fund	26,000,000	-	-	26,000,000	-	26,000,000
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	-	516,911	2,516,911	-	2,516,911
Palace Gudaibiya	-	-	800,000	800,000	-	800,000
2-Accounts Under MoF Supervision	721,154,000	-	(101,617,153)	619,536,847	-	619,536,847
Repayment of Loan Interest	180,000,000	-	47,355,339	227,355,339	-	227,355,339
Contribution to GCC	7,400,000	-	1,030,700	8,430,700	-	8,430,700
Government Supports	3,000,000	-	7,520,000	10,520,000	-	10,520,000
Retiree Financial Support	800,000	-	2,002,437	2,802,437	-	2,802,437
Contributions to United Nations	2,650,000	-	1,214,759	3,864,759	-	3,864,759
Miscellaneous Commitments	8,500,000	-	19,941,478	28,441,478	-	28,441,478
Improvement of Standard of Living for Retirees	80,802,000	-	11,806,207	92,608,207	-	92,608,207
Other Estimates	148,958,000	-	(148,788,208)	169,792	-	169,792

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Government Entity	Initial Budget	Additional Budget	Amendment	Budget After Amendment	Carried Forward Budget From Previous Years	Available Budget
Risk Financing	600,000	-	-	600,000	-	600,000
Social Insurance Public Authroity-Calculating the cost of	4,000,000	-	0	4,000,000	-	4,000,000
Social Insurance Public Authroity-Actuarial expenses	8,000,000	-	0	8,000,000	-	8,000,000
Social Insurance Public Authroity-Minimum pension sett	3,000,000	-	0	3,000,000	-	3,000,000
Social Insurance Public Authroity-Members of the Shura	1,500,000	-	544,693	2,044,693	-	2,044,693
Programme for Early Retirement Scheme	14,000,000	-	-	14,000,000	-	14,000,000
Govt Unemployment Insurance Share	17,000,000	-	0	17,000,000	-	17,000,000
Low - Income Families Support	105,000,000	-	9,541,970	114,541,970	-	114,541,970
Reserve Account (3%)	91,944,000	-	(58,548,228)	33,395,772	-	33,395,772
Housing Programme-Rent Allowance	40,000,000	-	4,761,700	44,761,700	-	44,761,700
housing Programme-Reduce the premium housing	4,000,000	-	-	4,000,000	-	4,000,000
Total	3,156,743,000	-	(4,000,000)	3,152,743,000	-	3,152,743,000

8- Recurrent Expenditure By Chapters And Ministries

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2013	BD
Court of H.R.H Prime Minister	4,096,063	4,294,035	89,810	102,236	5,445	11,034,500	-	19,622,089	19,622,090	17,931,596	
Ministry of Defence	353,459,635	48,320,607	47,385,757	17,989,697	45,595,367	0	1,724,282	514,475,345	504,080,000	465,097,894	
Ministry of Interior	315,774,816	23,029,453	7,187,858	5,755,505	6,662,572	-	-	358,410,204	355,500,000	324,731,640	
National Security Agency	-	-	-	-	-	39,345,280	-	39,345,280	39,345,280	32,200,000	
Legislation & Legal Opinion Commission	2,077,208	395,773	21,363	53,942	11,191	-	-	2,559,477	2,559,478	2,221,688	
Ministry of Foreign Affairs	21,274,147	10,409,053	559,128	606,316	1,008,270	-	60,905	33,917,819	30,932,395	35,022,820	
Min. of Justice & Islam. Aff.&Awqaf (Justice	11,062,515	4,426,744	336,753	181,337	404,588	42,399	192,500	16,646,836	16,646,836	14,968,658	
Ministry Of Education	280,914,841	36,192,932	4,621,509	2,676,419	2,041,764	-	75,000	326,522,465	330,100,000	318,883,208	
Ministry of Health	153,558,702	36,021,099	66,013,096	1,629,964	5,333,396	-	196,778	262,753,035	248,721,930	249,775,333	
Min. of Munc. Aff. & Urban Planning	9,587,426	1,444,162	511,605	129,618	141,447	6,000,009	-	17,814,267	17,814,267	17,505,393	
Ministry of Labour	5,145,990	832,557	143,535	62,476	43,891	-	400,000	6,628,449	6,667,000	6,164,974	
General Organisation for Youth & Sports	3,320,590	4,122,891	109,491	155,729	426,089	2,919,438	1,664,740	12,718,968	13,093,000	12,337,237	
Rashed Club for Eq&Ho Racing	1,115,295	296,500	23,168	60,929	247,790	-	-	1,743,682	1,743,684	1,452,000	
Ministry of Social Development	8,973,000	4,238,196	664,257	166,422	325,563	40,000	14,410,125	28,817,563	28,817,564	26,712,404	
Office of The First Deputy Prime Minister	468,423	223,509	36,040	86,037	897	-	-	814,906	2,000,000	175,291	
H.H. Deputy Prime Minister Offices	2,587,950	522,798	55,998	37,704	14,460	-	-	3,218,910	3,720,811	2,785,164	
H.H. Prime Minister's Advisors Offices	874,710	107,808	25,553	4,568	741	-	-	1,013,380	1,083,342	999,535	
Minister of State of Follow-Up Affairs	276,130	267,511	5,254	4,592	3,324	-	-	556,811	579,000	291,714	
Ministry of Commerce & Industry (Commerce	7,431,576	3,590,031	143,911	241,993	160,059	-	-	11,567,570	11,771,480	11,284,851	
Ministry of Housing	4,274,753	759,382	127,605	46,519	235,627	-	-	5,443,886	5,443,886	5,360,542	
Minister of Energy Office	130,482	61,733	13,818	5,755	1,161	-	-	212,949	300,000	192,059	
The Supreme Council for the Environment	4,588,098	2,033,608	216,909	35,739	562,944	-	-	7,437,298	6,680,196	6,893,974	
Mohd Bin Khalifa Al Khalifa Cardiac Center	7,508,332	271,592	6,493,997	1,088,019	337,815	-	-	15,699,755	15,700,000	14,700,078	
The Ministry of Works and Municipal Affairs	26,207,732	4,670,316	247,366	172,184	149,254	-	-	31,446,852	31,076,200	30,503,971	
Electricity & Water Authority	-	-	-	-	-	350,000,000	-	350,000,000	350,000,000	350,000,000	
Ministry of Transportationand Communication	16,095,040	10,475,136	261,972	549,236	1,137,041	-	-	28,518,425	29,920,000	27,936,443	
National Guard	37,450,288	765,502	631,872	523,069	404,868	-	424,401	40,200,000	40,200,000	40,199,992	
National Oil & Gas Authority	1,613,468	1,031,090	24,045	25,029	13,312	-	-	2,706,944	2,706,945	2,678,385	
Civil Aviation Affairs	-	-	-	-	-	-	-	-	-	-	
Ministry of State of Telecommunication Affair	195,264	93,097	3,966	4,800	-	-	-	297,127	300,000	434,080	
Min. of State for Shura & Rep. Council Affair:	1,139,842	322,146	7,956	104,741	1,482	-	-	1,576,167	1,576,169	1,472,535	
Ministry of State for Information Affairs	347,791	397,698	7,967	51,189	-	-	-	804,645	804,645	419,444	
Ministry of Human Rights Affairs	507,311	583,383	7,950	-39,985	4,164	-	-	1,062,823	2,000,000	1,029,369	
Tender & Auctions Board-59	716,268	387,025	15,072	6,810	2,211	-	-	1,127,386	1,127,386	1,124,560	

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Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Repayment of Loan Interests	Total	Budget	Actual 2013
Transfers	45,878	1,531,751	-	-	-	305,081,681	491,700,954	798,360,264	878,223,603	707,938,113
Information Affairs Authority	14,627,518	6,354,920	1,890,354	286,060	643,134	-	-	23,801,986	23,801,987	22,798,608
Ministry of Culture	4,688,601	3,137,960	65,781	420,493	137,278	1,000,000	185,500	9,635,613	9,770,000	8,837,354
Ministry of State for Cabinet Affairs	1,111,429	199,929	17,894	26,693	6,312	-	-	1,362,257	1,684,000	1,291,108
Civil Service Bureau	5,054,806	1,023,753	30,177	39,328	41,834	-	-	6,189,898	6,189,898	5,856,402
Central Informatics Organisation	6,038,636	1,320,871	770,926	147,320	407,189	-	-	8,684,942	8,725,000	8,365,845
Youth&Sport High Council-75	643,334	213,632	39,354	18,396	15,967	13,885,508	179,448	14,995,639	15,011,000	13,001,536
Supreme Judicial Council	11,377,096	879,855	20,159	28,993	5,248	-	-	12,311,351	12,311,351	10,263,368
Min. of Justice & Islam. Aff. & Awqaf (Islam.	1,697,524	2,781,550	13,578	40,156	46,204	-	-	4,579,012	4,579,012	4,051,431
Land Registration Bureau	5,508,745	614,057	69,719	84,885	193,158	-	-	6,470,564	6,470,565	6,126,697
Ministry of Finance	6,105,680	1,237,098	76,240	174,300	280,770	-	-	7,874,088	8,338,000	7,498,827
Customs Affairs	15,331,959	1,161,170	205,053	229,376	108,408	-	-	17,035,966	16,505,000	15,093,411
King Hamad Hospital	24,268,131	2,079,878	8,709,942	2,293,481	1,895,920	-	-	39,247,352	38,500,000	42,434,378
Total	1,379,273,023	223,123,791	147,903,758	36,308,070	69,058,155	729,348,815	511,214,633	3,096,230,245	3,152,743,000	2,877,043,910

9- Recurrent Expenditures By Chapters, Sections, and Items

Code				Description	2014			BD
Itm	Ch	Sec	Ac		Budget	Actual	Difference	Actual 2013
6	1	1	60011	Basic Salaries	844,998,155	807,908,770	37,089,385	768,711,715
6	1	1	60021	Overtime	19,369,774	19,131,688	238,086	16,280,448
6	1	1	61011	Social Allowance	41,649,584	47,469,456	(5,819,872)	41,191,953
6	1	1	61012	Standard of Living Improvement	53,854,080	56,691,389	(2,837,309)	54,646,890
6	1	1	61021	Car & Parking Allowance	23,377,437	25,821,003	(2,443,566)	23,393,611
6	1	1	61022	Telephone & Internet Allowance	2,372,079	3,735,671	(1,363,592)	3,171,371
6	1	1	61031	Other Personal Allowances	40,315,900	44,345,283	(4,029,383)	41,971,919
6	1	1	61032	Special Award	100,800	7,316	93,484	4,400
6	1	1	61033	Performance Award	18,400	5,700	12,700	
6	1	1	61034	DISCIPLINE AWARD	92,663	81,600	11,063	52,200
6	1	1	61035	On Call Allowance (Consultant-Doctor)	2,535,000	2,778,740	(243,740)	2,169,566
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant-Doct	2,543,000	3,513,447	(970,447)	3,136,555
6	1	1	61038	Air Navigation Allowance	496,800	1,107,656	(610,856)	504,941
6	1	1	61039	Nursing Allowance	766,000	466,412	299,588	
6	1	1	61043	Housing Cost	269,220	36,716	232,504	3,018
6	1	1	61044	Supervisory & Administrative Allowance	4,053,319	3,599,143	454,176	3,441,589
6	1	1	61991	Other Allowances	9,167,412	12,244,994	(3,077,582)	13,526,571
6	1	2	60011	Basic Salaries	70,323,696	76,943,058	(6,619,362)	69,333,927
6	1	2	60021	Overtime	2,073,448	2,920,736	(847,288)	2,402,163
6	1	2	61011	Social Allowance	2,900,064	3,542,170	(642,106)	3,147,659
6	1	2	61012	Standard of Living Improvement	51,750	54,053	(2,303)	55,986
6	1	2	61021	Car & Parking Allowance	1,331,833	1,540,284	(208,451)	1,269,651
6	1	2	61022	Telephone & Internet Allowance	79,048	192,106	(113,058)	65,703
6	1	2	61031	Other Personal Allowances	5,186,976	5,869,462	(682,486)	5,332,425
6	1	2	61034	DISCIPLINE AWARD	5,000	16,400	(11,400)	3,200
6	1	2	61035	On Call Allowance (Consultant-Doctor)	54,000	38,906	15,094	37,065
6	1	2	61041	Expatriate Inducements	390,857	193,456	197,401	154,600
6	1	2	61042	Recruitment, Termination and Leave Cost	15,024,664	17,489,791	(2,465,127)	17,828,147
6	1	2	61043	Housing Cost	12,928,200	15,954,010	(3,025,810)	13,701,276
6	1	2	61991	Other Allowances	4,108,077	6,206,341	(2,098,264)	5,071,256
6	1	2	64021	Travel Costs	1,853	4,163	(2,310)	336
6	1	3	60011	Basic Salaries	3,073,755	2,833,924	239,831	2,885,395
6	1	3	60021	Overtime	16,360	7,366	8,994	7,600
6	1	3	61011	Social Allowance	45,264	11,710	33,554	17,757
6	1	3	61021	Car & Parking Allowance	23,796	4,685	19,111	8,514
6	1	3	61022	Telephone & Internet Allowance			0	175
6	1	3	61031	Other Personal Allowances		2,136	(2,136)	460
6	1	3	61991	Other Allowances		10,900	(10,900)	
6	1	4	60011	Basic Salaries	465,978	334,286	131,692	320,277
6	1	4	60021	Overtime	840	2,552	(1,712)	1,105
6	1	4	61011	Social Allowance	4,943	4,559	384	2,226
6	1	4	61021	Car & Parking Allowance	1,999	1,707	292	1,166
6	1	5	61051	Training Entitlements	150,650	177,962	(27,312)	108,077
6	1	5	61052	IT- IT Training Entitlements	25,950		25,950	
6	1	5	62011	Course Expenses	8,677,735	8,336,543	341,192	6,689,665
6	1	5	62012	Computer Course Expenses	136,500	734	135,766	6,503
6	1	5	62014	IT- Courses Expenses and Tuition Fees for IT	3,000	30,049	(27,049)	7,560
6	1	5	62021	Internal Conferences			0	1,100
6	1	5	62024	Academic Entitlements	148,651	89,678	58,973	35,591

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Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	1	5	74021	Books and Stationery (Training)	56,200	18,827	37,373	20,778
6	1	5	74022	IT- Cost of Study Materials	3,000		3,000	
6	1	6	61051	Training Entitlements	10,016,469	11,227,181	(1,210,712)	11,314,407
6	1	6	61052	IT- IT Training Entitlements	15,000	684	14,316	360
6	1	6	61059	Training Allowances	466,083	230,994	235,089	217,384
6	1	6	61992	IT- Other IT Allowances	120,000		120,000	
6	1	6	62011	Course Expenses	8,856,376	9,399,710	(543,334)	7,362,310
6	1	6	62012	Computer Course Expenses	7,000	393	6,607	
6	1	6	62014	IT- Courses Expenses and Tuition Fees for IT	1,000	2,119	(1,119)	
6	1	6	62024	Academic Entitlements	105,830	38,484	67,346	102,645
6	1	6	64021	Travel Costs	3,936,147	4,904,193	(968,046)	4,013,129
6	1	6	64022	IT- IT Travel Costs	5,800	1,479	4,321	
6	1	6	74021	Books and Stationery (Training)	19,400	6,216	13,185	4,937
6	1	6	74022	IT- Cost of Study Materials			0	150
6	1	7	63011	Government Share in Pension Scheme	80,264,812	77,583,171	2,681,641	72,841,422
6	1	7	63012	Govt Pension Share for Bahraini Military Persons	76,028,889	53,526,614	22,502,275	50,531,322
6	1	7	63013	Govt Incentives for Non- Bahraini Military Persons	8,380,000	6,503,393	1,876,607	6,809,291
6	1	7	63014	Govt Unemployment Insurance Share	8,239,128	8,696,457	(457,329)	8,696,008
6	1	7	63015	Purchasing Virtual Years Of Service	2,918,180	2,883,236	34,944	1,484,099
6	1	7	75031	Garments for Employees	5,329,533	6,620,725	(1,291,192)	10,112,040
6	1	7	75033	Food for Employees	8,890,200	19,784,142	(10,893,942)	18,987,540
6	1	8	65041	Supply of Contract Labor	1,335,762	1,029,255	306,507	1,115,760
6	1	8	65042	Part-Time Labour	4,880,334	5,057,038	(176,704)	6,087,011
6	2	1	62021	Internal Conferences	2,510,783	1,269,265	1,241,518	1,914,993
6	2	1	62022	Overseas Conferences and Missions	10,007,872	12,382,979	(2,375,107)	9,589,258
6	2	1	62023	Official Business Visit	708,878	77,041	631,837	56,394
6	2	1	62031	Exhibition Costs	3,612,078	3,537,224	74,854	2,585,609
6	2	1	62041	Internal Sports Tournament	28,000	41,287	(13,287)	32,639
6	2	1	62042	External Sports Tournament	452,000	801,174	(349,174)	723,064
6	2	1	68021	Cost of Guest Entertainment	5,352,553	4,620,069	732,484	5,742,135
6	2	2	66011	Telephone Installation and Usage Charges	9,174,289	8,698,631	475,658	9,258,949
6	2	2	66021	Intercom Equipment	30,220		30,220	
6	2	2	66031	Telex Installation & Usage Charges	26,240	5,750	20,490	27,155
6	2	2	66032	Wireless Instruments	36,950	7,103	29,847	43,080
6	2	2	66033	Telegram Charges	24,800	37,854	(13,054)	31,714
6	2	2	66034	Internet Installation & Usage Charges	128,089	280,521	(152,432)	
6	2	2	66041	IT -Licenses Support -Operating Systems	239,322	506,184	(266,862)	4,645
6	2	2	66042	IT -Licenses Support -Business Software	472,625	285,636	186,989	236,776
6	2	2	66043	IT -Licenses Support -Productivity Software	247,143	531,543	(284,400)	5,533
6	2	2	66044	IT -Licenses Support -Application Infrastructure S	192,921	502,941	(310,020)	
6	2	2	66045	IT - Licenses Support - Database Software	54,167	177,054	(122,887)	
6	2	2	66046	IT- Licenses Support - Secur ity Software	35,588	37,846	(2,258)	19,264
6	2	2	66047	IT- Licenses Support - IT Management	46,631	94,415	(47,784)	24,830
6	2	2	66048	IT - Contractual Services	437,880	445,147	(7,267)	
6	2	2	66049	IT- Operational Service – Change Management	11,000	1,500	9,500	
6	2	2	67011	Postage Charges.	290,997	252,552	38,445	114,152
6	2	3	69011	Desalinated and Artesian Water Costs	1,831,648	2,146,301	(314,653)	1,789,680
6	2	3	69021	Electricity Supply and Usage Costs	12,442,716	16,611,507	(4,168,791)	14,084,886
6	2	3	69026	Arrears of electricity & water consumption	4,340	1,212,195	(1,207,855)	840,981
6	2	3	69039	Municipality Fees-Variou s	426,266	491,772	(65,506)	392,161
6	2	4	70011	Land Rental	568,120	643,961	(75,841)	592,258
6	2	4	70012	Operating Lease	8,571,024	10,163,363	(1,592,339)	9,002,530

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Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	2	4	70014	Financing Lease	2,395,773	2,451,540	(55,767)	2,339,462
6	2	4	70021	Computer CPU Rental	880,500	1,427,117	(546,617)	2,603,585
6	2	4	70022	Computer Peripherals Rental	2,049,500	263,295	1,786,205	264,328
6	2	4	70023	Systems & Application Software Rental	1,642,968	824,068	818,900	2,092,571
6	2	4	70024	Operational Services - Rent/Lease Agreement - IT		225	(225)	250
6	2	4	70025	IT- Operational Services – Rent/Lease Agreements	30,000	30,168	(168)	30,168
6	2	4	70031	Vehicles Including Trucks Rental	12,850,788	14,091,043	(1,240,255)	13,253,119
6	2	4	70032	Tools and Heavy Machinery Rental	225,500	377,918	(152,418)	443,310
6	2	4	70039	Instruments and Equipment Rental	459,278	605,935	(146,657)	515,784
6	2	5	65011	Cleaning of Buildings and Power Stations	13,354,965	15,178,002	(1,823,037)	13,003,755
6	2	5	67029	Transportation and Freight - Various	1,011,761	1,835,349	(823,588)	2,271,949
6	2	5	71011	Insurance for Power and Desalination Stations	500	230	270	230
6	2	5	71012	Insurance on Vehicles	759,851	807,180	(47,329)	494,021
6	2	5	71021	Insurance on Building & Office Assets	99,208	25,785	73,423	44,464
6	2	5	71031	Insurance on Machinery and Equipment	601,500	451,506	149,994	433,157
6	2	5	71032	Insurance on Ships and Planes	945,000	915,207	29,793	545,658
6	2	6	72019	Advertising	1,055,898	774,686	281,212	749,887
6	2	6	72021	Subscriptions to Papers and Magazines	760,418	609,940	150,478	554,900
6	2	6	72022	Subscriptions to Exhibitions, Societies and Clubs	59,788	22,082	37,706	33,711
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	735,817	740,230	(4,413)	822,068
6	2	6	72024	Subscriptions to Various Organizations	4,030,332	3,990,645	39,687	3,523,483
6	2	6	72025	Other Subscriptions	348,610	392,997	(44,387)	
6	2	6	72031	Printing	2,193,433	2,577,631	(384,198)	2,923,740
6	2	7	65031	Guards and Security	5,942,998	6,472,786	(529,788)	5,950,878
6	2	7	68011	Incentives for Non-Employees	6,796,637	7,848,193	(1,051,556)	8,100,041
6	2	7	68012	Presents for Non- Employees	205,382	216,905	(11,523)	111,360
6	2	7	68031	Fees and Commissions	2,850,942	2,983,293	(132,351)	2,626,973
6	2	7	73059	Consultation and Research Costs	9,647,821	8,438,815	1,209,006	8,116,939
6	2	7	81991	Scholarships for Non-Employees	10,480,052	12,724,278	(2,244,226)	11,322,765
6	2	7	81992	Overseas Treatment	32,699,000	33,757,977	(1,058,977)	38,262,474
6	2	7	99991	Other Miscellaneous Costs & Petty Cash	3,848,516	5,265,949	(1,417,433)	7,378,465
6	2	7	99993	Other Military Expenses	16,514,000	31,160,005	(14,646,005)	24,872,676
6	3	1	75011	Gas for Laboratories and Office Use	516,400	366,137	150,263	365,376
6	3	1	75019	Gas for Other Purposes	192,340	226,448	(34,108)	184,121
6	3	2	75021	Fuel & Oil for Generators	96,600	158,285	(61,685)	114,109
6	3	2	75022	Fuel for Heavy Vehicles & Machinery	2,692,778	3,341,606	(648,828)	3,279,637
6	3	2	75023	Lubricants	144,800	86,410	58,390	104,388
6	3	2	75024	Aircraft Expenses	2,120,000	1,376,979	743,021	1,908,566
6	3	2	75025	Fuel for Ships	530,300	324,877	205,423	317,209
6	3	2	75026	Aircraft Fuel & Oil	3,250,000	2,743,698	506,302	2,424,368
6	3	2	75029	Other Fuel & Oil	93,206	495,586	(402,380)	318,149
6	3	3	75032	Garments and Food for Non-Employees	2,574,071	2,477,896	96,175	1,967,167
6	3	3	75035	Food for Non-Employees (non-stock)	860,000	1,387,195	(527,195)	890,567
6	3	3	75041	Chemical, Insecticides and Detergents	1,064,821	1,607,837	(543,016)	1,504,849
6	3	3	75042	Chemicals, Insecticides and Detergents (non-stock)	50,000	47,951	2,049	58,506
6	3	3	75051	Utensils and Miscellaneous Light Equipment	2,539,610	2,676,171	(136,561)	2,682,521
6	3	3	75991	Decorating Materials for Special Occasions National	842,142	1,987,568	(1,145,426)	1,080,383
6	3	3	75999	Other Supplies & Materials	3,815,415	3,839,326	(23,911)	4,356,016
6	3	3	99012	Rate Variance Gain/Loss		10,175	(10,175)	18,591
6	3	3	99013	Invoice Price Variance		(5)	5	1,500
6	3	3	99042	Inventory Write On/off	200,000	827,473	(627,473)	1,011,093
6	3	3	99043	Stock Adjustment		(8,628)	8,628	(148,269)

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Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	3	3	99993	Other Military Expenses	29,007,173	25,152,465	3,854,708	18,646,434
6	3	3	99995	Average Cost Adjustment		132,439	(132,439)	(28,277)
6	3	4	72031	Printing	7,000	5,262	1,738	15,751
6	3	4	74011	Computer Stationery	395,177	273,018	122,159	257,481
6	3	4	74012	Stationery	2,499,346	2,327,763	171,583	2,341,844
6	3	4	74013	Printing and Photocopying Items	1,610,431	2,053,468	(443,037)	2,086,572
6	3	4	74023	Books	2,297,526	2,264,422	33,104	2,241,858
6	3	4	74991	Maps and Posters	93,400	148,159	(54,759)	213,445
6	3	5	75061	Drugs and Medicines	56,351,390	57,410,762	(1,059,372)	49,436,388
6	3	5	75062	Surgical Materials	13,000,500	14,548,674	(1,548,174)	14,877,781
6	3	5	75063	X-Ray Materials	1,340,500	754,604	585,896	722,054
6	3	5	75064	Laboratory Materials	7,561,016	10,009,555	(2,448,539)	10,055,465
6	3	5	75065	Drugs and Medicines (non-stock)	1,600,000	940,786	659,214	1,953,903
6	3	5	75066	Surgical Materials (non-stock)	750,000	1,545,121	(795,121)	794,860
6	3	5	75067	X-ray Materials (non-stock)	10,000	23,085	(13,085)	9,989
6	3	5	75068	Laboratory Materials (non-stock)	100,000	102,334	(2,334)	94,989
6	3	6	75071	Advertising and Informative Programs	14,000	32,404	(18,404)	36,888
6	3	6	75072	Educational Programs	101,712	46,500	55,212	3,373
6	3	6	75073	Television Programmes	2,086,594	1,725,065	361,529	1,798,577
6	3	7	75041	Chemical, Insecticides and Detergents	102,000	60,895	41,105	
6	3	7	75061	Drugs and Medicines	160,000	142,857	17,143	
6	3	9	99991	Other Miscellaneous Costs & Petty Cash	2,075,978	2,434,048	(358,070)	2,004,916
6	3	9	99994	Aircraft Imprest	1,201,200	1,480,587	(279,387)	1,204,795
6	3	9	99998	IT-Expence Consumbles	43,000	316,500	(273,500)	
6	4	1	17012	Furnishing Additions	1,868,410	2,639,241	(770,831)	2,287,585
6	4	1	17022	Passenger Vehicles Additions	910,000	441,607	468,393	197,674
6	4	1	17032	Trucks and Transport Vehicles Additions	60,000	10,950	49,050	37,800
6	4	1	17042	Special Purpose Vehicles Additions	140,000	4,750	135,250	
6	4	1	17072	Ships and Marine Equipment Additions	308,000		308,000	20,687
6	4	1	17082	Heavy Machinery and Tools Additions	100,000	16,761	83,239	142
6	4	1	17092	Machines & Instruments Additions	1,124,500	2,508,908	(1,384,408)	3,346,576
6	4	1	17102	Motorcycle and Bicycles Additions	89,000	16,935	72,065	
6	4	1	19023	Trucks & Transport Vehicles		284,254	(284,254)	
6	4	1	19024	Special Purpose Vehicles		9,900	(9,900)	
6	4	1	19026	Motorcycles & Bicycles		80	(80)	
6	4	1	19101	Furniture Clearing-In			0	820
6	4	1	19111	Machines & Equipment-Clearing-In	2,300	12,035	(9,735)	
6	4	1	98011	Asset Expense	1,500	2,886	(1,386)	
6	4	2	17012	Furnishing Additions	26,358	15,979	10,379	2,052
6	4	2	17022	Passenger Vehicles Additions	100,000	90,097	9,903	288,542
6	4	2	17092	Machines & Instruments Additions		370	(370)	2,601
6	4	3	17052	Computer (CPU) Additions	63,500	151,723	(88,223)	125,411
6	4	3	17053	Computer Peripherals Additions	358,870	131,855	227,015	118,190
6	4	3	17054	Personal Computer Additions	714,363	2,233,816	(1,519,453)	1,602,710
6	4	3	17062	System and Application Software Addition	578,942	486,244	92,698	640,540
6	4	3	19201	IT- Hardware Acquisition- Communication	37,390	82,432	(45,042)	25,444
6	4	3	19202	IT- Hardware Acquisition - Server	158,500	138,470	20,030	17,617
6	4	3	19203	IT- Hardware Acquisition - Storage	44,500	59,629	(15,129)	10,380
6	4	3	19204	IT- Hardware Acquisition - Security	102,784	254,574	(151,790)	3,575
6	4	3	19205	IT- Hardware Acquisition - Productivity	237,785	495,504	(257,719)	144,327
6	4	3	19206	IT- Hardware Acquisition - Supporting	69,115	453,837	(384,722)	15,919
6	4	3	19207	IT- License Acquisition - Business Software	29,000	93,079	(64,079)	

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Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	3	19208	IT- License Acquisition- Productivity	68,328	36,421	31,907	5,545
6	4	3	19209	IT- License acquisition - Application Infra	12,000	65,558	(53,558)	2,810
6	4	3	19211	IT- License Acquisition - Database	9,000	47,583	(38,583)	
6	4	3	19212	IT- License Acquisition - Security Software	30,800	59,632	(28,832)	8,785
6	4	3	19213	IT- License Acquisition - IT Management	69,500	33,848	35,652	
6	4	3	19214	IT- License Acquisition - Operating	84,000	63,907	20,093	
6	4	3	98012	Asset Expense Consumable - IT	42,934	48,281	(5,347)	2,451
6	4	4	17053	Computer Peripherals Additions			0	
6	4	4	17054	Personal Computer Additions		460	(460)	
6	4	4	17062	System and Application Software Addition	500	12,400	(11,900)	
6	4	5	17112	Television Equipment Additions	144,500	178,952	(34,452)	109,848
6	4	5	17122	Broadcasting Equipment Additions	23,000		23,000	
6	4	5	17132	Medical Equipment Additions	3,388,000	5,032,765	(1,644,765)	6,433,372
6	4	5	17142	Wire and Wireless Equipment Additions	1,763,446	947,055	816,391	673,651
6	4	5	17152	Photocopiers, Printers & Word Processing Equip Add	532,500	826,735	(294,235)	347,783
6	4	5	17162	Agricultural Equipment Additions	10,000	1,817	8,183	350
6	4	5	17172	Air Conditioning and Heating Equipment Additions	1,175,000	895,381	279,619	1,194,571
6	4	5	17182	Fire Extinguishing Equipment Additions	124,000	27,563	96,437	153,895
6	4	5	17902	Other Equipment Additions	496,000	1,235,194	(739,194)	1,128,017
6	4	5	19051	Television & Broadcasting Equipments	180,000	70,156	109,844	1,677
6	4	5	19052	Office's Equipments	1,896,185	404,053	1,492,132	4,186
6	4	5	19053	Agriculture Equipments	30,500	4,393	26,107	4,800
6	4	5	19054	Fire Extinguishing Equipments - Clearing-In	24,405	11,176	13,229	10,198
6	4	5	19055	Air Conditioning & Heating Equipments Clearing-In	50,405	404,237	(353,832)	7,328
6	4	5	19056	Medical Equipments Clearing-In		264,383	(264,383)	135
6	4	5	19057	Furniture Clearing-In	685,447	858,609	(173,162)	93,670
6	4	5	19058	Wireless Equipment Clearing-In	69,405	147,211	(77,806)	4,085
6	4	5	19061	Catering Equipment		1,235	(1,235)	
6	4	5	19062	Education Equipment		103,321	(103,321)	148
6	4	5	19063	Electrical Equipment	16,688	61,344	(44,656)	5,079
6	4	5	19064	Machinery Equipment	467,586	493,039	(25,453)	1,980
6	4	5	19065	Sports Equipment	50,000	51,286	(1,286)	14,743
6	4	5	19066	Other Equipment	175,771	338,499	(162,728)	11,299
6	4	5	19067	Precious Stones and Metals		1,544	(1,544)	
6	4	5	98011	Asset Expense	2,003,888	1,246,809	757,079	5,909
6	4	6	17112	Television Equipment Additions		459	(459)	340
6	4	6	17122	Broadcasting Equipment Additions			0	
6	4	6	17142	Wire and Wireless Equipment Additions	2,500	7,030	(4,530)	3,604
6	4	6	17152	Photocopiers, Printers & Word Processing Equip Add	3,264	3,265	(1)	2,114
6	4	6	17162	Agricultural Equipment Additions	500		500	455
6	4	6	17172	Air Conditioning and Heating Equipment Additions	177,291	145,322	31,969	235,624
6	4	6	17182	Fire Extinguishing Equipment Additions	500		500	
6	4	6	17902	Other Equipment Additions	500	1,980	(1,480)	3,270
6	4	8	19002	Recurrent Asset Additions Clearing In	11,138,395	10,580,049	558,346	8,755,495
6	4	8	19101	Furniture Clearing-In	7,000	(5,212)	12,212	5,711
6	4	8	19102	Vehicles Clearing-In		(63)	63	
6	4	8	19103	Other Equipment Clearing-In	200,000	13,899	186,101	48,304
6	4	8	19111	Machines & Equipment-Clearing-In	50,000	(1,842)	51,842	20,520
6	4	8	19112	Wireless Equipment-Clearing-In	25,000	(12,292)	37,292	14,358
6	4	8	19113	Air Conditioning Equipment-Clearing-In	100,500	46,244	54,256	28,245
6	4	8	19121	Medical Equipment-Clearing-In	500,000	264,070	235,930	833,543
6	4	8	19131	Computer Hardware-Clearing-In	50,000	14,431	35,569	87,702

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Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	4	8	19132	Computer Software-Clearing-In	28,000	(155)	28,155	
6	4	8	31013	Prior Year Retained Earnings		320,298	(320,298)	
6	4	8	98011	Asset Expense	200,771	173,406	27,365	1,469,203
6	4	8	98101	Future Clearing - Expense	300,600	52,309	248,291	90,129
6	4	8	98102	Vehicles Clearing - Expense		63	(63)	
6	4	8	98103	Other Equipment Clearing - Expense	15,000	16,625	(1,625)	11,195
6	4	8	98111	Machines & Equipment Clearing - Expense	5,500	3,342	2,158	16,929
6	4	8	98112	Wireless Equipment Clearing - Expense		12,819	(12,819)	4,848
6	4	8	98113	Air Conditioning Equipment Clearing - Expense	5,000	6,091	(1,091)	3,686
6	4	8	98121	Medical Equipment Clearing - Expense	10,000	48,423	(38,423)	16,557
6	4	8	98131	Computer Hardware Clearing - Expense	14,000	6,590	7,410	2,869
6	4	8	98132	Computer Software Clearing - Expense	11,500	155	11,345	
6	5	1	78011	Commercial Building Maintenance	200	2,995	(2,795)	
6	5	1	78012	Residential Buildings Maintenance	4,736,000	6,975,009	(2,239,009)	4,333,152
6	5	1	78013	Office Buildings Maintenance	6,309,093	6,580,482	(271,389)	11,223,538
6	5	1	78017	Office Building Maintenance (non-stock)	368,000	947,500	(579,500)	663,905
6	5	2	78012	Residential Buildings Maintenance	82,000	7,267	74,733	
6	5	2	78013	Office Buildings Maintenance	27,700	120,998	(93,298)	66,733
6	5	3	78021	Passenger Vehicle Maintenance	3,428,621	2,475,082	953,539	2,529,151
6	5	3	78022	Trucks & Transport Vehicle Maintenance	138,010	112,039	25,971	193,150
6	5	3	78023	Special Purpose Vehicles Maintenance	30,243	1,486,378	(1,456,135)	339,344
6	5	3	78024	Motorcycles and Bicycles Maintenance	50,000	86,900	(36,900)	89,439
6	5	3	78031	Ships and Marine Equipment Maintenance	5,109,324	5,253,147	(143,823)	4,093,066
6	5	3	78034	Aircraft and Related Equipment Maintenance	25,650,000	23,307,160	2,342,840	18,692,335
6	5	3	78041	Furniture Maintenance	232,134	28,358	203,776	13,054
6	5	3	78042	Heavy Machinery & Tools Maintenance	3,687,850	4,932,134	(1,244,284)	8,577,357
6	5	3	78043	Machines and Instruments Maintenance	1,101,742	1,048,701	53,041	722,738
6	5	4	78051	Computer (CPU) Maintenance	1,068,521	491,663	576,858	1,228,658
6	5	4	78052	Computer Peripherals Maintenance	195,775	171,750	24,025	446,028
6	5	4	78053	Personal Computers Maintenance	754,074	302,969	451,105	544,410
6	5	4	78054	System and Application Software Maintenance	1,054,062	1,179,754	(125,692)	1,906,348
6	5	4	78055	Operational Services - Maintenance Agreements - IT	75,485	373,899	(298,414)	17,478
6	5	4	78056	Operational Services - Repairs - IT	51,700	18,191	33,509	
6	5	4	78201	IT- Maintenance - Communication	42,444	23,497	18,947	
6	5	4	78202	IT- Maintenance - Server Hardware	245,722	242,583	3,139	
6	5	4	78203	IT- Maintenance - Storage Hardware	6,368	5,657	711	
6	5	4	78204	IT- Maintenance - Security Hardware	36,638	56,107	(19,469)	
6	5	4	78205	IT- Maintenance - Productivity Hardware	109,600	112,443	(2,843)	2,666
6	5	4	78206	IT- Maintenance - Supporting Infrastructure Hardware	30,000	35,131	(5,131)	
6	5	4	78207	IT- Business Software Maintenance		2,696	(2,696)	
6	5	4	78211	IT- Database Software Maintenance		6,170	(6,170)	
6	5	4	78212	IT- Security Software Maintenance		385	(385)	21,719
6	5	4	78213	IT- IT Management Software Maintenance			0	7,782
6	5	4	78215	Other IT -Equipment Maintenance		4,133	(4,133)	
6	5	5	78032	Television Equipment Maintenance	160,000	84,385	75,615	88,414
6	5	5	78033	Broadcasting Equipment Maintenance	2,000		2,000	
6	5	5	78035	Medical Equipment Maintenance	2,831,500	1,941,664	889,836	2,227,670
6	5	5	78036	Agricultural Equipment Maintenance	4,200	5,942	(1,742)	4,808
6	5	5	78037	Medical Equipment Maintenance (non-stock)	100,000	223,949	(123,949)	112,511
6	5	5	78044	Wire and Wireless Equipment Maintenance	2,076,556	291,683	1,784,873	456,794
6	5	5	78045	Photocopiers, Printers and Word Proc Equip Maint	611,986	549,118	62,868	632,537
6	5	5	78046	Air Conditioning and Heating Equipment Maintenance	2,923,916	2,647,708	276,208	2,230,346

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Code				Description	2014			Actual 2013
Itm	Ch	Sec	Ac		Budget	Actual	Difference	
6	5	5	78047	Fire Extinguishing Equipment Maintenance	375,639	429,649	(54,010)	247,671
6	5	5	78048	Elevators Maintenance	9,638	14,524	(4,886)	13,860
6	5	5	78998	Other Equipment Maintenance	486,640	747,325	(260,685)	505,985
6	5	5	78999	Other Maintenance	7,299	25,567	(18,268)	16,555
6	5	6	78048	Elevators Maintenance	254,360	283,214	(28,854)	198,091
6	5	6	78091	Public Water Distribution Maintenance	565,000	743,706	(178,706)	737,045
6	5	6	78092	Water Production Plants Maintenance	245,373	339,760	(94,387)	183,327
6	5	6	78093	Public Power Distribution Maintenance	268,648	520,041	(251,393)	605,846
6	5	6	78094	Power Houses & Sub-Stations Maintenance	1,303,000	1,447,170	(144,170)	1,425,269
6	5	6	78111	Public Parks Maintenance	241,450	294,217	(52,767)	271,191
6	5	6	78112	Runways Maintenance (Planes) Maintenance	15,000		15,000	
6	5	6	78998	Other Equipment Maintenance	1,221,320	1,106,792	114,528	844,663
6	5	6	78999	Other Maintenance		575	(575)	290
6	5	9	88888	External Budget Transfer		969,992	(969,992)	
6	6	1	63014	Govt Unemployment Insurance Share	17,000,000	13,761,592	3,238,408	17,001,378
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	771,668,192	703,950,599	67,717,593	667,918,844
6	6	1	81902	Local Transfers Payroll		96,624	(96,624)	90,792
6	6	2	81501	Bahrain Olympic Committee Transfer	11,500,000	11,500,000	0	9,793,718
6	6	9	88889	Internal Budget Transfer	200,000		200,000	115,694
6	7	3	80017	Int. Islamic Leasing Sec. No. 2 Interest	17,689,860	17,674,462	15,398	17,689,860
6	7	3	80021	Saudi Development Fund Interest	170,010	59,409	110,601	76,132
6	7	3	80022	Abu Dhabi Fund for Economic Development Interest	461,444	210,513	250,931	339,297
6	7	3	80023	Arab Fund - Economic & Social Development Interest	4,083,615	3,610,191	473,424	4,127,382
6	7	3	80024	Kuwait Fund for Arab Economic Development Interest	2,233,478	1,140,352	1,093,126	1,297,423
6	7	3	80025	Islamic Fund - Interest	6,917,227	6,837,225	80,002	7,537,309
6	7	3	80026	Interest Int. Issue - Islamic L. Sec.	17,616,540	8,123,182	9,493,358	17,616,540
6	7	3	80029	Other External Loans Interest	96,792,999	96,792,999	0	75,176,352
6	7	3	80035	Interest Int.L Bond-2044		8,765,655	(8,765,655)	
6	7	4	80011	Interest on Development Bonds	42,032,906	48,727,222	(6,694,316)	33,581,514
6	7	4	80012	Interest on Treasury Bills	14,880,000	12,131,272	2,748,728	10,672,064
6	7	4	80013	Interest - Others	875,696	814,458	61,238	1,157,582
6	7	4	80014	AL-Salam Islamic Security Interest	675,000	856,170	(181,170)	546,870
6	7	4	80016	Interest on Islamic Leasing Security	22,926,564	21,612,228	1,314,336	22,444,619
6	7	5	81031	Flour Subsidy	13,600,000	11,302,610	2,297,390	12,254,091
6	7	5	81032	Lamb and Beef Subsidy	50,610,000	43,292,442	7,317,558	35,708,338
6	7	5	81033	Chicken Subsidy	2,790,000	2,719,736	70,264	3,117,863
6	7	7	81012	Grants to Societies	2,002,000	1,995,931	6,069	1,810,781
6	7	7	81013	Grants to National Clubs	1,403,880	1,744,188	(340,308)	1,863,989
6	7	7	81014	Grants to Overseas Student Clubs	45,000	20,000	25,000	45,018
6	7	7	81015	Grants to the General Committee of Bahrain Workers	400,000	400,000	0	
6	7	7	81017	Rewarding the Disabled	13,337,200	12,791,700	545,500	10,985,800
6	7	7	81018	Reduce Cost of Living Burden	114,541,970	114,422,620	119,350	104,947,340
6	7	7	81019	Improve the Standard of Living of Pensioners	92,608,207	92,608,207	0	77,875,907
6	7	7	81999	Other Grants	47,000	49,330	(2,330)	48,750
6	7	8	81021	Grants to Foreign Bodies	64,000	60,905	3,095	67,553
6	7	9	81999	Other Grants	1,089,000	2,451,625	(1,362,625)	1,399,881
Total					3,152,743,000	3,096,230,250	56,512,751	2,877,043,908

10- Transferred Budget Expenditures

Government Entity	Budget	Actual	% Of Spend	BD	
				Actual 2013	
Government Entities with Attached & Independent budgets	160,536,756	148,584,334	93	144,592,181	
Contributions to International Organizations	13,045,459	13,020,541	100	10,637,371	
Support for Low-Income Families	114,541,970	114,422,620	100	104,947,340	
Food Support	67,000,000	57,314,788	86	51,080,293	
Social Insurance Organization	17,044,693	17,044,693	100	16,719,491	
Government Share and Contribution in the Social System	2,802,437	2,802,437	100	515,317	
Early Retirement Programme	14,000,000	-	-	0	
Government Share in Unemployment Insurance Program	17,000,000	13,761,592	81	17,001,378	
Social Security Fund	26,000,000	20,062,815	77	19,000,000	
Improvement of Standard of Living for Retirees	92,608,207	92,608,207	100	77,875,907	
Housing Programme Support (Rent Allowance-Reduce of Installments)	48,761,700	48,761,700	100	47,466,700	
Government Aid	14,920,000	13,728,314	92	6,120,765	
Interest on Loans and Securities	227,355,339	227,355,339	100	192,262,944	
Retentions, Forwarded budgets, and Other Commitments	62,607,042	28,892,884	46	19,718,426	
Total	878,223,603	798,360,264	91	707,938,113	

11- Projects Expenditures By Ministries & Government Authorities

BD

Ministries or Government Authorities	Budget	Actual	% Of Spend	Actual 2013
Ministry of Defence	0	0	0	534,291
Ministry of Interior	36,983,077	19,650,560	53	23,072,323
National Security Agency	208,000	208,000	100	832,753
Legislation & Legal Opinion Commission	200,000	137,000	69	-
Ministry of Foreign Affairs	6,315,267	215,690	3	72,155
H.H. Prime Minister's Rep.	49,725	44,200	89	66,300
Ministry of Justice & Islamic Affairs - Justice	1,998,203	690,458	35	958,867
Ministry of Education	17,467,494	6,576,258	38	10,446,290
Ministry of Health	27,752,082	11,635,577	42	6,272,133
Min. of Mun. Aff. & Urban Plan.	23,388,775	9,089,225	39	4,026,287
Ministry of Labor	633,166	137,191	22	102,587
General Organization For Youth And Sport	19,593,504	6,154,567	31	3,865,258
Club Rashid Equestrian and Horse Racing	400,000	124,662	31	-
Ministry of Social Development	2,487,080	535,785	22	944,366
Ministry of Industry & Commerce	27,813,276	9,157,618	33	1,829,239
Ministry of Housing	147,214,194	120,389,470	82	125,124,677
High Council for Environment	1,809,728	278,975	15	264,672
The Ministry of Works and Municipal Affairs and Urt	153,649,827	90,937,940	59	124,381,380
Ministry of Transportation and Communication	18,022,183	3,702,149	21	2,173,060
National Guard	22,787,709	1,941,835	9	919,006
Ministry of State of Telecommunication Affairs	321,656	288,856	90	392,944
Tender & Auctions Board	200,000	113,684	57	121,934
Transfers	215,542,475	112,184,945	52	132,461,358
Information Affairs Authority	15,879,988	10,218,255	64	5,998,187
Ministry of Culture	27,307,797	19,073,668	70	15,803,910
Office of The First Deputy Prime Minister	6,000,000	6,000,000	100	-
Civil Service Bureau	1,217,388	213,833	18	152,498
Central Informatics Organization	9,188,735	1,449,195	16	967,080
Supreme Judicial Council	270,717	184,630	68	81,730
Min. of Justice & Islamic Affairs - Islamic Affairs	3,511,335	2,608,839	74	1,424,044
Survey & Land Registration Bureau	5,081,818	1,776,818	35	2,779,903
Ministry of Finance	9,754,755	1,255,961	13	1,717,075
Customs Affairs	4,652,150	1,626,679	35	1,473,515
King Hamad Hospital	17,860,000	9,702,410	54	7,441,386
Total	825,562,104	448,304,933	54	476,701,208

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

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 have been audited by an audit firm, not by the Audit Court Bureau. (see Note 13).

15-Carred Forwarded Amounts of Recurrent Budget

Based on Finance Minister decision no. (4) for th year 2015 issued on 12 May 2015, no recurrent expenditure of the year 2014 carried forward to the next year.

16-Carred Forwarded Amounts of Projects Budget

For the purpose of public interest, Ministry of Finance approved carrying forward part of the budget to the next financial year for certain projects, after considering the cash flow required to meet obliged commitments 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 2014 (BD825.6 million) and the Actual expenditure until 31st of December 2014 (BD448 million). Carried forward amounts is not shown within individual accounts of the ministries and government authorities. Total amount of projects' budget carred forwarded from the year 2014 to year 2015 is BD185,000,000.

Appendix 1: Statement of Receipts & Payments

	BD	
Descriptions	2014	2013
Cash Flow form Operating Activities		
Receipts		
Oil & Gas	2,662,191,298	2,600,026,860
Taxation & Fees	201,141,304	223,679,163
Goods & Services	52,573,952	51,203,001
Grants	28,169,772	0
Fines, Penalties & Mis.	55,790,156	42,727,776
Amounts received for the benefit of others	137,964,742	119,087,259
Total	3,137,831,224	3,036,724,059
Payments		
Manpower	(1,369,436,828)	(1,291,068,419)
Services	(217,079,491)	(198,678,371)
Consumables	(82,222,552)	(77,182,565)
Maintenance	(70,113,926)	(62,900,851)
Transfers	(715,844,510)	(682,467,894)
Grants & Repayment of Loan Interests	(488,081,753)	(408,522,756)
Advance payment and payment of payables	(52,208,363)	(101,494,155)
Inventory	(65,881,692)	(54,329,053)
Total	(3,060,869,115)	(2,876,644,064)
Net Cash Flow form Operating Activities	76,962,109	160,079,995
Cash Flow form Investment Activities		
Projects	(468,820,496)	(483,173,293)
Capital Assets	(35,110,326)	(30,221,311)
Investments & Gov. Properties	83,131,208	16,652,456
Sale of Assets	901,978	274,773
Net Cash Flow form Investment Activities	(419,897,636)	(496,467,375)
Cash Flow form Financing Activities		
Loans Received	3,947,000,000	4,082,000,000
Loans Repayment	(3,739,973,327)	(2,889,403,556)
Net Cash Flow form Financing Activities	207,026,673	1,192,596,444
Net Increase/Decrease in Cash	(135,908,854)	856,209,064

Appendix 2: Account Payable

		BD	
Chapter	Descriptions	2014	2013
1	Manpower	3,605,730	5,683,429
2	Services	16,525,842	17,104,220
3	Consumables	1,625,622	1,038,200
4	Assets	1,029,625	1,157,513
5	Maintenance	878,670	2,718,907
6	Transfers	6,761,481	6,834,227
7	Grants & Repayment of Loan Intrests	13,186,832	15,786,438
8	Projects	72,806,858	81,122,664
-	Other	1,657,924	2,315,200
Total		118,078,584	133,760,798

Appendix 3: Accrued Expenses

		BD	
Chapter	Descriptions	2014	2013
1	Manpower	5,019,051	5,497,727
2	Services	23,024,118	21,681,896
3	Consumables	4,281,607	3,707,541
4	Assets	2,158,615	1,225,510
5	Maintenance	3,738,991	3,977,545
6	Transfers	2,006,157	5,329,357.00
7	Grants & Repayment of Loan Intrests	6,411,865	257,653
8	Projects	79,461,204	85,085,031
Total		126,101,608	126,762,260

Appendix 4: Encumbrances By Chapters

		BD	
Chapter	Descriptions	2014	2013
1	Manpower	417,876	316,696
2	Services	4,770,491	1,194,905
3	Consumables	1,016,531	274,064
4	Assets	1,138,361	797,456
5	Maintenance	1,162,457	334,245
6	Transfers	86,790	35,173
7	Grants & Repayment of Loan Intrests	45,789	483
8	Projects	114,567,347	97,586,327
Total		123,205,642	100,539,349

Appendix 5: Loans

Description	Thousand BD				
	Beginning Balance	Amount Received	Amount Paid	Difference	Ending Balance
Treasury Bills	1,130,000	2,805,000	(2,705,000)	100,000	1,230,000
AL-Salam Islamic Securities	108,000	432,000	(432,000)	-	108,000
Islamic Leasing Securities	620,000	240,000	(280,000)	(40,000)	580,000
Other Local Loans	15,638	-	(6,255)	(6,255)	9,383
Government Local Development Bonds	1,085,000	-	-	-	1,085,000
Total Local Loans	2,958,638	3,477,000	(3,423,255)	53,745	3,012,383
International Islamic Leasing Securities	564,000	-	(282,000)	(282,000)	282,000
International Government Development Bonds	1,598,000	470,000	-	470,000	2,068,000
Development Funds Loans	255,084	-	(43,801)	(43,801)	211,283
Foreign Loans	2,417,084	470,000	(325,801)	144,199	2,561,283
Total (Balance)	5,375,722	3,947,000	(3,749,056)	197,944	5,573,666

Appendix 6: Credit Facilities

Description	Thousand BD	
	2014	2013
Available Credit Facilities	125,000	125,000
Utilized Credit	(75,278)	(58,734)
Utilized Credit Facilities at the end of the year	49,722	66,266