



Towards E-business نحو عمل إلكتروني



وزارة المالية
شئون المحاسبة العامة
إدارة التوجيه والنظم
Ministry of Finance
General Accounting Affairs
Guidance & Systems Department

تقرير المتابعة السنوي

حسابات الإدارة المالية للدولة
2004/2003

الحساب الختامي للإدارة المالية للدولة ٢٠٠٤

Annual Report of
The State, Financial Administration Accounts

Final Account of the State, Financial
Administration Accounts 2004

Source: Integration Financial System Report

<http://www.mof.gov.kw/taw.html>

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Summary

**** The Budget of the fiscal year 2003/2004 Issued on the law No. (82) to the year 2003.**

First: the Revenues

The Total Revenues Estimates for the Fiscal year 2003/2004 Reached to 3,554.92 million dinars While Actual Revenues until 31/3/2004 Reached to 6,937.26 million dinars at the rate of %195.1 From the Budget Estimate Revenues.

Second: the Expenditures

The Expenditure allocations for the Fiscal year 2003/2004 Reached 5,824.00 million dinars and the expenditure allocations after adjustment reached 5,950.36 The Actual Expenditure Until 31/3/2004 reached 5,522.81 million dinars At a rate of %92.8 from the Budget Estimate after adjustment.

Thirdly/Commitments

According to Article (1) of the law No.106 for the year 1976 Therefore, Future Generation Reserve reached 693.73 million dinars increasing with 338.24 million dinars With rate Of%195.1 with rate from the Budget Estimate.

موجز

**** صدرت ميزانية السنة المالية 2004/2003 بالقانون رقم (82) لسنة 2003 .**

أولاً/الإيرادات

بلغت تقديرات الإيرادات للسنة المالية 2004/2003 3,554.92 مليون دينار بينما بلغت الإيرادات المحصلة حتى 2004/3/31 مبلغ 6,937.26 مليون دينار بنسبة 195.1 % من تقديرات الإيرادات بالميزانية .

ثانياً/المصروفات

بلغت اعتمادات المصروفات للسنة المالية 2004/2003 مبلغ 5,824.00 مليون دينار وبلغت الاعتمادات بعد التعديل 5,950.36 وبلغت المصروفات الفعلية حتى 2004/3/31 مبلغ 5,522.81 مليون دينار بنسبة 92.8 % من ربط الميزانية بعد التعديل .

ثالثاً/الالتزامات

طبقاً لنص المادة الأولى من القانون 106 لسنة 1976 بلغ احتياطي الأجيال القادمة 693.73 مليون دينار بزيادة مقدارها 338.24 مليون دينار و بنسبة 195.1 % من تقديرات الميزانية .

Fourthly/Period Result for the Budget Surplus/deficit

Budget surplus reaches 720.72 million dinars but the Deficit after adjustment was **(2,750.93)** million dinars with increase of 3,471.65 million dinars of what Estimate for the period. And it's as follows: -

Increasing in oil Revenue than the estimated of 3,179.47 million dinars.

Increasing in non-oil Revenues than the estimated of 202.87 million dinars.

Decreasing in Expenditure than the estimated of 427.55 million dinars.

Increasing in commitment of **(338.24)** million dinars.

Total increasing 3,471.65 million dinars.

رابعاً/ نتيجة الفترة فائض/عجز الميزانية

بلغ فائض الميزانية 720.72 مليون دينار في حين كان العجز المتوقع بعد التعديل **(2,750.93)** مليون دينار و عليه تكون الزيادة 3,471.65 مليون دينار وهي محصلة كالتالي:

زيادة الإيرادات النفطية الفعلية عن المقدّر بمقدار 3,179.47 مليون دينار

زيادة الإيرادات غير النفطية عن المقدّر بمقدار 202.87 مليون دينار

نقص في المصروفات الفعلية عن المقدّر بمقدار 427.55 مليون دينار

زيادة في الالتزامات بمقدار **(338.24)** مليون دينار.

جملة الزيادة 3,471.65 مليون دينار .

- 1 - Analyzing Expenditure and Revenues of the state ministries & department

2004 31

To 31 March 2004

To nearest million dinars

2004/2003

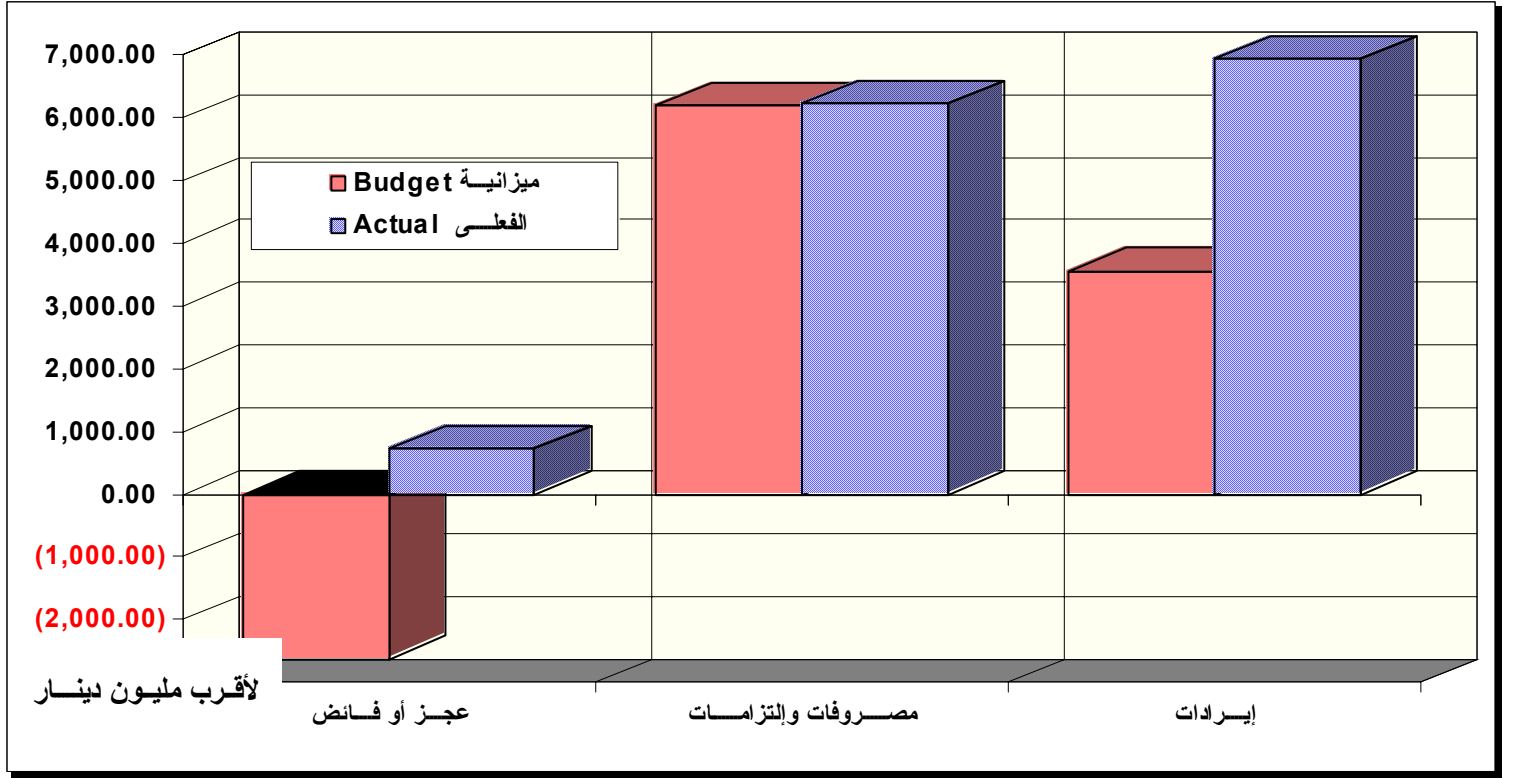
Fiscal year 2003/2004

%	The total Budget allocations					Revenues	
	Rate	Differences	Actual	Budget allocations After adjustment	Budget allocations		
% 88.7	% 207.0	3,179.47	6,149.93	2,970.46	2,970.46	Oil Revenues	-
% 11.3	% 134.7	202.87	787.33	584.46	584.46	Non Oil Revenues	-
% 100	% 195.1	3,382.34	6,937.26	3,554.92	3,554.92	Total Revenues	
						Expenditures	
% 29.6	% 99.3	11.96	1,637.04	1,649.00	1,649.00	Salaries	-
% 12.1	% 97.5	16.79	668.21	685.00	685.00	Services and Commodities	-
% 0.7	% 71.1	16.45	40.55	57.00	57.00	Transports, Equipments Installations	-
% 10.3	% 78.9	152.48	569.52	722.00	722.00	Construction, Maintenance and Public Expropriation	-
% 47.3	% 91.9	229.87	2,607.49	2,837.36	2,711.00	Different Expenditure and Transferable payments	
% 100	% 92.8	427.55	5,522.81	5,950.36	5,824.00	Total Expenditures	
	% (59.0)	2,954.79	1,414.45	(2,395.44)	(2,269.08)	- = /	Bigening Surplus/Deficit =Revenue-Expenditures
	% 195.1	(338.24)	693.73	355.49	355.49		Future Generation Reservation
	% 98.6	89.31	6,216.54	6,305.85	6,179.49		Commitments & Expenditures
	% (26.2)	3,471.65	720.72	(2,750.93)	(2,624.57)	- = /	Final Surplus/Deficit=Revenue- Commitments&Expenditures

Continue Tables (1) Last Fiscal year & period Estimates Of Revenues and Expenditures

Last Fiscal year of Marh			
The different in Percentage	Rate	Actual	Revenues
% 11.8	% 185.2	5,498.46	Oil Revenues -
% 3.2	% 130.5	720.54	Non Oil Revenues -
% 10.5	% 176.6	6,219.00	Total Revenues
			Expenditures
%3.3	% 96.1	1,641.54	Salaries -
%1.1	%96.5	582.07	-
%13.9	%62.4	23.73	Services and Commodities -
%14.6	%68.9	461.37	Transports,Equipments,Installations -
%0.4	%91.5	2,318.66	Construction,Maninenance and Public Expropriation -
			Different Expenditure and Transferable Payments
%2.6	%90.4	4,927.37	Total Expenditures
%(11.9)	%(67.0)	1,291.63	- = / bigening Surplus/Deficit =Revenue-Expenditures
%10.5	%176.6	621.90	Future Generation Reservation
%3.0	%095.7	5,549.27	Commitments & Expenditures
%(10.9)	%(29.4)	669.73	- = / Final Surplus/Deficit=Revenue-Commitments&Expenditures

Analyzing Revenues, Expenditures, Commitments & Budget deficit /Surplus



To nearest million dinars

-2-

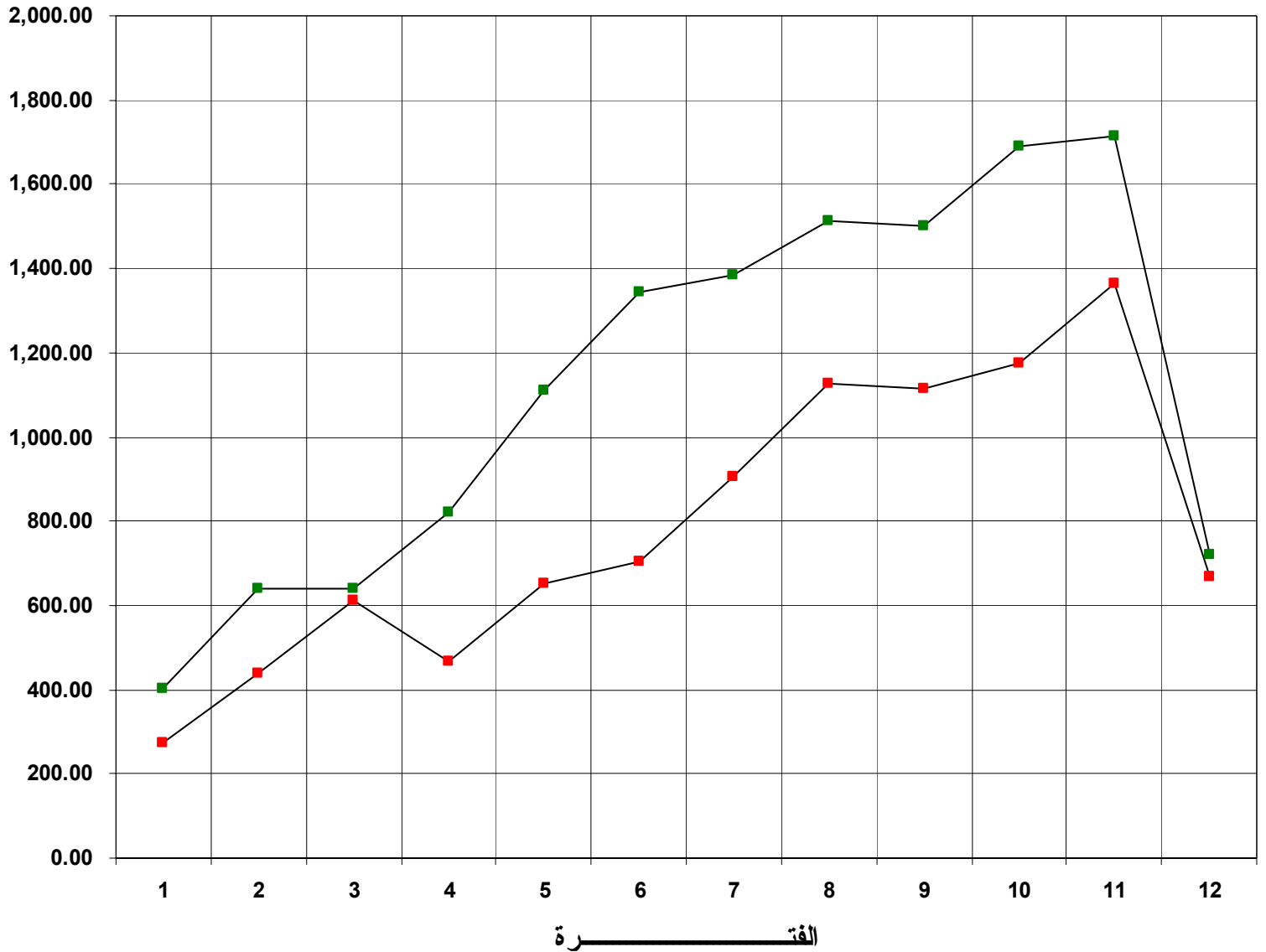
Comparing the percentage of Surplus / deficit according to the Periods

March (12)	February (11)	January (10)	Dec (9)	Nov (8)	Oct (7)	Sep (6)	August (5)	July (4)	Jun (3)	May (2)	April (1)	Description
669.73	1,364.88	1,176.77	1,115.03	1,128.76	906.96	705.13	653.82	467.50	610.23	439.84	274.94	2003-2002
March (12)	February (11)	January (10)	Dec (9)	Nov (8)	Oct (7)	Sep (6)	August (5)	July (4)	Jun (3)	May (2)	April (1)	Description
720.72	1,715.87	1,668.39	1,500.38	1,511.06	1,385.54	1,343.13	1,112.03	820.45	639.81	641.71	404.28	2004-2003

مقارنة فائض أو عجز الميزانية للسنتين الماليتين

Comparing the percentage of the deficit / surplus according to the period

٢٠٠٤/٢٠٠٣-٢٠٠٣/٢٠٠٢



السنة المالية (٢٠٠٣/٢٠٠٢) السنة المالية (٢٠٠٤/٢٠٠٣)

Expenditure and Revenues of the state ministries&department on Budget Chapters

-

Budget Estimates

Budget after Adjustment	Budget allocations	Description
		Revenues
2,970,456,000	2,970,456,000	-
		Crude oil and gas
27,002,000	27,002,000	-
		Net income and profit taxes
5,400,000	5,400,000	-
		Charges and taxes for ownership
1,087,000	1,087,000	-
		Charges and taxes for goods and services
84,165,000	84,165,000	-
		Charges and taxes for international trading and dealing
351,671,400	351,671,400	-
		Services Revenue
81,497,100	81,497,100	-
		Variuas Revenue and charges
33,642,500	33,642,500	-
		Capital revenue
3,554,921,000	3,554,921,000	Total Revenues
		Expenditures
1,649,000,000	1,649,000,000	-
		Salaries
685,000,000	685,000,000	-
		Services&commodities
57,000,000	57,000,000	-
		Transports,Equipments installations
722,000,000	722,000,000	-
		Construction,Mainenance&public expropriation
2,837,358,000	2,711,000,000	-
		Different expenditure & transferable payments
5,950,358,000	5,824,000,000	Total Expenditures
355,492,100	355,492,100	-
		Future Generation Reservation
6,305,850,100	6,179,492,100	Total Commitments&Expenditures
(2,750,929,100)	(2,624,571,100)	/
		Surplus/Deficit

Continue Tables Number –3- Expenditure and Revenues of the state ministries&departments

-

Budget Estimates Actual

2003	2002	Last Fiscal year	Period Percentage	Period Estimates Difference	Actual received & paid	Description
The different in Percentage	Rate	Paid & Received				
						Revenues
%11.8	%185.2	5,498,464,859.424	%207.0	3,179,477,676.647	6,149,933,676.647	Chapter (1)
%26.4	%88.5	26,436,380.302	%111.9	3,206,570.096	30,208,570.096	Chapter (2)
%19.3	%162.8	7,896,599.659	%194.2	5,084,949.809	10,484,949.809	Chapter (3)
%61.5	%110.3	1,629,033.129	%178.1	849,026.680	1,936,026.680	Chapter (4)
%38.4	%125.9	100,559,714.541	%174.2	62,483,748.001	146,648,748.001	Chapter (5)
%5.9	%103.5	346,179,868.447	%109.5	33,558,342.242	385,229,742.242	Chapter (6)
%(30.9)	%311.7	211,585,143.968	%215.5	94,108,075.881	175,605,175.881	Chapter (7)
%41.8	%78.0	26,244,286.084	%110.6	3,574,840.744	37,217,340.774	Chapter (8)
%10.5	%176.6	6,218,995,885.554	%195.1	3,382,343,230.100	6,937,264,230.100	Total Revenues
						Expenditures
%3.3	%96.1	1,541,535,009.801	%99.3	11,953,334.492	1,637,046,665.508	Chapter (1)
%1.1	%96.5	582,065,754.479	%97.5	16,791,033.750	668,208,966.250	Chapter (2)
%13.9	%62.5	23,732,160.576	%71.1	16,451,131.083	40,548,868.917	Chapter (3)
%14.6	%68.9	461,369,699.281	%78.9	152,478,022.176	569,521,977.824	Chapter (4)
%0.4	%91.5	2,318,664,753.106	%91.9	229,869,672.112	2,607,488,327.888	Chapter (5)
%2.6	%90.4	4,927,367,377.243	%92.8	427,543,193.613	5,522,814,806.387	Total Expenditures
%10.5	%176.6	621,899,588.555	%195.1	(338,234,323.010)	693,264,423.010	-
%3.0	%95.7	5,549,266,965.798	%98.6	89,308,870.603	6,216,541,229.397	Future Generation Reservation
						Commitments&Expenditures
%(10.9)	%(29.4)	669,728,919.756	%(26.2)	3,471,652,100.703	720,723,000.703	/
						Surplus/Deficit

-4- Analyzing Revenues & Expenditures at the Economical level

Actual Revenues & Expenditures	Budget allocations after adjustment	Budget allocations	Description
			Revenues
6,149,933,676.647	2,970,456,000	2,970,456,000	Oil Revenues -1-
			Non Oil Revenues -2-
189,278,294.586	117,654,000	117,654,000	Tax Revenues -
146,648,748.001	84,165,000	84,165,000	Fees on Acquisitions
560,834,918.123	433,168,500	433,168,500	Services Revenues -
37,217,340.744	33,642,500	33,642,500	Capital Revenues -
787,330,553.453	584,465,000	584,465,000	Total Non Oil Revenues
6,937,264,230.100	3,554,921,000	3,554,921,000	Total Public Revenues
			Expenditures
1,637,046,665.508	1,649,000,000	1,593,474,000	Salaries -
668,208,966.250	683,752,860	673,356,000	Commodity Requisites -
1,085,167,895.924	1,197,659,266	1,060,851,500	Miscellaneous -
			Expenditure
3,390,423,527.682	3,530,412,126	3,327,681,500	Total Current Expenditure
			Capital Expenditure -2-
40,548,868.917	52,140,137	51,337,000	Transportation & Equipment -
48,000,000.000	48,000,000	48,000,000	Public Acquisitions -
521,521,977.824	667,150,039	666,326,000	Construction Expenditure -
610,070,846.741	676,290,176	765,663,000	Total Capital Expenditure
			Transfer Expenditure -3-
1,459,167,738.632	1,567,751,120	1,544,676,000	Internal Transfer Payments
63,152,693.332	70,822,605	84,928,500	External Transfer Payment
1,522,320,431.964	1,638,573,725	1,629,604,500	External Transfer Payment
	14,081,973	101,051,000	Supplementary Allocation -4-
5,522,814,806.387	5,950,358,000	5,824,000,000	Total Public Expenditures
693,726,432.010	355,492,100	355,492,000	Commitments
6,216,541,229.397	6,305,850,100	6,179,492,100	Total Commitments & Expenditures
720,723,000.703	(2,750,929,100)	(2,624,571,100)	Surplus/Deficit /

(4)

Continue (4) Analyzing Revenues & Expenditures at the economical level

2003	2002				Description
The different in Percentage	Rate	Moving on March	Paid & received Rate	Differences	
					Revenues
%11.8	%185.2	5,498,464,859.424	%207.0	3,179,477,676.647	Oil Revenues -1-
					Non Oil Revenues -2-
%57.3	%377.1	136,521,727.631	%160.9	71,624,294.586	Tax Revenues -
%38.4	%125.9	100,559,714.541	%174.2	62,423,748.001	Fees on Acquisitions
%6.6	%138.6	557,765,012.415	%129.5	127,666,418.123	Services Revenues -
%41.8	%78.0	26,244,286.084	%110.6	3,574,840.744	Capital Revenues -
%3.2	%130.5	720,531,026.130	%134.7	202,865,553.453	Total Non Oil Revenues
%10.5	%176.6	6,218,995,885.554	%195.1	3,382,343,230.100	Total Public Revenue
					Expenditures
%1.3	%98.0	1,541,535,009.801	%99.3	11,953,334.492	Salary -
%0.1	%97.8	582,065,754.479	%97.7	15,543,893.750	Commodity -
%8.3	%98.8	899,171,002.220	%90.6	112,491,370.076	Requisites -
%2.2	%98.2	3,022,771,766.500	%96.0	139,988,589.318	Miscellaneous Expenditure -
					Total Current Expenditure
%12.2	%69.3	23,732,160.576	%77.8	11,591,268.083	Capital Expenditure -2-
		48,000,000.000			Transportation & Equipment -
%16.2	%67.3	413,369,699.281	%78.2	145,628,061.176	Public Acquisitions -
					Construction Expenditure -
%14.2	%69.6	485,101,859.857	%79.5	157,219,329.259	Total Capital Expenditure
					Transfer Expenditure -3-
%6.9	%78.1	1,337,526,263.686	%93.1	108,583,381.368	Internal Transfer Payments
%10.0	%99.1	81,967,487.200	%89.2	7,669,911.668	External Transfer Payment
%6.0	%87.7	1,419,493,750.886	%92.9	116,253,293.036	External Transfer Payment
					Supplementary Allocation -4-
%2.6	%90.4	4,927,367,377.243	%92.8	427,543,193.613	Total Public Expenditures
%10.5	%176.6	621,899,588.555	%195.1	(338,234,323.010)	Commitments
%3.0	%95.7	5,549,266,965.798	%98.6	89,308,870.603	Total Commitments & Expenditures
%10.9	%29.4	669,728,919.756	%26.2	3,471,652,100.703	Surplus/Deficit /

The Expenditures According to the Economic Division

Transfer

Capital

Current

تحویلی

رأسمالی

جاری

