

Kingdom of Bahrain



Consolidated Final Account

**For The Year Ended
31 December 2010**

Kingdom Of Bahrain
Consolidated Revenue/Expense Statement
For The Year Ended 31 December 2010

BD

Description	Notes	Budget 2010	Actual 2010	Actual 2009
Revenue	5,4,2			
Oil & Gas	5,4	1,123,628,001	1,852,113,074	1,417,823,196
Taxation & Fees	5,4	149,982,575	179,017,163	159,343,586
Gov. Goods & Services	5,4	35,500,395	52,031,999	44,740,048
Investments & Gov. Properties	5,4	84,585,389	19,406,806	23,891,799
Grants	5,4	37,600,000	28,611,517	28,410,267
Sale of Capital Assets	5,4	285,500	356,272	862,417
Fines, Penalties & Mis.	5,4	32,335,141	44,092,442	33,134,623
Total Revenue	5,4,3	1,463,917,001	2,175,629,273	1,708,205,936
Recurrent Expenditures				
Manpower	9,8,6	863,352,358	868,071,862	833,932,197
Services	9,8,6	131,519,885	130,549,409	129,714,467
Consumables	9,8,6	91,992,340	79,682,015	78,230,721
Assets	9,8,6	19,160,676	20,818,635	21,057,583
Maintenance	9,8,6	38,868,205	44,395,501	47,425,199
Transfers	9,8,6	663,389,846	529,354,587	444,111,463
Grants and Subsidies	9,8,6	185,918,211	195,078,667	137,844,849
Total Recurrent Expenditure	9,8,7,6,3	1,994,201,521	1,867,950,676	1,692,316,479
Projects	11,6,3	1,080,149,984	767,409,436	389,895,409
Total Expenditure		3,074,351,505	2,635,360,112	2,082,211,888
Surplus(Deficit) in Budget		(1,610,434,504)	(459,730,839)	(374,005,952)
Arming and Development Projects	14			72,000,000
Surplus(Deficit) For The Year		(1,610,434,504)	(459,730,839)	(446,005,952)
Carried Forward Budget For The Year				
			2010	2009
Recurrent Expenditures Budget	15,7,6		22,375,925	72,600,000
Projects Budget	16,6		291,026,075	206,929,504
Total Carried Forward Budget			313,402,000	279,529,504

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 raw oil recorded at net, after deducting the extracting costs.
- **Gas:** local sales recorded at the value of amounts collected from local companies and government entities. Extraction costs are financed through cash outflows to Bapco.

1.2.2 Other General Revenues:

All funds received are recorded as revenues in the year in which it is 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 is paid.

1.4 Goods and Services Expenditures

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

1.5 Purchases of Capital Goods

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

1.6 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.

1.7 Interest Payable

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

1.8 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.

1.9 Amendment in Revenue

Revenues which are collected by mistake 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.

1.10 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.

1.11 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	2010	2009
Revenue from Bahrain Field and Refinery		
Grand Revenue	2,905,245,215	2,131,155,894
Grand Costs	(2,786,900,558)	(2,120,580,803)
Net Revenue	118,344,657	10,575,091
Revenue from Abu-Sa'afa Field		
Grand Revenue	1,546,076,962	1,198,649,042
Grand Costs	(74,400,178)	(48,622,622)
Future Generation Reserve	(20,709,242)	(20,858,774)
Net Revenue	1,450,967,542	1,129,167,646
Gas Revenue	210,086,584	210,946,034
Oil Taxation and Fees	12,714,291	14,634,425
Distributed Dividends (Oil & Gas Holding Co.)	60,000,000	52,500,000
Net Revenue from Oil and Gas	1,852,113,074	1,417,823,196

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	
	H.H. Prime Minister's Court	-	-	-	15,728,661	16,369,000	96	-	-	-
Ministry of Defense (Note 13)	-	-	-	291,969,618	284,740,173	103	-	-	-	-
Ministry of Interior	32,923,282	46,437,000	71	193,363,856	189,943,219	102	20,737,939	29,324,326	71	
National Security Agency	440	-	-	18,218,000	18,218,000	100	-	-	-	-
Legislation & Legal Opinion Commission	2,788	6,000	46	1,901,957	2,230,000	85	-	-	-	-
Ministry of Foreign Affairs	1,018,136	1,831,000	56	27,003,943	29,646,100	91	376,772	2,051,172	18	
Ministry of Justice & Islamic Affairs - Justice	9,028,636	10,158,000	89	18,270,820	19,610,000	93	129,015	507,643	25	
Ministry of Culture & Information	8,785,864	8,886,000	99	13,152,795	13,487,000	98	4,032,072	13,507,723	30	
Ministry Of Education	213,521	188,000	114	222,739,865	225,020,000	99	4,573,760	15,689,076	29	
Ministry of Health	17,197,919	13,289,000	129	188,307,825	184,763,542	102	7,950,431	51,001,100	16	
Min. of Mun. Aff. & Urban Plan. (General Admin.)	300,206	330,000	91	16,507,599	16,870,530	98	1,703,366	3,966,939	43	
Ministry of Labor	1,887,271	5,043,000	37	5,945,189	6,121,000	97	145,524	569,524	26	
General Organization for Youth & Sports	15,651	-	-	16,575,992	16,668,268	99	17,053,276	21,318,983	80	
Equestrian & Horse Racing Club	-	-	-	1,303,999	1,304,000	100	-	-	-	-
Ministry of Social Development	27,400	15,000	183	17,248,203	17,248,204	100	76,695	781,381	10	
H.H. Prime Minister's Advisors Offices	-	-	-	1,112,896	1,867,000	60	-	-	-	-
H.H. Prime Minister's Rep.	-	-	-	1,282,324	1,703,443	75	-	-	-	-
Ministry of Industry & Commerce	7,528,419	5,827,000	129	10,690,818	11,048,000	97	5,187,634	17,852,402	29	
P. Com. for Prot. of Marine Res. Env. & Wildlife	396,436	284,000	140	5,643,906	5,643,906	100	5,565,898	11,088,405	50	
Moh'd Bin Khalifa Al Khalifa Cardiac Cntr (note 13)	-	-	-	9,349,993	9,350,000	100	-	-	-	-
Ministry of Housing	29,069	-	-	3,877,680	4,091,000	95	101,952,068	111,114,568	92	
Ministry of Works	740,763	230,000	322	24,625,916	24,625,917	100	111,214,991	214,293,663	52	
Electricity & Water Authority (Note 12)	-	-	-	204,115,000	204,115,000	100	-	-	-	-
Ministry of Transportation	4,930,235	6,255,000	79	7,966,443	7,966,443	100	636,100	1,091,174	58	
National Guard	-	-	-	24,221,989	24,222,000	100	740,335	1,027,053	72	
National Oil & Gas Authority	328,716	300,000	110	2,382,762	2,652,000	90	-	-	-	-

BD

Ministries & Government Authorities	Revenues			Recurrent Expenditure			Projects Expenditures		
	Actual	Budget	% Of Collec.	Actual	Budget	% Of Spend	Actual	Budget	% Of Spend
Civil Aviation Affairs	32,449,836	9,200,000	353	15,090,650	15,347,000	98	8,486,198	33,132,812	26
Min. of State For Shura Coun. & Rep. Coun. Aff.	-	-	-	1,170,392	1,270,000	92	-	-	-
Tender & Auctions Board	60	-	-	865,260	964,000	90	101,674	313,544	32
Transfers budgets	91,000,720	141,439,000	64	468,541,950	593,765,189	79	464,049,857	523,042,016	89
Oil and Gas Revenues	1,852,113,074	1,123,628,001	165	-	-	-	-	-	-
Authority for Info. Aff. - Radio & TV	-	-	-	-	-	-	2,945,132	6,368,662	46
Ministry of Cabinet Affairs	-	-	-	1,440,198	1,515,000	95	-	-	-
Civil Service Bureau	7,315	2,000	366	4,407,135	4,523,000	97	267,739	837,740	32
Central Informatics Organization	1,458,281	1,184,000	123	6,607,235	7,336,000	90	1,150,796	2,788,667	41
Min. of Justice & Islamic Affairs - Islamic Aff.	20,646	10,000	206	2,257,725	2,500,000	90	324,664	1,253,274	26
Survey & Land Registration Bureau	9,146,814	11,300,000	81	5,372,586	5,372,587	100	1,303,915	2,234,975	58
Ministry of Finance	3,815	5,000	76	7,260,534	7,576,000	96	2,213,584	4,437,400	50
Customs Affairs	104,073,960	78,070,000	133	11,428,962	14,509,000	79	4,490,001	10,555,762	43
Total	2,175,629,273	1,463,917,001	149	1,867,950,676	1,994,201,521	94	767,409,436	1,080,149,984	71

4- Revenue By Chapters And Ministries

BD

Ministries or Government Authorities	Oil & Gas	Taxation & Fees	Goods & Services	Investments & Properties	Grants	Sale of Capital Assets	Fines & Mis.	Total	Budget	Actual 2009
Ministry of Interior	-	27,317,235	4,656,673	60,188	-	164,517	724,669	32,923,282	46,437,000	35099410
National Security Agency	-	-	440	-	-	-	-	440	-	870
Legislation & Legal Opinion Comm.	-	150	1,968	-	-	600	70	2,788	6,000	2317
Ministry of Foreign Affairs	-	587,100	-	-	-	-	431,036	1,018,136	1,831,000	1835908
Min. of Justice&Islamic Aff. -Justice	-	4,394,679	15,847	125,486	-	-	4,492,624	9,028,636	10,158,000	8361910
Ministry of Culture & Information	-	8,516,414	140,746	124,334	-	174	4,196	8,785,864	8,886,000	8681413
Ministry Of Education	-	18,710	81,602	-	-	27,072	86,137	213,521	188,000	286563
Ministry of Health	-	42,658	13,368,444	31,566	-	12,422	3,742,829	17,197,919	13,289,000	13061541
Min. of Mun. Aff. & Urban Plan. (Gen	-	1,715	145,409	4,676	-	75,651	72,755	300,206	330,000	267433
Ministry of Labor	-	1,872,245	2,730	-	-	-	12,296	1,887,271	5,043,000	998945
General Org. for Youth & Sports	-	5,380	-	300	-	-	9,971	15,651	-	6915
Ministry of Social Development	-	3,110	-	-	-	4,729	19,561	27,400	15,000	22068
Ministry of Industry & Commerce	-	3,393,255	158,153	3,977,040	-	-	(29)	7,528,419	5,827,000	6624325
P. Com. for Prot. of Marine Res. Env. & Wi	-	283,394	22,288	90,754	-	-	-	396,436	284,000	305050
Ministry of Housing	-	27,380	-	-	-	-	1,689	29,069	-	278563
Ministry of Works	-	258,476	25,675	600	-	8,215	447,797	740,763	230,000	312995
Ministry of Electricity & Water	-	-	-	-	-	-	-	-	-	3221
Ministry of Transportation	-	10,465	4,790,956	-	-	610	128,204	4,930,235	6,255,000	5226059
National Oil & Gas Authority	-	313,729	-	-	-	400	14,587	328,716	300,000	279746
Civil Aviation Affairs	-	1,056,190	28,380,916	2,794,414	-	5,300	213,016	32,449,836	9,200,000	28208889
Min. of State For Shura Coun. & Rep. Cour	-	-	-	-	-	-	-	-	-	1398
Tender & Auctions Board	-	60	-	-	-	-	-	60	-	-
Transfers	-	18,842,969	18,700	12,197,268	28,611,517	-	31,330,266	91,000,720	141,439,000	86322258
Oil & Gas Revenue	1,852,113,074	-	-	-	-	-	-	1,852,113,074	1,123,628,001	1417823196
Ministry of Cabinet Affairs	-	-	-	-	-	-	-	-	-	8640
Civil Service Bureau	-	515	-	-	-	400	6,400	7,315	2,000	20329
Central Informatics Organization	-	1,453,829	766	-	-	3,225	461	1,458,281	1,184,000	602274
Min. of Justice & Islamic Affairs - Islamic	-	4,475	4,782	-	-	-	11,389	20,646	10,000	745
Survey & Land Registration Bureau	-	9,006,612	139,516	-	-	-	686	9,146,814	11,300,000	6833470
Ministry of Finance	-	1,071	-	180	-	1,343	1,221	3,815	5,000	1390
Customs Affairs	-	101,605,347	76,388	-	-	51,614	2,340,611	104,073,960	78,070,000	86728095
Total	1,852,113,074	179,017,163	52,031,999	19,406,806	28,611,517	356,272	44,092,442	2,175,629,273	1,463,917,001	1,708,205,936

5- Revenues By Chapters, Sections, And Items

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
4	1	1	40011	Oil Sales - Bahrain Field	92,936,790	118,344,657	(25,407,867)	10575091
4	1	1	40012	Oil Sales - Abu-Sa'afa Field	827,281,260	1,471,676,784	(644,395,524)	1150026420
4	1	1	40014	Future Generations Reserve- Abu-Sa'afa Field		(20,709,242)	20,709,242	-20858774
4	1	2	40031	Gas Sales - Manama Power Station	60,186,819		60,186,819	
4	1	2	40032	Gas Sales - Sitra Power Station			-	583235
4	1	2	40033	Gas Sales - Sitra Water Station			-	577131
4	1	2	40034	Gas Sales - Riffa Power Station			-	22773446
4	1	2	40037	Gas Sales to Electricity Power and Water Station		8,977,125	(8,977,125)	
4	1	2	40051	Gas Sales - Alba	47,942,009	65,985,042	(18,043,033)	71742219
4	1	2	40052	Gas Sales - Bapco	28,365,688	23,020,142	5,345,546	19823168
4	1	2	40053	Gas Sales - Banagas	10,669,355	21,854,981	(11,185,626)	23030343
4	1	2	40054	Gas Sales - Other Companies	32,548,613	90,249,294	(57,700,681)	72416493
4	1	3	42011	Gas Income Tax	19,809,088	9,033,819	10,775,269	11181100
4	1	3	42013	Petrol Tax	3,888,379	3,680,472	207,907	3453326
4	1	4	45014	Investment Returns From Oil Company		60,000,000	(60,000,000)	52500000
4	2	2	42501	Customs Duty on Essential Trade	51,000,000	57,078,628	(6,078,628)	45077818
4	2	2	42503	Customs Duty on Vehicles		11,982,597	(11,982,597)	10467949
4	2	2	42504	Customs Duty on Manuf./Unmanuf. Ta	11,000,000	16,885,024	(5,885,024)	12740078
4	2	2	42505	Customs Duty on Luxury Goods	12,500,000	14,575,142	(2,075,142)	14670913
4	2	2	42506	Customs Duty on Yachts		19,116	(19,116)	20269
4	2	2	42507	Protection of Domestic Industries	230,000	465,060	(235,060)	333142
4	2	3	43011	General Trade Activities Registration F	20,000	44,270	(24,270)	60655
4	2	3	43021	Industrial Activities Registration Fees	15,000	8,788	6,212	17994
4	2	3	43031	Financial Service Activities Registratio	53,000	30,628	22,372	144773
4	2	3	43041	Miscellaneous Service Activities Regis	496,500	1,182,634	(686,134)	1111078
4	2	3	43051	Commercial Agencies Registration Fee	10,000	14,032	(4,032)	17066
4	2	3	43071	Organizing Engineering Professional P	105,000	219,428	(114,428)	197670
4	2	4	42012	Oil Inspection Fees	300,000	313,609	(13,609)	272509
4	2	4	44011	Passport Fees	1,218,345	503,196	715,150	396782
4	2	4	44012	Residence Permit Fees	7,220,300	2,024,125	5,196,175	2464496
4	2	4	44013	Visa & NOC Fees	14,688,800	8,469,195	6,219,605	10039657
4	2	4	44015	Population Card Fees	1,178,000	1,450,754	(272,754)	599224
4	2	4	44021	Labour Market Regulatory Authority Fee		18,825,079	(18,825,079)	19072227
4	2	4	44031	Employment Permission Fees	2,010,000	1,091,820	918,180	634415
4	2	4	44032	Employment Permission Renewal Fees	3,014,000	762,545	2,251,455	345926
4	2	4	44051	Ownership Registration Fees	150,000	73,482	76,518	55482
4	2	4	44052	Ownership Transfer Fees	11,000,000	8,931,690	2,068,310	6618861
4	2	4	44071	Car Registration Fees	10,224,104	11,725,357	(1,501,253)	11033579
4	2	4	44072	Driving License Fees	2,783,815	3,097,073	(313,258)	2807481
4	2	4	44091	Legal Fees	4,352,911	3,859,161	493,750	3657436
4	2	4	44092	Documentation Fees	986,700	445,162	541,538	495077
4	2	4	44093	Certification of Official Documents Fe	966,800	1,182,126	(215,326)	1293417
4	2	4	44111	Tourism Services Classification Fees	450,000	359,326	90,674	349250
4	2	4	44112	Hotel Service Fees	7,975,000	7,970,328	4,672	8042823
4	2	4	44131	Gold Assaying Fees	292,190	150,394	141,796	164482
4	2	4	44132	Pearl Assaying Fees	37,810	32,814	4,996	39236
4	2	4	44151	Design & Measurement Fees	6,000	6,069	(69)	5467
4	2	4	44152	Design & Trademark Fees	900,000	1,205,324	(305,324)	1164466
4	2	4	44153	Trademarks & Commercial Reg. Amen	1,300,000	1,813,398	(513,398)	1321057

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
4	2	4	44171	Departure Fees		267,750	(267,750)	1591508
4	2	4	44172	Entrance Permit Fees	87,000	201,981	(114,981)	107173
4	2	4	44191	Tender Fees	146,500	187,248	(40,748)	161422
4	2	4	44211	Wireless Equipment Fees	1,043,000	7,600	1,035,400	6110
4	2	4	44212	Vedio Sales Distribution Rights	2,000	10,188	(8,188)	14452
4	2	4	44901	Accounting Authority Fees	3,000		3,000	985
4	2	4	44904	Ship Arrival and Departure Permit Fees	1,210,000	1,201,438	8,562	1264042
4	2	4	44905	Lawyer & Pilgrim Contractors Permit	36,800	90,649	(53,849)	74028
4	2	4	44908	Application Fees	970,000	252,933	717,067	391110
4	3	1	41011	Hospital Private Room Charges	550,000	468,467	81,534	500913
4	3	1	41012	Primary Health Care Charges	8,830,000	9,310,405	(480,405)	8703148
4	3	1	41013	General Health Care Charges	1,200,000	1,226,127	(26,127)	1187742
4	3	1	41014	Special Medical Services Charges	15,000	10,946	4,054	106154
4	3	1	41015	Road Accident Treatment Fees	5,000		5,000	1630
4	3	1	41016	Limited Private Practice Charges	10,000		10,000	6644
4	3	1	41017	Out-Patient Charges	850,000	901,537	(51,537)	856378
4	3	1	41018	Medical Commission Fees	240,000	248,234	(8,234)	237337
4	3	1	41019	Occupational Injury Treatment Fees	270,000	270,000	-	270000
4	3	1	41020	Pre-employment Medical Examination	605,000	401,115	203,885	571266
4	3	1	41021	Registration of College for Health Scie	150,000	177,591	(27,591)	103656
4	3	1	41023	X-Ray Fees	25,000	19,253	5,747	18427
4	3	1	41024	Lab. Fees	40,000	47,932	(7,932)	25531
4	3	1	41025	Operations Fees	105,000	109,621	(4,621)	74197
4	3	1	41026	Maternity Services	155,000	188,165	(33,165)	118410
4	3	1	41031	Parcel Fees	360,000	626,071	(266,071)	540987
4	3	1	41032	Post Box Rental	340,000	334,215	5,785	346460
4	3	1	41033	Transit Post Fees	330,000	433,951	(103,951)	295071
4	3	1	41034	Stamp Sales	1,899,000	1,339,015	559,985	1464710
4	3	1	41035	Franking Machine Sales	2,050,000	1,933,200	116,800	2250444
4	3	1	41052	Harbor Services Charges	10,000	10,685	(685)	7080
4	3	1	41055	Customs Stamp - Containers	35,000	64,989	(29,989)	57187
4	3	1	41071	Aeroplane Landing Fees		13,710,548	(13,710,548)	8343372
4	3	1	41072	Aeroplane Parking Fees		31,843	(31,843)	129146
4	3	1	41073	Overflying Fees	9,039,000	14,409,312	(5,370,312)	11228376
4	3	1	41091	Telephone Usage Charges		53,802	(53,802)	
4	3	1	41111	Vehicle Parking Fees	144,657	148,518	(3,861)	382575
4	3	1	41112	Driving Instruction Fees	755,428	780,374	(24,946)	801661
4	3	1	41151	Advertisement Sales	105,000	131,542	(26,542)	493186
4	3	1	41171	Security Guard Income	6,000,000	3,280,693	2,719,307	4157350
4	3	1	41191	Slaughter House Charges			-	6963
4	3	1	41212	Subscriptions to Training Programmes	4,000	198,010	(194,010)	236191
4	3	1	41231	Water Wells Drilling Income	20,000		20,000	1815
4	3	1	41232	Land Survey Charges	105,000	77,467	27,533	103526
4	3	1	41901	Issue of Certificate Charges	452,710	475,661	(22,951)	473720
4	3	1	41902	Examination Charges	16,000	21,348	(5,348)	16782
4	3	1	41903	Clearing House Charges		42,385	(42,385)	109668
4	3	2	40072	Electricity Connection Charges			-	-170
4	3	2	40111	Agricultural Product Sales	76,000	55,571	20,429	55210
4	3	2	40112	Animal Product Sale	21,000	11,800	9,201	11524
4	3	2	40131	Printing Press Sales	270,000	83,778	186,223	100138
4	3	2	40132	Publication Fees	69,000	72,335	(3,335)	63489

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
4	3	2	40133	Book Sales	65,600	53,655	11,945	30601
4	3	2	40134	Magazines & Newspaper Sales	36,000	22,625	13,375	16747
4	3	2	40135	Official Forms and Documents Sales	195,000	207,612	(12,612)	181206
4	3	2	40136	Airport Information Publication	8,000	3,639	4,361	6753
4	3	2	40151	Philatelic Office Sales	30,000	24,026	5,974	30816
4	3	2	40914	Handmade Product Sales	14,000	13,943	57	16031
4	4	1	45011	Shares Dividends and Capital Income	77,039,000	8,576,489	68,462,511	11568401
4	4	1	45012	Bahrain Airport Services Income		1,020,026	(1,020,026)	357773
4	4	1	45013	Bahrain Fuelling Company		177,443	(177,443)	47900
4	4	1	45102	Duty Free Shopping Concessions			-	2867608
4	4	1	45501	Interest of Deposits & Bank Accounts	764,200	245,741	518,459	263382
4	4	2	46011	Land Rent	20,000	49,142	(29,142)	53259
4	4	2	46021	Industrial Estates Rent	2,500,000	3,662,746	(1,162,746)	3271106
4	4	2	46031	Houses & Building Rents	34,000	1,085,281	(1,051,281)	899759
4	4	2	46041	Commercial Stores Rents	3,189	638,004	(634,815)	800143
4	4	2	46051	Galleries & Theaters Rents		6,951	(6,951)	30108
4	4	2	46071	Equipment Rents	25,000	20,447	4,553	14948
4	4	2	46081	Exhibition Rents		124,334	(124,334)	
4	4	3	40201	Inventory Sales	120,000		120,000	31794
4	4	3	45103	Government Concessions	4,080,000	3,800,201	279,799	3685618
4	5	1	47011	External Grant Income	37,600,000	28,611,517	8,988,483	28410267
4	6	1	48011	Income on Sale of Equipment Capital A	105,000	125,768	(20,768)	77516
4	6	1	48012	Income on Sale of Materials Capital As	25,500	61,840	(36,340)	113743
4	6	1	48013	Income on Sale of Apparatus Capital A	6,000	3,625	2,375	3202
4	6	1	48014	Income on Sale of Vehicles Capital As	12,500		12,500	21600
4	6	1	48015	Income on Sale of Furniture Capital As	6,500	1,743	4,757	974
4	6	2	48101	Income on Sale of Land			-	422162
4	6	3	48501	Income on Auction Sales of Capital As	130,000	163,296	(33,296)	223219
4	7	1	49011	Fines	6,483,000	6,398,843	84,157	5758578
4	7	1	49021	Penalties (Delay in Works Execution)	105,000	232,867	(127,867)	259091
4	7	1	49031	Compensations	30,000	51,693	(21,693)	404326
4	7	1	49051	Vehicle Towing Fees	120,509	136,069	(15,560)	150180
4	7	1	49052	Traffic Accident & Report Fees	530,332	587,470	(57,138)	546617
4	7	1	49061	Forfeited Trust Monies	250,000	768,533	(518,533)	578777
4	7	2	31012	Adjustments to Prior Years Results	257,400	3,714,834	(3,457,434)	192748
4	7	2	49901	Recovery of Fixed Expenses	100,000	269,422	(169,422)	575514
4	7	2	49902	Labour and Employees Cost	920,000	145,021	774,979	433839
4	7	2	49903	Variance of Revenue Stamp Sales	1,019,900	431,036	588,864	1098658
4	7	2	49906	Other Institutions Revenues		28,305,377	(28,305,377)	20005976
4	7	2	49999	Unclassified Revenue	22,519,000	3,051,276	19,467,724	3130319
Total					1,463,917,001	2,175,629,276	(711,712,271)	1,708,205,936

6- Projects & Recurrent Expenditures Budget

BD								
Description	Initial Budget	Additional Budget	Amendments	Budget After Amendment	Carried Forward Budget from Prior Years	Available Budget	Actual Expend.	Surplus (Exceeding)
Recurrent Expenditure								
Manpower	857,866,752	826,045	4,659,561	863,352,358	-	863,352,358	868,071,862	(4,719,504)
Services	150,680,845	2,089,155	(21,250,115)	131,519,885	-	131,519,885	130,549,409	970,476
Consumables	77,785,228	10,618,000	3,589,112	91,992,340	-	91,992,340	79,682,015	12,310,325
Assets	18,923,976	96,800	139,900	19,160,676	-	19,160,676	20,818,635	(1,657,959)
Maintenance	38,394,082	15,000	459,123	38,868,205	-	38,868,205	44,395,501	(5,527,296)
Transfers	613,660,253	34,900,000	(53,067,357)	595,492,896	67,896,950	663,389,846	529,354,587	134,035,259
Grants, Subsidies, & Rep. of Loan Inter	130,416,864	-	50,798,297	181,215,161	4,703,050	185,918,211	195,078,667	(9,160,456)
Total Recurrent Expenditure	1,887,728,000	48,545,000	(14,671,479)	1,921,601,521	72,600,000	1,994,201,521	1,867,950,676	126,250,845
Projects	305,000,000	553,549,001	14,671,479.00	873,220,480	206,929,504	1,080,149,984	767,409,436	312,740,548
Total Expenditure	2,192,728,000	602,094,001	0	2,794,822,001	279,529,504	3,074,351,505	2,635,360,112	438,991,393

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

BD

Ministries or Government Authorities	Initial Budget	Amendment	Budget After Amendment	Carried Forward budget from previous years	Budget Forwarded From Prior Years	Available Budget
Public Administration Sector	614,740,000	5,387,000	4,177,521	624,304,521	-	624,304,521
H.H. Prime Minister Court	16,369,000	-	-	16,369,000	-	16,369,000
H.H. Prime Minister's Advisors Offices	1,672,000	-	-	1,672,000	-	1,672,000
H.H. Prime Minister Rep.	1,769,000	-	129,443	1,898,443	-	1,898,443
Ministry of Defense	279,100,000	4,000,000	1,640,173	284,740,173	-	284,740,173
Ministry of Interior	187,104,000	-	2,839,219	189,943,219	-	189,943,219
Custom Affairs	14,509,000	-	-	14,509,000	-	14,509,000
National Security	18,218,000	-	-	18,218,000	-	18,218,000
National Guard	24,222,000	-	-	24,222,000	-	24,222,000
Legislation & Legal Opinion Comm.	1,669,000	561,000	-	2,230,000	-	2,230,000
Ministry of Foreign Affairs	29,326,000	-	320,100	29,646,100	-	29,646,100
Ministry of Justice & Islamic Affairs - Justice	19,734,000	826,000	(950,000)	19,610,000	-	19,610,000
Ministry of Cabinet Affairs	1,515,000	-	-	1,515,000	-	1,515,000
Civil Service Bureau	4,523,000	-	-	4,523,000	-	4,523,000
Central Informatics Organization	7,336,000	-	-	7,336,000	-	7,336,000
Min. of Justice & Islamic Affairs - Islamic Aff.	2,500,000	-	-	2,500,000	-	2,500,000
Survey & Land Registration Bureau	5,174,000	-	198,586	5,372,586	-	5,372,586
Social Services Sector	474,018,000	7,828,000	(18,537,986)	463,308,014	-	463,308,014
Ministry of Culture & Information	11,305,000	0	2,182,000	13,487,000	0	13,487,000
Ministry of Education	225,020,000	0	0	225,020,000	0	225,020,000
Ministry of Health	202,066,000	7,828,000	-25,130,458	184,763,542	0	184,763,542
Ministry of Labor	5,371,000	0	750,000	6,121,000	0	6,121,000
Ministry of Social Development	16,681,000	0	567,204	17,248,204	0	17,248,204
General Organization For Youth And Sport	13,575,000	0	3,093,268	16,668,268	0	16,668,268
Economic Services Sector	21,276,000	-	-	21,276,000	-	21,276,000
Ministry of Industry & Commerce	11,048,000	0	0	11,048,000	0	11,048,000
National Oil & Gas Authority	2,652,000	0	0	2,652,000	0	2,652,000
Ministry of Finance	7,576,000	0	0	7,576,000	0	7,576,000
Infrastructure Sector	249,044,000	-	7,101,360	256,145,360	-	256,145,360
Ministry of Housing	4,091,000	0	0	4,091,000	0	4,091,000
Ministry of Works	24,422,000	0	203,917	24,625,917	0	24,625,917
Electricity & Water Authority	200,000,000	0	4,115,000	204,115,000	0	204,115,000
Ministry of Transportation	7,634,000	0	332,443	7,966,443	0	7,966,443
Civil Aviation Affairs	12,897,000	0	2,450,000	15,347,000	0	15,347,000
Miscellaneous Budgets	27,079,000	6,430,000	1,893,436	35,402,436	-	35,402,436
Min. of Mun. Aff. & Urban Plan.-General Admin.&Aggr.	6,849,000	6,430,000	3,591,530	16,870,530	-	16,870,530
Min. of Mun. Aff. & Urban Plan.-Municipalities Affairs	2,192,000	-	(2,192,000)	-	-	-
Equestrian & Horse Racing Club	1,304,000	-	-	1,304,000	-	1,304,000
P. Com. for Prot. of Marine Res. Env. & Wildlife	5,150,000	-	493,906	5,643,906	-	5,643,906
Moh'd Bin Khalifa Cardiac Center	9,350,000	-	-	9,350,000	-	9,350,000
Min. of State For Shura Coun. & Rep. Coun. Aff.	1,270,000	-	-	1,270,000	-	1,270,000
Tenders & Auctions Board	964,000	-	-	964,000	-	964,000
Trnsfrd Bud. & Acc. Under MOF Supervision	501,571,000	28,900,000	(9,305,810)	521,165,190	72,600,000	593,765,190
1- Transferred Budget	219,918,000	14,900,000	37,708,200	272,526,200	940,935	273,467,135

Ministries or Government Authorities	Initial Budget	Amendment	Budget After Amendment	Carried Forward budget from previous years	Budget Forwarded From Prior Years	Available Budget
Municipalities Councils	612,000	-	-	612,000	-	612,000
The Constitutional Court	2,240,000	-	-	2,240,000	-	2,240,000
Authority for Informatin Affairs- General Dmin. For Radi	12,197,000	-	1,968,000	14,165,000	-	14,165,000
Bahrain Center for Studies & Research	1,446,000	-	-	1,446,000	-	1,446,000
Sunni Awqaf	2,465,000	-	-	2,465,000	-	2,465,000
Ja'faria Awqaf	2,465,000	-	-	2,465,000	-	2,465,000
University of Bahrain	40,878,000	2,000,000	-	42,878,000	-	42,878,000
Teachers' College (University of Bahrain)	6,000,000	-	-	6,000,000	-	6,000,000
High Cost Grants	36,400,000	-	-	36,400,000	-	36,400,000
Bait Al-quran	76,000	-	-	76,000	-	76,000
Shura Council	7,341,000	-	-	7,341,000	-	7,341,000
Council of Representatives	6,522,000	-	423,000	6,945,000	-	6,945,000
Districts	4,208,000	-	-	4,208,000	-	4,208,000
High Council for Islamic Affairs	3,878,000	-	-	3,878,000	-	3,878,000
National Audit Court	4,150,000	-	-	4,150,000	-	4,150,000
Supreme Council For Profession Training	3,500,000	-	-	3,500,000	-	3,500,000
King Hamad Hospital	-	-	28,766,000	28,766,000	-	28,766,000
Issa Award For Human Sciences	-	-	500,000	500,000	-	500,000
Economic Development Board	6,300,000	-	-	6,300,000	-	6,300,000
Bahrain International Exhibition Center	750,000	-	-	750,000	-	750,000
Royal Charity Organization	1,880,000	-	-	1,880,000	-	1,880,000
Council of Representatives' Elections Executive Committ	-	-	2,500,000	2,500,000	-	2,500,000
Bahrain Institute For Political Development	1,500,000	-	-	1,500,000	-	1,500,000
Bahrain Center for Strategic International and Energy stuc	-	-	130,000	130,000	-	130,000
Housing Programme-Rent Allowance	24,600,000	9,400,000	-	34,000,000	-	34,000,000
Housing Programme-Settlement	4,000,000	-	-	4,000,000	-	4,000,000
Labour Market Regulatory Authority	5,000,000	-	-	5,000,000	-	5,000,000
Social Insurance Organisation	13,400,000	-	2,180,000	15,580,000	-	15,580,000
Supreme Council For Defence Secretariat General	288,000	-	-	288,000	-	288,000
Maintenance Fund	250,000	-	-	250,000	-	250,000
E. Government Authority	4,072,000	-	-	4,072,000	-	4,072,000
Quality Assurance Authority	5,400,000	-	-	5,400,000	-	5,400,000
Bahrain Polytechnic	13,100,000	-	-	13,100,000	940,935	14,040,935
Bahrain Institute of Public Administration	5,000,000	-	-	5,000,000	-	5,000,000
.Bahrain Chamber For Dispute Resolution	-	3,500,000	950,000	4,450,000	-	4,450,000
Fishermen Support	-	-	91,200	91,200	-	91,200
National Health Regulatory Authority	-	-	200,000	200,000	-	200,000
2-Accounts Under MoFNE Supervision	281,653,000	14,000,000	(47,014,010)	248,638,990	71,659,065	320,298,055
Repayment of Loan Interest	85,000,000	-	-	85,000,000	-	85,000,000
Contribution to GCC	2,800,000	-	644,940	3,444,940	-	3,444,940
Government Supports	3,000,000	-	-	3,000,000	-	3,000,000
Retiree Financial Support	600,000	-	32,185	632,185	-	632,185
Contributions to United Nations	1,000,000	-	1,500,000	2,500,000	-	2,500,000
Misc. Commitments	7,020,000	1,000,000	10,363,016	18,383,016	-	18,383,016
Social Insurance Public Authroity	13,900,000	13,000,000	3,683,000	30,583,000	-	30,583,000
Other Estimates	70,000,000	-	(69,847,230)	152,770	-	152,770

Ministries or Government Authorities	Initial Budget	Amendment	Budget After Amendment	Carried Forward budget from previous years	Budget Forwarded From Prior Years	Available Budget
Risk Financing	800,000	-	-	800,000	-	800,000
United Nations Development Programme(UNDP)	750,000	-	-	750,000	-	750,000
Programme for Early Retirement Scheme	11,000,000	-	-	11,000,000	45,894,415	56,894,415
Isa Cultural Center	800,000	-	700,000	1,500,000	-	1,500,000
Govt Unemployment Insurance Share	10,000,000	-	4,362,260	14,362,260	-	14,362,260
Housing Support	20,000,000	-	-	20,000,000	-	20,000,000
Forwarded Amounts	-	-	-	-	21,061,600	21,061,600
Reduce Cost of Living Burden	-	-	50,000,000	50,000,000	4,703,050	54,703,050
Reserve Account (3%)	54,983,000	-	(48,452,181)	6,530,819	-	6,530,819
Total	1,887,728,000	48,545,000	(14,671,479)	1,921,601,521	72,600,000	1,994,201,521

8- Recurrent Expenditure By Chapters And Ministries

BD

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Subsidies	Total	Budget	Actual 2009
H.H. Prime Minister's Court	3,610,217	1,421,335	78,525	109,548	9,036	10,500,000	-	15,728,661	16,369,000	15,593,255
Ministry of Defense (Note 13)	227,159,171	17,685,956	15,156,988	4,822,834	26,751,476	-	393,193	291,969,618	284,740,173	286,511,551
Ministry of Interior	169,839,135	9,809,646	5,608,715	3,723,187	4,383,173	-	-	193,363,856	189,943,219	187,707,224
National Security Agency	-	-	-	-	-	18,218,000	-	18,218,000	18,218,000	18,218,000
Legislation & Legal Opinion Commission	1,455,008	406,245	25,856	14,314	534	-	-	1,901,957	2,230,000	2,270,309
Ministry of Foreign Affairs	16,443,345	8,149,805	483,169	1,173,877	660,963	-	92,784	27,003,943	29,646,100	26,191,904
Ministry of Justice & Islamic Affairs - Justice	13,661,686	3,497,444	133,518	254,909	215,693	238,570	269,000	18,270,820	19,610,000	17,791,029
Ministry of Culture & Information	6,729,140	5,382,798	348,320	361,297	183,940	-	147,300	13,152,795	13,487,000	13,322,281
Ministry Of Education	183,637,306	29,152,862	4,171,361	3,563,344	2,139,992	-	75,000	222,739,865	225,020,000	213,488,973
Ministry of Health	118,624,618	17,819,011	45,779,659	1,137,622	4,927,585	-	19,330	188,307,825	184,763,542	180,797,206
Min. of Mun. Aff. & Urban Plan. (General Admi	6,463,436	3,241,076	570,026	95,605	137,456	6,000,000	-	16,507,599	16,870,530	14,344,794
Ministry of Labor	3,924,783	1,398,901	146,177	106,420	168,908	-	200,000	5,945,189	6,121,000	5,363,183
General Organization for Youth & Sports	3,095,518	2,516,445	272,306	185,264	351,758	7,332,550	2,822,151	16,575,992	16,668,268	14,713,613
Equestrian & Horse Racing Club	803,729	197,753	14,217	9,857	278,443	-	-	1,303,999	1,304,000	1,285,000
Ministry of Social Development	6,708,563	3,466,520	573,203	316,737	420,086	40,000	5,723,094	17,248,203	17,248,204	16,738,766
H.H. Prime Minister's Advisors Offices	875,496	190,116	29,557	9,796	7,931	-	-	1,112,896	1,867,000	1,071,800
H.H. Prime Minister's Rep.	943,633	265,684	34,777	27,545	10,685	-	-	1,282,324	1,703,443	1,110,718
Minister of State Office	-	-	-	-	-	-	-	-	-	216,375
Ministry of Industry & Commerce	6,131,990	3,829,222	144,889	349,157	235,560	-	-	10,690,818	11,048,000	9,717,589
P. Com. for Prot. of Marine Res. Env. & Wildlife	4,278,272	918,068	191,582	48,943	207,041	-	-	5,643,906	5,643,906	4,948,840
Moh'd Bin Khalifa Al Khalifa Cardiac Cntr (note	4,541,549	195,741	3,529,113	766,621	316,969	-	-	9,349,993	9,350,000	9,349,981
Ministry of Housing	20,562,628	3,487,036	133,991	215,370	226,891	-	-	24,625,916	24,625,917	25,009,433
Ministry of Works	3,145,800	470,512	89,990	57,585	113,793	-	-	3,877,680	4,091,000	3,993,616
Electricity & Water Authority (Note 12)	-	-	-	-	-	204,115,000	-	204,115,000	204,115,000	175,300,000
Ministry of Transportation	5,401,169	2,191,516	71,761	82,630	219,367	-	-	7,966,443	7,966,443	7,823,941
National Guard	19,102,386	803,370	842,097	2,372,163	661,022	-	440,951	24,221,989	24,222,000	23,170,970
National Oil & Gas Authority	1,508,197	689,909	35,260	85,883	63,513	-	-	2,382,762	2,652,000	1,955,137
Civil Aviation Affairs	8,381,914	5,964,938	174,077	249,780	319,941	-	-	15,090,650	15,347,000	17,514,465
Min. of Shura Coun. & Rep. Coun. Aff.	814,419	289,002	13,694	52,619	658	-	-	1,170,392	1,270,000	1,068,586
Tender & Auctions Board	508,312	294,976	14,636	43,929	3,407	-	-	865,260	964,000	863,820
Transfers budgets (Note 10)	-	735,619	-	-	-	282,910,467	184,895,864	468,541,950	593,765,189	355,972,883
Ministry of Cabinet Affairs	1,151,131	255,960	12,247	10,540	10,320	-	-	1,440,198	1,515,000	1,459,854
Civil Service Bureau	3,413,805	631,404	33,886	40,377	287,663	-	-	4,407,135	4,523,000	3,887,857
Central Informatics Organization	4,250,981	1,028,906	694,471	169,823	463,054	-	-	6,607,235	7,336,000	7,875,265
Min. of Justice & Islamic Affairs - Islamic Aff.	988,013	1,148,116	15,555	38,056	67,985	-	-	2,257,725	2,500,000	2,238,167
Survey & Land Registration Bureau	4,309,093	904,743	40,228	21,110	97,412	-	-	5,372,586	5,372,587	5,261,684
Ministry of Finance	5,491,074	1,168,481	102,079	151,944	346,956	-	-	7,260,534	7,576,000	6,530,231

Ministries or Government Authorities	Manpower	Services	Consumables	Assets	Maintenance	Transfers	Grants & Subsidies	Total	Budget	Actual 2009
Customs Affairs	10,116,345	940,293	116,085	149,949	106,290	-	-	11,428,962	14,509,000	11,638,179
Total	868,071,862	130,549,409	79,682,015	20,818,635	44,395,501	529,354,587	195,078,667	1,867,950,676	1,994,201,521	1,692,316,479

9- Recurrent Expenditures By Chapters, Sections, And Items

BD

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
6	1	1	60011	Basic Salaries	547,445,347.000	545,103,317.000	2,342,030.000	523,788,294.00
6	1	1	60021	Overtime	12,543,745.000	10,702,026.000	1,841,719.000	12,225,780.00
6	1	1	61011	Social Allowance	35,763,691.000	36,304,697.000	(541,006.000)	35,505,630.00
6	1	1	61021	Car & Transport Allowance	19,532,295.000	19,962,326.000	(430,031.000)	19,097,799.00
6	1	1	61022	Telephone Allowance	1,949,558.000	1,846,268.000	103,290.000	1,822,476.00
6	1	1	61031	Other Personal Allowances	24,246,916.000	27,601,586.000	(3,354,670.000)	24,451,911.00
6	1	1	61032	Special Award	34,500.000		34,500.000	
6	1	1	61034	DISCIPLINE AWARD	110,540.000	111,700.000	(1,160.000)	102,800.00
6	1	1	61035	On Call Allowance (Consultant-Doctor)	1,956,000.000	1,419,550.000	536,450.000	302,688.00
6	1	1	61036	Dedicated Govt Practice Allowance (Consultant	391,000.000	2,240,063.000	(1,849,063.000)	2,063,651.00
6	1	1	61038	Air Navigation Allowance	360,000.000	368,680.000	(8,680.000)	362,400.00
6	1	1	61043	Housing Cost	171,100.000		171,100.000	
6	1	1	61044	Special Allowance	1,007,556.000	1,894,033.000	(886,477.000)	
6	1	1	61991	Other Allowances	9,708,327.000	8,970,827.000	737,500.000	9,226,831.00
6	1	2	60011	Basic Salaries	41,944,260.000	42,044,039.000	(99,779.000)	39,912,144.00
6	1	2	60021	Overtime	1,431,387.000	1,486,376.000	(54,989.000)	1,366,613.00
6	1	2	61011	Social Allowance	1,980,624.000	2,479,721.000	(499,097.000)	2,396,424.00
6	1	2	61021	Car & Transport Allowance	965,403.000	1,014,076.000	(48,673.000)	939,792.00
6	1	2	61022	Telephone Allowance	88,692.000	66,318.000	22,374.000	74,125.00
6	1	2	61031	Other Personal Allowances	4,795,303.000	4,988,251.000	(192,948.000)	4,319,143.00
6	1	2	61034	DISCIPLINE AWARD	8,984.000	11,800.000	(2,816.000)	9,200.00
6	1	2	61035	On Call Allowance (Consultant-Doctor)	52,900.000	32,879.000	20,021.000	41,048.00
6	1	2	61036	Dedicated Govt Practice Allowance (Consultant	11,000.000		11,000.000	
6	1	2	61041	Expatriate Inducements	375,396.000	238,869.000	136,527.000	166,043.00
6	1	2	61042	Recruitment, Termination and Leave Cost	7,273,617.000	6,663,018.000	610,599.000	7,865,199.00
6	1	2	61043	Housing Cost	9,077,746.000	9,734,675.000	(656,929.000)	9,675,364.00
6	1	2	61991	Other Allowances	2,464,882.000	4,024,263.000	(1,559,381.000)	3,950,358.00
6	1	3	60011	Basic Salaries	845,362.000	572,619.000	272,743.000	848,420.00
6	1	3	60021	Overtime	9,503.000	3,287.000	6,216.000	3,053.00
6	1	3	61011	Social Allowance	40,947.000	20,384.000	20,563.000	26,267.00
6	1	3	61021	Car & Transport Allowance	22,785.000	10,304.000	12,481.000	12,534.00
6	1	3	61031	Other Personal Allowances	600.000	197.000	403.000	725.00
6	1	3	61991	Other Allowances	4,200.000	100.000	4,100.000	200.00
6	1	4	60011	Basic Salaries	241,339.000	185,869.000	55,470.000	371,532.00
6	1	4	60021	Overtime	2,400.000	827.000	1,573.000	3,028.00
6	1	4	61011	Social Allowance	3,653.000	939.000	2,714.000	2,122.00
6	1	4	61021	Car & Transport Allowance	1,919.000	632.000	1,287.000	1,347.00
6	1	4	61031	Other Personal Allowances	7,400.000		7,400.000	5,892.00
6	1	4	61991	Other Allowances		400.000	(400.000)	
6	1	5	61051	Training Entitlements	171,285.000	87,017.000	84,268.000	106,091.00
6	1	5	61052	Computer Training Entitlements	8,650.000	400.000	8,250.000	
6	1	5	62011	Course Expenses	6,329,231.000	5,391,826.000	937,405.000	6,035,693.00
6	1	5	62012	Computer Course Expenses	91,071.000	45,834.000	45,237.000	30,469.00
6	1	5	62021	Internal Conferences	500.000	(1,200.000)	1,700.000	
6	1	5	62024	Academic Entitlements	50,000.000	50,000.000	0.000	
6	1	5	74021	Books and Stationery (Training)	49,435.000	31,784.000	17,651.000	31,285.00

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
6	1	5	74022	Computer Books and Stationery			0.000	
6	1	6	61051	Training Entitlements	7,606,193.000	8,004,963.000	(398,770.000)	9,657,284.00
6	1	6	61052	Computer Training Entitlements	4,000.000		4,000.000	
6	1	6	61059	Training Allowances	527,543.000	393,606.000	133,937.000	373,988.00
6	1	6	61992	Other Computer Allowances	120,000.000		120,000.000	
6	1	6	62011	Course Expenses	5,690,844.000	5,839,791.000	(148,947.000)	3,807,988.00
6	1	6	62012	Computer Course Expenses	6,500.000	5,086.000	1,414.000	940.00
6	1	6	62024	Academic Entitlements	500,100.000	559,993.000	(59,893.000)	
6	1	6	64021	Travel Costs	2,751,254.000	3,460,532.000	(709,278.000)	3,312,986.00
6	1	6	64022	Computer Travel Costs			0.000	
6	1	6	74021	Books and Stationery (Training)	22,200.000	16,346.000	5,854.000	15,228.00
6	1	7	63011	Government Share in Pension Scheme	55,013,781.000	55,361,870.000	(348,089.000)	53,661,103.00
6	1	7	63012	Govt Pension Share for Bahraini Military Person	38,736,000.000	33,484,593.000	5,251,407.000	34,420,992.00
6	1	7	63013	Govt Incentives for Non- Bahraini Military Pers	1,650,000.000	4,589,704.000	(2,939,704.000)	2,231,136.00
6	1	7	63014	Govt Unemployment Insurance Share	6,185,361.000	6,305,453.000	(120,092.000)	6,080,072.00
6	1	7	75031	Garments for Employees	4,032,008.000	3,828,111.000	203,897.000	3,952,935.00
6	1	7	75033	Food for Employees	5,363,189.000	8,494,884.000	(3,131,695.000)	8,126,702.00
6	1	8	65041	Supply of Contract Labor	402,001.000	174,832.000	227,169.000	626,952.00
6	1	8	65042	Part-Time Labour	1,170,335.000	1,841,522.000	(671,187.000)	519,519.00
6	2	1	62021	Internal Conferences	3,568,600.000	1,282,229.000	2,286,371.000	2,128,036.00
6	2	1	62022	Overseas Conferences and Missions	8,354,276.000	7,484,503.000	869,773.000	7,021,991.00
6	2	1	62023	Official Business Visit	80,000.000	57,094.000	22,906.000	50,545.00
6	2	1	62031	Exhibition Costs	2,866,730.000	3,953,064.000	(1,086,334.000)	3,166,955.00
6	2	1	62041	Internal Sports Tournament	22,550.000	33,809.000	(11,259.000)	33,585.00
6	2	1	62042	External Sports Tournament	73,600.000	96,971.000	(23,371.000)	119,449.00
6	2	1	68021	Cost of Guest Entertainment	6,012,267.000	5,316,919.000	695,348.000	4,208,849.00
6	2	2	66011	Telephone Installation and Usage Charges	6,734,649.000	7,610,622.000	(875,973.000)	7,673,067.00
6	2	2	66021	Intercom Equipment	217,500.000	102.000	217,398.000	260.00
6	2	2	66031	Telex Installation & Usage Charges	26,320.000	23,374.000	2,946.000	10,808.00
6	2	2	66032	Wireless Instruments	6,080.000	1,691.000	4,389.000	6,117.00
6	2	2	66033	Telegram Charges	47,540.000	23,389.000	24,151.000	36,313.00
6	2	2	67011	Postage Charges.	222,717.000	163,878.000	58,839.000	203,455.00
6	2	3	69011	Desalinated and Artesian Water Costs	1,219,230.000	1,327,338.000	(108,108.000)	765,867.00
6	2	3	69021	Electricity Supply and Usage Costs	7,763,092.000	6,791,875.000	971,217.000	10,472,013.00
6	2	3	69039	Municipality Fees-Variou	365,245.000	322,366.000	42,879.000	453,156.00
6	2	4	70011	Land Rental	533,145.000	610,052.000	(76,907.000)	521,457.00
6	2	4	70012	Operating Lease	8,342,698.000	7,430,155.000	912,543.000	7,084,152.00
6	2	4	70014	Financing Lease	383,917.000	1,033,452.000	(649,535.000)	791,760.00
6	2	4	70021	Computer CPU Rental	900,000.000	796,487.000	103,513.000	958,243.00
6	2	4	70022	Computer Peripherals Rental	1,551,000.000	100,922.000	1,450,078.000	50,550.00
6	2	4	70023	Systems & Application Software Rental	810,065.000	1,273,411.000	(463,346.000)	973,795.00
6	2	4	70024	Personal Computer Rental	190.000		190.000	
6	2	4	70031	Vehicles Including Trucks Rental	10,631,363.000	12,264,479.000	(1,633,116.000)	11,175,919.00
6	2	4	70032	Tools and Heavy Machinery Rental	108,500.000	(57,120.000)	165,620.000	181,442.00
6	2	4	70039	Instruments and Equipment Rental	585,780.000	677,653.000	(91,873.000)	343,196.00
6	2	5	65011	Cleaning of Buildings and Power Stations	7,957,093.000	7,217,772.000	739,321.000	9,105,564.00
6	2	5	67029	Transportation and Freight - Various	1,426,461.000	1,336,894.000	89,567.000	2,031,837.00
6	2	5	71011	Insurance for Power and Desalination Stations	500.000	100.000	400.000	125.00
6	2	5	71012	Insurance on Vehicles	437,640.000	333,619.000	104,021.000	496,496.00

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
6	2	5	71021	Insurance on Building & Office Assets	121,060.000	72,437.000	48,623.000	44,061.00
6	2	5	71031	Insurance on Machinery and Equipment	807,700.000	738,222.000	69,478.000	363,378.00
6	2	5	71032	Insurance on Ships and Planes	430,000.000	825,434.000	(395,434.000)	395,761.00
6	2	6	72019	Advertising	1,233,870.000	1,078,034.000	155,836.000	939,523.00
6	2	6	72021	Subscriptions to Papers and Magazines	715,821.000	657,328.000	58,493.000	629,281.00
6	2	6	72022	Subscriptions to Exhibitions, Societies and Club	70,680.000	62,996.000	7,684.000	138,287.00
6	2	6	72023	Subscriptions to Radio, TV & Press Agencies	165,250.000	136,734.000	28,516.000	156,940.00
6	2	6	72024	Subscriptions to Various Organizations	3,275,339.000	3,411,359.000	(136,020.000)	3,309,870.00
6	2	6	72031	Printing	2,038,030.000	2,029,937.000	8,093.000	2,468,665.00
6	2	7	65031	Guards and Security	5,059,515.000	5,192,467.000	(132,952.000)	4,183,645.00
6	2	7	68011	Presents & Incentives for Non-Employees	4,674,229.000	3,485,509.000	1,188,720.000	3,463,782.00
6	2	7	68031	Fees and Commissions	1,640,540.000	1,934,327.000	(293,787.000)	1,883,698.00
6	2	7	73059	Consultation and Research Costs	6,657,621.000	7,326,262.000	(668,641.000)	6,640,273.00
6	2	7	81991	Scholarships for Non-Employees	8,429,630.000	10,796,483.000	(2,366,853.000)	8,658,352.00
6	2	7	81992	Overseas Treatment	9,816,000.000	11,470,709.000	(1,654,709.000)	10,828,021.00
6	2	7	81995	Outsourcing Cost of Operation & Mgt. of Hosp.	1,234,000.000	1,275,800.000	(41,800.000)	2,472,029.00
6	2	7	99991	Other Miscellaneous Costs & Petty Cash	3,297,852.000	2,915,587.000	382,265.000	2,356,408.00
6	2	7	99993	Other Military Expenses	10,604,000.000	9,632,685.000	971,315.000	10,717,491.00
6	3	1	75011	Gas for Laboratories and Office Use	153,600.000	157,033.000	(3,433.000)	244,714.00
6	3	1	75019	Gas for Other Purposes	155,700.000	133,829.000	21,871.000	139,256.00
6	3	2	75021	Fuel & Oil for Generators	10,000.000	65,460.000	(55,460.000)	-1,375.00
6	3	2	75022	Fuel for Heavy Vehicles & Machinery	2,377,697.000	2,610,590.000	(232,893.000)	2,776,490.00
6	3	2	75023	Lubricants	95,700.000	103,019.000	(7,319.000)	54,218.00
6	3	2	75024	Aircraft Expenses	1,525,000.000	895,963.000	629,037.000	1,166,840.00
6	3	2	75025	Fuel for Ships	275,800.000	455,469.000	(179,669.000)	747,423.00
6	3	2	75026	Aircraft Fuel & Oil	1,560,000.000	2,694,539.000	(1,134,539.000)	1,490,442.00
6	3	2	75029	Other Fuel & Oil	84,400.000	128,142.000	(43,742.000)	107,178.00
6	3	3	69012	Water Purchasing (Elec. & Water)		360.000	(360.000)	
6	3	3	75032	Garments and Food for Non-Employees	2,010,400.000	2,591,540.000	(581,140.000)	2,342,052.00
6	3	3	75041	Chemical, Insecticides and Detergents	1,522,833.000	1,027,219.000	495,614.000	1,090,186.00
6	3	3	75051	Utensils and Miscellaneous Light Equipment	1,668,052.000	1,867,160.000	(199,108.000)	1,821,402.00
6	3	3	75991	Decorating Materials for Special Occasions	1,172,339.000	483,839.000	688,500.000	1,835,937.00
6	3	3	75999	Other Supplies & Materials	2,239,283.000	2,665,072.000	(425,789.000)	2,342,657.00
6	3	3	99012	Rate Variance Gain/Loss			0.000	1,057.00
6	3	3	99013	Invoice Price Variance		(100.000)	100.000	-4,129.00
6	3	3	99042	Inventory Write On/off	200,000.000	174,597.000	25,403.000	1,261,559.00
6	3	3	99993	Other Military Expenses	19,445,000.000	2,971,328.000	16,473,672.000	4,628,873.00
6	3	3	99995	Average Cost Adjustment		12,098.000	(12,098.000)	-615,751.00
6	3	4	72031	Printing	2,000.000	2,563.000	(563.000)	792.00
6	3	4	74011	Computer Stationery	333,410.000	256,147.000	77,263.000	294,878.00
6	3	4	74012	Stationery	2,715,096.000	2,067,466.000	647,630.000	2,273,872.00
6	3	4	74013	Printing and Photocopying Items	2,379,183.000	1,863,338.000	515,845.000	3,372,256.00
6	3	4	74023	Books	2,709,645.000	2,098,100.000	611,545.000	1,792,887.00
6	3	4	74991	Maps and Posters	24,700.000	40,167.000	(15,467.000)	34,083.00
6	3	5	75061	Drugs and Medicines	32,302,079.000	36,403,711.000	(4,101,632.000)	30,468,956.00
6	3	5	75062	Surgical Materials	8,870,500.000	9,267,930.000	(397,430.000)	9,700,266.00
6	3	5	75063	X-Ray Materials	736,000.000	757,761.000	(21,761.000)	908,959.00
6	3	5	75064	Laboratory Materials	4,817,000.000	5,517,640.000	(700,640.000)	5,439,731.00
6	3	6	75071	Advertising and Informative Programs	32,100.000	26,370.000	5,730.000	16,148.00

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
6	3	6	75072	Educational Programs	73,700.000	33,860.000	39,840.000	37,990.00
6	3	6	75073	Television Programmes	23,000.000	2,900.000	20,100.000	
6	3	9	99991	Other Miscellaneous Costs & Petty Cash	1,525,123.000	1,355,859.000	169,264.000	1,524,377.00
6	3	9	99994	Aircraft Imprest	953,000.000	951,046.000	1,954.000	936,495.00
6	4	1	17012	Furnishing Additions	1,519,000.000	1,385,533.000	133,467.000	1,593,422.00
6	4	1	17022	Passenger Vehicles Additions	1,091,000.000	874,623.000	216,377.000	1,022,409.00
6	4	1	17032	Trucks and Transport Vehicles Additions	80,000.000	28,008.000	51,992.000	11,780.00
6	4	1	17042	Special Purpose Vehicles Additions	140,000.000	75,228.000	64,772.000	59,400.00
6	4	1	17072	Ships and Marine Equipment Additions	308,000.000	181,412.000	126,588.000	40,734.00
6	4	1	17082	Heavy Machinery and Tools Additions	100,000.000	1,950,656.000	(1,850,656.000)	2,735,164.00
6	4	1	17092	Machines & Instruments Additions	675,000.000	637,123.000	37,877.000	592,945.00
6	4	1	17102	Motorcycle and Bicycles Additions	94,000.000	15,960.000	78,040.000	62,788.00
6	4	1	17202	Aircraft and Related Equipment Additions	24,000.000	26,971.000	(2,971.000)	
6	4	2	17012	Furnishing Additions	8,000.000	5,073.000	2,927.000	2,541.00
6	4	2	17092	Machines & Instruments Additions			0.000	7,986.00
6	4	3	17052	Computer (CPU) Additions	25,000.000	39,022.000	(14,022.000)	30,307.00
6	4	3	17053	Computer Peripherals Additions	73,610.000	126,244.000	(52,634.000)	108,794.00
6	4	3	17054	Personal Computer Additions	504,800.000	527,734.000	(22,934.000)	651,163.00
6	4	3	17062	System and Application Software Addition	255,750.000	398,321.000	(142,571.000)	386,432.00
6	4	4	17054	Personal Computer Additions	139,000.000		139,000.000	
6	4	4	17062	System and Application Software Addition	102,200.000		102,200.000	
6	4	5	17092	Machines & Instruments Additions			0.000	313.00
6	4	5	17112	Television Equipment Additions	185,000.000	171,801.000	13,199.000	131,041.00
6	4	5	17122	Broadcasting Equipment Additions	24,000.000	18,606.000	5,394.000	43,524.00
6	4	5	17132	Medical Equipment Additions	728,000.000	1,398,470.000	(670,470.000)	1,340,020.00
6	4	5	17142	Wire and Wireless Equipment Additions	809,000.000	939,661.000	(130,661.000)	879,747.00
6	4	5	17152	Photocopiers, Printers & Word Processing Equip	201,000.000	374,362.000	(173,362.000)	487,671.00
6	4	5	17162	Agricultural Equipment Additions	1,000.000	1,924.000	(924.000)	
6	4	5	17172	Air Conditioning and Heating Equipment Additi	421,000.000	499,548.000	(78,548.000)	332,043.00
6	4	5	17182	Fire Extinguishing Equipment Additions	75,000.000	88,991.000	(13,991.000)	235,444.00
6	4	5	17902	Other Equipment Additions	319,000.000	791,270.000	(472,270.000)	645,534.00
6	4	6	17122	Broadcasting Equipment Additions	10,000.000		10,000.000	
6	4	6	17142	Wire and Wireless Equipment Additions	18,000.000	2,085.000	15,915.000	2,948.00
6	4	6	17152	Photocopiers, Printers & Word Processing Equip	141,000.000	395.000	140,605.000	280.00
6	4	6	17162	Agricultural Equipment Additions	1,000.000	2,460.000	(1,460.000)	2,500.00
6	4	6	17172	Air Conditioning and Heating Equipment Additi	46,000.000	58,821.000	(12,821.000)	53,243.00
6	4	6	17182	Fire Extinguishing Equipment Additions	1,000.000		1,000.000	
6	4	6	17902	Other Equipment Additions	1,000.000	1,777.000	(777.000)	
6	4	8	19002	Recurrent Asset Additions Clearing In	7,171,478.000	6,536,317.000	635,161.000	5,212,547.00
6	4	8	19101	Furniture Clearing-In	35,000.000	5,002.000	29,998.000	1,378.00
6	4	8	19103	Other Equipment Clearing-In	500,000.000	81,352.000	418,648.000	119,516.00
6	4	8	19111	Machines & Equipment-Clearing-In	50,000.000	68,818.000	(18,818.000)	19,351.00
6	4	8	19112	Wireless Equipment-Clearing-In	25,000.000	19,510.000	5,490.000	25,169.00
6	4	8	19113	Air Conditioning Equipment-Clearing-In	100,000.000	38,499.000	61,501.000	27,168.00
6	4	8	19121	Medical Equipment-Clearing-In	1,000,000.000	435,917.000	564,083.000	829,788.00
6	4	8	19131	Computer Hardware-Clearing-In	45,000.000	22,358.000	22,642.000	41,982.00
6	4	8	19132	Computer Software-Clearing-In	25,000.000	7,110.000	17,890.000	5,127.00
6	4	8	31013	Prior Year Retained Earnings		115,940.000	(115,940.000)	697,303.00
6	4	8	75999	Other Supplies & Materials			0.000	50.00

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
6	4	8	98001	Depreciation Expense			0.000	95.00
6	4	8	98011	Asset Expense	1,731,338.000	2,404,961.000	(673,623.000)	2,163,946.00
6	4	8	98101	Future Clearing - Expense	300,000.000	371,652.000	(71,652.000)	358,681.00
6	4	8	98103	Other Equipment Clearing - Expense	15,000.000	27,863.000	(12,863.000)	50,861.00
6	4	8	98111	Machines & Equipment Clearing - Expense	5,000.000	2,097.000	2,903.000	1,168.00
6	4	8	98112	Wireless Equipment Clearing - Expense		6,194.000	(6,194.000)	18,458.00
6	4	8	98113	Air Conditioning Equipment Clearing - Expense	5,000.000	2,106.000	2,895.000	3,413.00
6	4	8	98121	Medical Equipment Clearing - Expense	10,000.000	46,074.000	(36,074.000)	12,394.00
6	4	8	98131	Computer Hardware Clearing - Expense	12,500.000	4,654.000	7,846.000	4,015.00
6	4	8	98132	Computer Software Clearing - Expense	10,000.000	130.000	9,870.000	4,998.00
6	5	1	78011	Commercial Building Maintenance			0.000	367.00
6	5	1	78012	Residential Buildings Maintenance	2,045,000.000	2,598,069.000	(553,069.000)	2,556,088.00
6	5	1	78013	Office Buildings Maintenance	5,059,511.000	6,667,317.000	(1,607,806.000)	7,401,537.00
6	5	2	78012	Residential Buildings Maintenance	30,000.000		30,000.000	38,505.00
6	5	2	78013	Office Buildings Maintenance	119,150.000	80,740.000	38,410.000	48,691.00
6	5	3	78021	Passenger Vehicle Maintenance	1,458,080.000	1,094,486.000	363,594.000	986,524.00
6	5	3	78022	Trucks & Transport Vehicle Maintenance	157,300.000	154,070.000	3,230.000	167,430.00
6	5	3	78023	Special Purpose Vehicles Maintenance	82,600.000	71,353.000	11,247.000	254,752.00
6	5	3	78024	Motorcycles and Bicycles Maintenance	51,000.000	111,425.000	(60,425.000)	72,985.00
6	5	3	78031	Ships and Marine Equipment Maintenance	2,710,500.000	2,759,789.000	(49,289.000)	4,448,792.00
6	5	3	78034	Aircraft and Related Equipment Maintenance	12,857,173.000	15,971,388.000	(3,114,215.000)	16,854,007.00
6	5	3	78041	Furniture Maintenance	74,330.000	104,610.000	(30,280.000)	61,412.00
6	5	3	78042	Heavy Machinery & Tools Maintenance	2,894,100.000	3,525,108.000	(631,008.000)	3,316,113.00
6	5	3	78043	Machines and Instruments Maintenance	719,070.000	407,745.000	311,325.000	331,454.00
6	5	4	78043	Machines and Instruments Maintenance	4,000.000		4,000.000	
6	5	4	78051	Computer (CPU) Maintenance	986,275.000	792,793.000	193,482.000	721,386.00
6	5	4	78052	Computer Peripherals Maintenance	320,900.000	226,010.000	94,890.000	217,579.00
6	5	4	78053	Personal Computers Maintenance	611,451.000	433,120.000	178,331.000	388,759.00
6	5	4	78054	System and Application Software Maintenance	901,779.000	1,141,497.000	(239,718.000)	837,730.00
6	5	5	78032	Television Equipment Maintenance	41,000.000	33,826.000	7,174.000	40,701.00
6	5	5	78033	Broadcasting Equipment Maintenance	200.000		200.000	
6	5	5	78035	Medical Equipment Maintenance	2,265,500.000	2,593,266.000	(327,766.000)	1,928,252.00
6	5	5	78036	Agricultural Equipment Maintenance	4,100.000	195.000	3,905.000	500.00
6	5	5	78043	Machines and Instruments Maintenance	100.000		100.000	644.00
6	5	5	78044	Wire and Wireless Equipment Maintenance	395,285.000	46,942.000	348,343.000	129,819.00
6	5	5	78045	Photocopiers, Printers and Word Proc Equip Ma	530,317.000	536,424.000	(6,107.000)	487,851.00
6	5	5	78046	Air Conditioning and Heating Equipment Maint	1,344,100.000	1,697,584.000	(353,484.000)	1,793,650.00
6	5	5	78047	Fire Extinguishing Equipment Maintenance	197,560.000	183,066.000	14,494.000	254,097.00
6	5	5	78998	Other Equipment Maintenance	474,950.000	479,101.000	(4,151.000)	623,154.00
6	5	5	78999	Other Maintenance	10,300.000	1,091.000	9,209.000	1,292.00
6	5	6	78048	Elevators Maintenance	203,200.000	260,610.000	(57,410.000)	273,688.00
6	5	6	78091	Public Water Distribution Maintenance	312,000.000	362,803.000	(50,803.000)	343,855.00
6	5	6	78092	Water Production Plants Maintenance	327,948.000	238,842.000	89,106.000	281,747.00
6	5	6	78093	Public Power Distribution Maintenance	300,800.000	78,455.000	222,345.000	260,481.00
6	5	6	78094	Power Houses & Sub-Station Maintenance	508,000.000	756,917.000	(248,917.000)	1,077,072.00
6	5	6	78111	Public Parks Maintenance	137,900.000	135,346.000	2,554.000	106,629.00
6	5	6	78112	Runways Maintenance (Planes) Maintenance	10,000.000	6,588.000	3,412.000	48,640.00
6	5	6	78998	Other Equipment Maintenance	722,726.000	844,927.000	(122,201.000)	1,069,019.00
6	6	1	63014	Govt Unemployment Insurance Share	14,362,260.000	14,362,260.000	0.000	13,832,857.00

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
6	6	1	81536	National Commission for Childhood	20,000.000	20,000.000	0.000	20,000.00
6	6	1	81537	High Committee for Disable Affairs	20,000.000	20,000.000	0.000	20,000.00
6	6	1	81901	Local Transfers	624,820,761.000	504,602,376.000	120,218,385.000	419,394,086.00
6	6	1	81902	Local Transfers Payroll		6,812,769.000	(6,812,769.000)	7,429,187.00
6	6	2	81501	Bahrain Olympic Committee Transfer	45,000.000	125,000.000	(80,000.000)	38,621.00
6	6	2	81502	Bahrain Shooting Association	14,000.000	14,000.000	0.000	14,226.00
6	6	2	81503	Bahrain Sports for All Transfer	4,000.000	4,000.000	0.000	4,000.00
6	6	2	81504	Bahrain Maritime Sports Association	22,000.000	22,000.000	0.000	22,816.00
6	6	2	81505	Bahrain Football Association Transfer	300,000.000	300,000.000	0.000	450,655.00
6	6	2	81506	Bahrain Basketball Association Transfer	67,500.000	67,500.000	0.000	68,456.00
6	6	2	81507	Bahrain Volleyball Association Transfer	67,500.000	67,500.000	0.000	68,066.00
6	6	2	81508	Bahrain Handball Association Transfer	67,500.000	67,500.000	0.000	68,380.00
6	6	2	81509	Champ. & Camp Sports Association Transfer	1,657,625.000	2,018,093.000	(360,468.000)	1,825,669.00
6	6	2	81510	Bahrain Athletics Association Transfer	236,000.000	236,000.000	0.000	236,936.00
6	6	2	81511	Bahrain Swimming Association Transfer	35,000.000	35,000.000	0.000	35,576.00
6	6	2	81512	Bahrain Weightlifting Association Transfer	37,500.000	37,500.000	0.000	38,726.00
6	6	2	81513	Bahrain Golf Committee Transfer			0.000	1,441.00
6	6	2	81515	Bahrain Equestrian Association Transfer	200,800.000	200,800.000	0.000	202,316.00
6	6	2	81516	Bahrain Snooker Committee Transfer	28,100.000	28,100.000	0.000	26,569.00
6	6	2	81517	Bahrain Table Tennis Association Transfer	43,000.000	43,000.000	0.000	42,155.00
6	6	2	81518	Bahrain Badminton and Squash Association Tra	26,700.000	26,700.000	0.000	27,966.00
6	6	2	81519	Bahrain Bowling Association Transfer	21,000.000	20,179.000	821.000	17,229.00
6	6	2	81520	Bahrain Mind Sports Association	14,000.000	14,000.000	0.000	14,326.00
6	6	2	81521	Bahrain Bicycle Association Transfer	31,000.000	31,000.000	0.000	30,964.00
6	6	2	81523	Handicapped Sports Association Transfer	24,000.000	24,000.000	0.000	23,848.00
6	6	2	81525	Bahrain Tennis Association Transfer	17,500.000	17,500.000	0.000	17,246.00
6	6	2	81526	Arab Volleyball Organization	23,000.000	23,000.000	0.000	23,100.00
6	6	2	81527	Bahrain Martial arts Association	21,500.000	22,060.000	(560.000)	23,958.00
6	6	2	81529	Sports For All Committee For Gulf Cooperation	3,500.000	3,500.000	0.000	3,500.00
6	6	2	81530	Bahrain Motor Federation	70,000.000	70,000.000	0.000	70,816.00
6	6	2	81531	Bahrain Golf Association	11,000.000	2,750.000	8,250.000	1,270.00
6	6	2	81532	G.C.C. Bowling Organizing Committee	3,500.000	3,500.000	0.000	3,500.00
6	6	2	81533	Bahrain Pigeons Committee	4,000.000	4,000.000	0.000	4,000.00
6	6	2	81534	Bahrain Gymnastic Association	5,000.000	5,000.000	0.000	5,000.00
6	6	2	81535	Bahrain Fencing Association	4,000.000	4,000.000	0.000	4,000.00
6	6	9	88889	Internal Budget Transfer	21,061,600.000		21,061,600.000	
6	7	3	80021	Saudi Development Fund Interest	200,000.000	134,756.000	65,244.000	163,690.00
6	7	3	80022	Abu Dhabi Fund for Economic Development Int	1,500,000.000	801,518.000	698,482.000	958,093.00
6	7	3	80023	Arab Fund - Economic & Social Development I	7,500,000.000	5,867,316.000	1,632,684.000	6,134,571.00
6	7	3	80024	Kuwait Fund for Arab Economic Development I	1,700,000.000	1,726,206.000	(26,206.000)	1,615,523.00
6	7	3	80025	Islamic Fund - Interest	5,100,000.000	5,363,116.000	(263,116.000)	4,592,421.00
6	7	3	80026	Interest Int. Issue - Islamic L. Sec.		17,630,436.000	(17,630,436.000)	10,140,147.00
6	7	3	80029	Other External Loans Interest		30,905,428.000	(30,905,428.000)	
6	7	4	80011	Interest on Development Bonds		2,893,712.000	(2,893,712.000)	210,069.00
6	7	4	80012	Interest on Treasury Bills	6,100,000.000	5,437,285.000	662,715.000	3,865,490.00
6	7	4	80013	Interest - Others	14,500,000.000	3,294,345.000	11,205,655.000	5,054,448.00
6	7	4	80014	AL-Salam Islamic Security Interest	1,200,000.000	282,253.000	917,747.000	219,290.00
6	7	4	80016	Interest on Islamic Leasing Security	47,200,000.000	16,221,417.000	30,978,583.000	17,098,553.00
6	7	5	81031	Flour Subsidy	14,300,000.000	8,133,106.000	6,166,894.000	9,353,888.00

Code				Description	2010			Actual 2009
Sect.	Chpt.	Item	Acct		Budget	Actual	Difference	
6	7	5	81032	Lamb and Beef Subsidy	19,800,000.000	32,843,815.000	(13,043,815.000)	22,550,603.00
6	7	5	81033	Chicken Subsidy	2,300,000.000	1,946,612.000	353,388.000	1,789,450.00
6	7	7	81011	Grants to Under-Privileged Families	209,425.000	645,600.000	(436,175.000)	663,750.00
6	7	7	81012	Grants to Societies	1,625,472.000	1,150,732.000	474,740.000	661,144.00
6	7	7	81013	Grants to National Clubs	2,307,494.000	2,762,137.000	(454,643.000)	2,317,942.00
6	7	7	81014	Grants to Overseas Student Clubs	30,000.000	30,014.000	(14.000)	30,000.00
6	7	7	81015	Grants to the General Committee of Bahrain Wc	150,000.000	200,000.000	(50,000.000)	200,000.00
6	7	7	81017	Rewarding the Disabled	4,100,000.000	4,241,550.000	(141,550.000)	3,896,000.00
6	7	7	81018	Reduce Cost of Living Burden	54,703,050.000	51,414,540.000	3,288,510.000	45,296,950.00
6	7	7	81999	Other Grants	176,370.000	47,605.000	128,765.000	
6	7	8	81021	Grants to Foreign Bodies	34,000.000	92,784.000	(58,784.000)	40,534.00
6	7	9	81999	Other Grants	1,182,400.000	1,012,381.000	170,019.000	992,291.00
Total					1,994,201,521	1,867,950,675	126,250,847	1,692,316,473

10- Transferred Budget Expenditures

				BD
Government Entity	Budget	Actual	% Of Spend	Actual 2009
Government Entities with Attached & Independent budgets	183,015,935	150,417,064	82	130,031,401
Contributions to International Organizations	6,694,940	6,523,208	97	5,095,272
Reduce Cost of Living Burden	54,703,050	51,414,540	94	45,296,950
Food Support	36,400,000	42,923,534	118	33,693,941
Retirement, Social Insurance, and employment programs	118,051,860	68,384,061	58	41,663,629
Housing Support	58,000,000	37,396,100	64	34,853,051
Supports from Government	4,971,200	3,971,793	80	4,412,751
Loans and securities Interests	85,000,000	90,557,790	107	50,052,297
Retentions, Forwarded budgets, and Other Commitments	46,928,204	16,953,860	36	10,873,591
Total	593,765,189	468,541,950	79	355,972,883

11- Projects Expenditures By Ministries & Government Authorities

BD

Ministries or Government Authorities	Budget 2010	Actual 2010	% Of Spend	Actual 2009
H.H. Prime Minister Court	-	-	-	19,200
Ministry of Interior	29,324,326	20,737,939	71	24,428,854
Ministry of Foreign Affairs	2,051,172	376,772	18	1,398,648
Ministry of Justice & Islamic Affairs - Justice	507,643	129,015	25	104,511
Ministry of Culture & Information	13,507,723	4,032,072	30	4,325,684
Ministry of Education	15,689,076	4,573,760	29	2,974,626
Ministry of Health	51,001,100	7,950,431	16	12,610,715
Ministry of Labor	569,524	145,524	26	200,121
Min. of Mun. Aff. & Urban Plan.-General Admin.&Aggr.	3,966,939	1,703,366	43	4,738,343
General Organization For Youth And Sport	21,318,983	17,053,276	80	6,107,493
Ministry of Social Development	781,381	76,695	10	1,201,123
Ministry of Industry & Commerce	17,852,402	5,187,634	29	2,850,638
Ministry of Housing	111,114,568	101,952,068	92	84,703,827
Ministry of Works	214,293,663	111,214,991	52	128,337,749
Public Com. For The Protection Of Marine & Wildlife	11,088,405	5,565,898	50	4,818,177
Ministry of Transportation	1,091,174	636,100	58	966,267
National Guard	1,027,053	740,335	72	1,700,826
Civil Aviation Affairs	33,132,812	8,486,198	26	11,938,461
Tender & Auctions Board	313,544	101,674	32	72,071
Transferred Budgets	523,042,016	464,049,857	89	71,140,005
Authority for Informatin Affairs- General Dmin. For Radic	6,368,662	2,945,132	46	1,720,565
Civil Service Bureau	837,740	267,739	32	-
Central Informatics Organization	2,788,667	1,150,796	41	236,908
Min. of Justice & Islamic Affairs - Islamic Aff.	1,253,274	324,664	26	123,500
Survey & Land Registration Bureau	2,234,975	1,303,915	58	754,419
Ministry of Finance	4,437,400	2,213,584	50	1,388,114
Customs Affairs	10,555,762	4,490,001	43	21,034,564
Total	1,080,149,984	767,409,436	71	389,876,209

12-Electricity and Water Authority Expenditures

Amounts shown in the Authority account represents cash transfers from Ministry of Finance. It does not represent its 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 Bereau.

14-Arming and Development Expenditures

These expenditures are for arming and development projects related to Defence Force and has been charged into the Govenmtnet Consolidated Final Account.

15-Carred Forwarded Amounts of Recurrent Budget

Part of Recurrent Exp.of the year 2010 has been Carried forward to the next year based on Finance Minister decision (8) for th year 2010 issued on 12 May 2010 .

Ministries or Government Authorities	2010	2009
Ministry of Social Development	-	197,000
H.H. Prime Minister Court	640,339	532,600
Ministry of Education	-	332,000
Ministry of Foreign Affairs	2,642,157	-
Authority of Informatin Affairs	106,000	-
Central Informatics Organization	80,000	-
Ministry of Industry & Commerce	345,105	-
Ministry of Housing	172,028	-
Customs Affairs	2,800,000	-
Other Estimates	15,590,296	71,538,400
Total	22,375,925	72,600,000

16-Carred Forwarded Amounts of Projects Budget

Ministry of Finance approved to carry 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 2010 (BD 1080 million) and the Actual expenditure until 31st of December 2010 (BD 767 million). Carried forward amounts is not shown within individual accounts of ministries and government authorities.

17- Comparison Amounts

Some comparison amounts have been reclassified in order to show fair comparison with current year presentation.

Appendix 1: Statement of Receipts & Payments

Descriptions	2010	2009
<u>Cash Flow form Operating Activities</u>		
<u>Receipts</u>		
Oil & Gas	1,851,828,091	1,417,779,065
Taxation & Fees	178,975,969	157,372,471
Goods & Services	50,194,261	41,540,308
Grants	28,611,517	28,410,267
Fines, Penalties & Mis.	41,163,221	32,915,905
Total	2,150,773,059	1,678,018,016
<u>Payments</u>		
Manpower	(868,946,315)	(833,480,800)
Services	(125,124,743)	(114,596,116)
Consumables	(38,980,302)	(44,951,847)
Maintenance	(44,289,941)	(47,087,916)
Transfers	(538,730,729)	(447,731,927)
Grants and Subsidies	(211,941,219)	(137,931,390)
Inventory	29,983,519	(40,357,854)
Total	(1,798,029,730)	(1,666,137,850)
Net Cash Flow form Operating Activities	352,743,329	11,880,166
<u>Cash Flow form Investment Activities</u>		
Projects	(758,265,545)	(451,089,489)
Capital Assets	(21,239,009)	(92,931,221)
Investments & Gov. Properties	19,401,171	23,891,639
Sale of Assets	356,272	866,907
Net Cash Flow form Investment Activities	(759,747,111)	(519,262,164)
<u>Cash Flow form Financing Activities</u>		
Loans Received	2,630,350,250	1,834,783,085
Loans Repayment	(1,602,528,398)	(1,226,306,404)
Net Cash Flow form Financing Activities	1,027,821,852	608,476,681
Net Increase/Decrease in Cash	620,818,070	101,094,683

Appendix 2: Account Payable

Chapter	Descriptions	2010	2009
1	Manpower	1,244,079	2,064,797
2	Services	10,478,852	9,765,041
3	Consumables	972,458	1,198,562
4	Assets	840,484	888,150
5	Maintenance	1,089,237	1,266,133
6	Transfers	4,232,124	4,626,302
7	Grants, Subsidies, & Repayment of Loan Intrests	301,607	7,186,702
8	Projects	39,302,466	39,880,209
	Total	58,461,307	66,875,896

Appendix 3: Accrued Expenses

Chapter	Descriptions	2010	2009
1	Manpower	1,068,835	1,192,233
2	Services	6,434,204	10,106,765
3	Consumables	1,871,157	2,597,364
4	Assets	1,548,969	1,951,675
5	Maintenance	2,232,960	2,362,580
6	Transfers	279,995	147,025
7	Grants, Subsidies, & Repayment of Loan Intrests	65,687	20,075
8	Projects	27,246,116	19,195,561
	Total	40,747,923	37,573,278

Appendix 4: Defence Force Expenditures

Based on 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 and Statement (G) of Article No. 33 of Bahrain constitution regarding Defence Force, Ministry of Defence's final account prepared with compliance with the standards and policies issued by Ministry of Finance, has been audited and in compliance with security requirements stated in the two articles mentioned above, and in accordance to the auditing system of Bahrain Defence Force issued by Decree No. 117 for the year 2007.

Appendix 5: Encumbrances By Chapters

Chapter	Descriptions	2010	2009
1	Manpower	211,363	179,428
2	Services	1,393,225	881,158
3	Consumables	185,002	426,404
4	Assets	419,669	206,128
5	Maintenance	381,340	255,834
6	Transfers	423,013	129,549
8	Projects	158,208,096	66,260,902
	Total	161,221,708	68,339,403

Appendix 6: Loans

	Thousand BD				
Description	Beginning Balance	Amount Received	Amount Paid	Difference	Ending Balance
Treasury Bills	415,000	1,440,000	(1,285,000)	155,000	570,000
AL-Salam Islamic Securities	18,000	144,000	(126,000)	18,000	36,000
Islamic Leasing Securities	578,080	120,000	(120,000)	-	578,080
Other Local Loans	127,698	-	(41,903)	(41,903)	85,795
Government Local Development Bonds	55,000	450,000	-	450,000	505,000
Total Local Loans	1,193,778	2,154,000	(1,572,903)	581,097	1,774,875
International Islamic Leasing Securities	282,000	-	-	-	282,000
International Government Development Bonds	-	470,000	-	470,000	470,000
Development Funds Loans	366,346	10,161	(31,724)	(21,563)	344,783
Foreign Loans	648,346	480,161	(31,724)	448,437	1,096,783
Total (Balance)	1,842,124	2,634,161	(1,604,627)	1,029,534	2,871,658

Appendix 7: Credit Facilities

Description	Thousand BD	
	2010	2009
Available Facilities	125,000	125,000
Used Amount	(25,480)	(31,088)
Unused Facilities at 31/12/2006	99,520	93,912