



# The General Budget

## The Fiscal Year 2019/2020



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## **Introduction**

The general budget of the state of Kuwait reflects the approved plan for the financial year 2019/2020. The budget of Ministries and Government department includes all revenues estimated to be collected, in addition to the estimated public expenditure incurred over the current fiscal year. It monitors political, social and economic events and its implications on the public finances.

The Ministry of Finance - The Public Budget Affairs has Prepared the budget for government ministries and departments for the fiscal year 2019/2020 in accordance with the financial, social and economic policies of the country.

### **The most prominent features of the annual budget 2019/2020:**

- 1- The budget of the fiscal year 2019/2020 applying according to Guide and classified budget (Cash Budget) which is issued by Law no. (4) for the year 2015, according to the concept and definition of the internationally agreed by the GFS Guide for the year 2001 issued by the International Monetary Fund.

Also, the budget for the Fiscal year 2019/2020 was prepared according to the provision of the circular No. (5) for the year 2018 on the preparation of the ministries, government departments, attached authorities and the bases and rules to be followed in preparing them according to the budget Cash Basis.

- 2- In pursuance of the principle of reality and caution, Oil revenues have been estimated according to the barrel price of 55 \$ / barrel, and the volume of production is 2.8 million / barrel per day.
- 3- Necessary allocations have been listed for the continuing projects of the annul plan 2019/2020.

- 4- Preparation of budget estimates for 3 continuous years (ROLLING), the estimates of the first year 2019/2020 prepared according to the Constitution and the other 2 years 2020/2021- 2021/2022 will be as a Medium-Term Plan on the level of Chapters.**
- 5- Guide each of ministries, government agencies, attached authorities and independent institution to study and prepare the revenue and expenditures estimation in accordance with the state public policy, regulations, decree and decisions issued until the preparation date of these estimates.**

**The Ministry of Finance hopes to achieve the desired political, social and economic objectives leaded by the directions of HH the Amir of Kuwait Shaikh Sabah AlAhmad Aljaber AlSabah to Improve and raise citizen's living standards. Formulated & working to to fulfil the desire Amiri semitism the state of Kuwait into a financial and commercial centre to attract local and foreign investments by the private sector led by developments and economic activities.**

**Part One**  
Decree Law (90) - 2019  
Budget Appropriation for  
Ministries and Government Departments

**Law No. (90) of 2019 on**  
**the Ministries and Government Departments**  
**Budget Assessment for the Fiscal Year 2019/2020**

- Having reviewed the Constitution;
- The Decree-Law No. 106 of the year 1976 regarding the Future Generations Reserve Fund;
- The Decree-Law No.31 of the year 1978 on the rules of preparing the Public Budgets and controlling its implementation and the closing account and its amendments;
- The following law has approved by the National Assembly of Kuwait and has been ratified and issued.

**Article (1)**

The revenues of the Ministries and Government Departments budget for the fiscal year 2019/2020 are estimated K.D. 15,811,744,000 (fifteen billion, eight hundred and eleven million and seven hundred and forty-four thousand dinars only) and this is according to what is mentioned in table (A) of this Law.

**Article (2)**

An amount of K.D. 1,581,174,400 (one billion, five hundred and eighty-one million, one hundred and seventy-four thousand and four hundred dinars only) from the mentioned revenues shall be allocated to be added to the Future Generations Reserve Fund.

**Article (3)**

The expenditures of the Ministries and Government Departments budget for the fiscal year 2019/2020 are estimated K.D. 22,500,000,000 (twenty-two billion, five hundred million dinars only) distributed on the chapters listed in table (B) of this Law.

**Article (4)**

The increase in the expenditures and allocations over the revenues that is estimated K.D. 8,269,430,400 (eight billion, two hundred and sixty-nine million, four hundred and thirty thousand, four hundred dinars only) shall be covered from the state Reserve Funds.

**Article (5)**

The Prime Minister and Ministers, each in his capacity, shall execute this Law and it shall be published in the official gazette and come into force as of April 1, 2019.

**The Amir of Kuwait  
Sabah Al Ahmed Al Jaber Al Sabah**

**Issued at Al-Seif Palace  
on the 22nd of Dhu al-Qidah, 1440 A.H.  
Corresponding to the 25<sup>th</sup> of July, 2019**

**Table (A)**  
**The Revenues Estimates of Ministries**  
**& Governmental Department. for the Fiscal Year 2019/2020**

Group	Chapter	Description	Fiscal Year 2019/2020		Fiscal Year 2018/2019
			Detailed	Total	
	<b>11</b>	<b>Oil Revenues</b>		<b>13,863,352,000</b>	<b>13,317,464,000</b>
111		Crude Oil and Gaz	13,863,352,000		13,317,464,000
	<b>12</b>	<b>Taxes</b>		<b>575,892,000</b>	<b>551,073,000</b>
121		Taxes on income,profits, and capital gains	185,000,000		174,000,000
122		Taxes on payroll and workforce	0		0
123		Taxes on property	14,000,000		21,636,000
124		Taxes on goods and services	0		0
125		Taxes on international trade on transactions	376,892,000		355,437,000
126		Other Taxes	0		0
	<b>13</b>	<b>Social Contributions</b>		<b>108,068,000</b>	<b>113,200,000</b>
131		Social security contributions	0		0
132		Other social contributions	108,068,000		113,200,000
	<b>14</b>	<b>Grants</b>		<b>0</b>	<b>0</b>
141		From foreign governments	0		0
142		From international organizations	0		0
143		From other general government units	0		0
	<b>15</b>	<b>Other revenue</b>		<b>1,247,320,000</b>	<b>1,098,778,000</b>
151		Property income	73,963,000		91,161,800
152		Sales of goods and services	755,875,000		710,413,600
153		Fines,penalties,and forfeits	136,253,000		138,887,900
154		Voluntary transfers other than grants	0		0
155		Miscellaneous and unidentified revenue	281,229,000		158,314,700
	<b>16</b>	<b>Revenues disposal of assets and other non-operating revenues</b>		<b>17,112,000</b>	<b>8,485,000</b>
162		Disposal of non-financial assets revenues	10,000,000		2,000,000
163		Differences in currency exchange revenues	7,112,000		6,485,000
<b>Total Revenues</b>			<b>15,811,744,000</b>	<b>15,811,744,000</b>	<b>15,089,000,000</b>



**Table (B)**  
**Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2019/2020**

Number	Authority	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures	Total Current expenses & Capital expenditures 2018/2019
		Guidance 2 - Current expenses						Guidance 3 - Capital expenditures		
		21 Compensation of employees	22 Goods and Services	25 Subsidies	26 Grants	27 Social benefits	28 Other Expenditures and Remittances	32 Capital expenditures		
1	The Head of State's Allocations	0	0	0	0	0	50,000,000	0	50,000,000	50,000,000
2	Amiri Diwan	41,806,000	84,242,000	0	0	10,000,000	54,000,000	127,280,000	317,328,000	283,652,000
3	Audit Bureau	50,013,000	3,193,000	0	0	21,000	424,000	2,455,000	56,106,000	59,227,000
4	Ministers Council	99,500,000	30,131,000	0	0	0	7,026,000	11,121,000	147,778,000	151,090,000
5	Legal Advice & Legislation Dept.	34,048,000	1,123,000	0	0	0	320,000	362,000	35,853,000	32,090,000
6	Supereme Council For Planning & Development	11,950,000	8,354,000	0	0	0	441,000	540,000	21,285,000	18,329,000
7	Civil Service Commission	50,514,000	4,329,000	0	0	0	25,560,000	918,000	81,321,000	74,918,000
8	Ministry of Foreign Affairs	111,723,000	75,256,000	0	0	16,670,000	5,010,000	29,523,000	238,182,000	203,987,000
9	Ministry of Finance-Gen. Admininstration	67,633,000	36,470,000	0	0	6,000	20,060,000	106,619,000	230,788,000	203,406,000
10	Ministry of Finance - General Accounts	0	0	24,000,000	5,249,221,000	14,240,000	209,167,000	0	5,496,628,000	5,503,517,000
11	General Adm.of Customs	100,740,000	2,000,000	0	0	0	1,125,000	2,888,000	106,753,000	86,573,000
12	Ministry of Commerce & Industry	50,000,000	7,000,000	230,000,000	0	62,000	1,230,000	2,700,000	290,992,000	285,811,000
13	Ministry of Justice	20,439,000	926,000	0	0	0	289,715,000	4,768,000	315,848,000	257,511,000
14	Ministry of Interior	1,001,179,000	97,194,000	0	0	25,800,000	11,430,000	42,242,000	1,177,845,000	1,078,579,000
15	Ministry of Defence	967,971,000	391,059,000	0	0	40,273,000	29,678,000	502,621,000	1,931,602,000	1,865,457,000
16	National Guards	311,932,000	28,985,000	0	0	10,000	4,170,000	97,429,000	442,526,000	387,255,000
17	Ministry of Education	1,993,000,000	91,750,000	0	0	7,880,000	4,990,000	39,098,000	2,136,718,000	2,070,616,000

**Table (B)**  
**Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2019/2020**

Number	Authority	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures	Total Current expenses & Capital expenditures 2018/2019
		Guidance 2 - Current expenses						Guidance 3 - Capital expenditures		
		21 Compensation of employees	22 Goods and Services	25 Subsidies	26 Grants	27 Social benefits	28 Other Expenditures and Remittances	32 Capital expenditures		
18	Ministry of Higher Education	28,440,000	4,692,000	0	0	650,000	509,000,000	850,000	543,632,000	687,039,000
19	Ministry of Public Health	1,060,964,000	624,191,000	0	0	594,010,000	6,670,000	302,695,000	2,588,530,000	2,271,099,000
20	Ministry of Social Affairs & Works	110,000,000	11,200,000	0	0	285,000,000	2,200,000	10,795,000	419,195,000	426,268,000
21	Ministry of Information	160,786,000	51,500,000	0	0	100,000	2,534,000	17,050,000	231,970,000	208,976,000
22	Ministry of Awkaf & Islamic Affairs	249,000,000	42,051,000	0	3,000,000	0	6,450,000	22,000,000	322,501,000	270,648,000
23	Awkaf Secretariat General	6,975,000	1,420,000	0	0	0	262,000	156,000	8,813,000	9,219,000
24	Ministry of Communications	142,330,000	17,000,000	0	0	0	1,142,000	15,400,000	175,872,000	170,581,000
25	Ministry of Public Works	246,769,000	40,140,000	0	0	0	3,222,000	1,061,693,000	1,351,824,000	1,238,228,000
26	National Council For Culture, Fine Arts & Letters	18,119,000	6,427,000	0	0	0	2,293,000	6,500,000	33,339,000	34,077,000
27	Ministry of oil	11,293,000	1,800,000	385,461,000	0	0	4,196,000	122,000	402,872,000	298,791,000
28	Ministry of Electricity&Water	450,550,000	1,701,896,000	0	0	0	10,640,000	774,300,000	2,937,386,000	2,782,253,000
29	General Administration For Civil Aviation	75,286,000	18,586,000	0	0	0	324,000	89,000,000	183,196,000	164,988,000
31	Central Statistcal Bureau	5,956,000	1,591,000	0	0	0	80,000	207,000	7,834,000	7,260,000
32	Financial Controllers Agency	13,293,000	911,000	0	0	0	80,000	173,000	14,457,000	11,500,000
33	Kuwait Financial Intelligence Unit	1,867,000	868,000	0	0	0	81,000	182,000	2,998,000	2,949,000
88	General Supplementary Appropriations	198,028,000	0	0	0	0	0	0	198,028,000	304,106,000
Total Expenses		7,692,104,000	3,386,285,000	639,461,000	5,252,221,000	994,722,000	1,263,520,000	3,271,687,000	22,500,000,000	21,500,000,000

**The Distribution of Revenues Estimates**  
**Commitments For Deficit and Surplus For the Fiscal Year 2019/2020**

	Fiscal Year 2019/2020		Fiscal Year 2018/2019	
	Amount	Percentage	Amount	Percentage
Next Generation Reserve Fund:				
a- 10% a percentage according to 'law No. 106/76	1,581,174,400	10%	1,508,900,000	10%
Expenditures Allocations of Ministries & Gov. Depts.	22,500,000,000	142%	21,500,000,000	142%
Increases in Expenditures & Allocations over Revenues	-8,269,430,400	-52%	-7,919,900,000	-52%
<b>Total</b>	<b>15,811,744,000</b>	<b>100%</b>	<b>15,089,000,000</b>	<b>100%</b>

## **Restrictions on the Ministries and Government Departments Budget for the Fiscal Year 2019/2020**

1. Government authorities shall enable the financial controllers to exercise their functions stated in Law 23 of 2015 together with maintaining their independence in practicing those functions. Government Authorities are obliged to address all the difficulties and obstacles to enable the financial controllers to perform their duties to the fullest according to the provisions of this law.
2. Ministries, government departments and authorities of independent and attached budgets shall disburse according to the budget execution rules issued by the Ministry of Finance which were made according to the laws, regulations, decisions and instructions by the competent authorities.
3. Government authorities with external offices and expeditions shall take into account the settlement of the custody account for the external cash payments at once and with a maximum period of three months from the date of transfer and shall also take into account the submission of settlement reports to the controlling authorities (the financial controllers - State Audit Bureau) to ensure the integrity of the procedures. However, the disbursements to these accounts shall not exceed the financial allocations set out in this law, i.e., not exceeding the closure of the closing account of the fiscal year in concern.

### **The Closing Account of the Stated Fiscal Year.**

#### **Chapter 1 – Employees Compensation**

4. Government authorities shall obtain the approval of the Civil Service Council before taking any action related to any kind of employment or using expertise or services required by the work from outside the authority, whether it was permanent, temporary or partial or by contracting. Other budget chapters except for the first chapter may not incur any contracts or obligations of a salary-related nature.
5. Government authorities shall pay salaries, entitlements and compensations through the integrated automated systems of the Civil Service Commission. Any entitlements may not be paid to employees outside such systems such as salaries, bonuses, allowances, or any other entitlements or compensations. The controlling bodies shall direct their technical staff to follow up such action, provided that the disbursements made on the GFMIS system shall be settled at once and may not exceed 15 working days.
6. Supplementary appropriation is allocated to the first chapter - employees compensation - to meet the cost of those appointed on the supplementary appropriation only.

### **Guidance (3) capital expenditures**

7. The total cost of the construction project during the fiscal year shall be increased in the absence of savings in the total cost of another project within the budget of the authority subject to the approval of the Ministry of Finance. Provided that this does not cause an increase in the appropriations set out in the budget assessment law. This is for the construction projects within the ministries and government departments budget and the attached authorities' budget which is funded by the Ministry of Finance Budget – General accounts.
8. Public Authority for Roads & Transportation shall take all procedures regarding the invitation for tenders, awarding and contracting as well as the practices of designing, supervising and executing construction projects, in addition to, the purchase of machinery and other assets related to the project and fundamental maintenance and extension and renewal of contracts listed in the explanatory note in co-ordination with the Ministry of Public Works and in correspondence with the central body for public tenders and all concerned authorities. The submission thereof shall be made to the State Audit Bureau in accordance with the regulating laws, regulations, decisions and instructions. The disbursement of funds shall be taken from the appropriations allocated thereto within the budget of the Ministry of Public Works.

## **Part Two**

### Summary of Revenues and Expenditures

### Revenues

Chapter number	Chapter name	Amount	Percentage
11	Oil Revenues	13,863.352	87.68
12	Taxes	575.892	3.64
13	Social Contributions	108.068	0.68
14	Grants	0.000	0.00
15	Other revenue	1,247.320	7.89
16	Revenues disposal of assets and other non-operating revenues	17.112	0.11
	<b>Total Revenues</b>	<b>15,811.744</b>	<b>100.00</b>

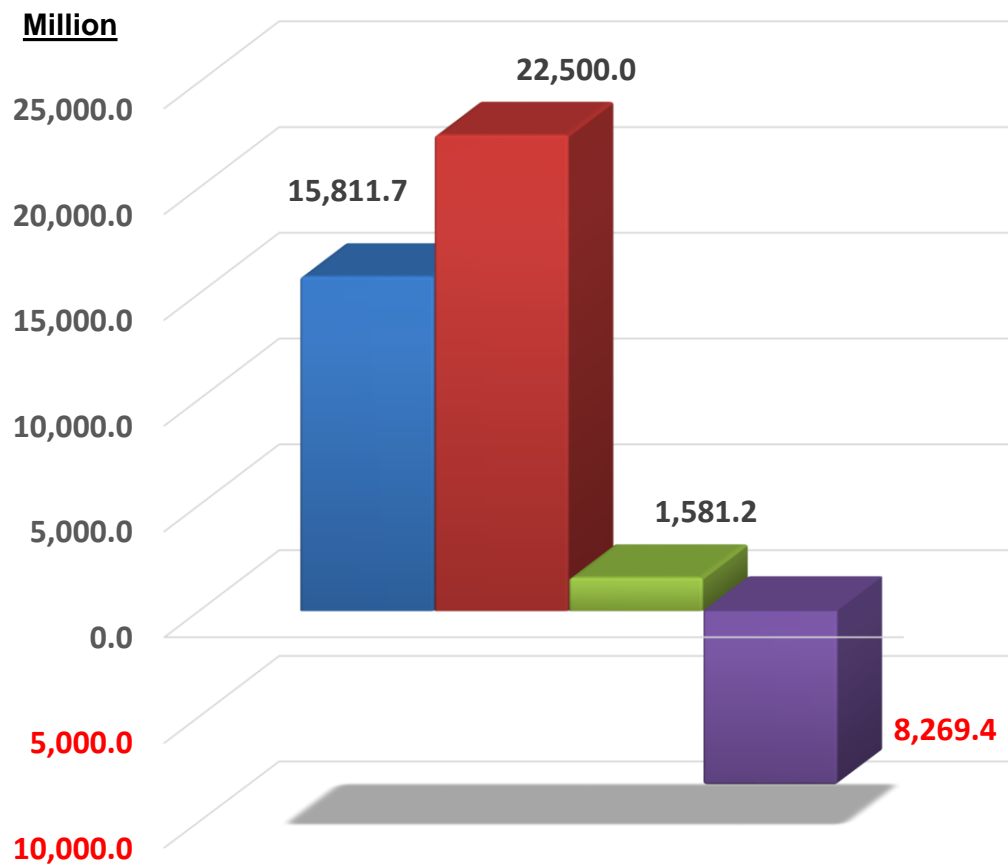
### Current Expenses & Capital Expenditures

Chapter number	Chapter name	Amount	Percentage
21	Compensation of employees	7,692.104	34.19
22	Goods and Services	3,386.285	15.05
25	Subsidies	639.461	2.84
26	Grants	5,252.221	23.34
27	Social benefits	994.722	4.42
28	Other Expenditures and Remittances	1,263.520	5.62
	<b>Total Current Expenses</b>	<b>19,228.313</b>	<b>85.46</b>
32	Purchase non-current assets	3,271.687	14.54
	<b>Total Capital Expenditures</b>	<b>3,271.687</b>	<b>14.54</b>
	<b>Total Current Expenses &amp; Capital Expenditures</b>	<b>22,500.000</b>	<b>100.00</b>

### The Distribution of Revenue Estimates

Deducting 10% of Revenues to next generations Reserves	<b>1,581.174</b>
Deficit before deducting 10% of Revenues to next generations Reserves	<b>-6,688.256</b>
Deficit after deducting 10% of Revenues to next generations Reserves	<b>-8,269.430</b>

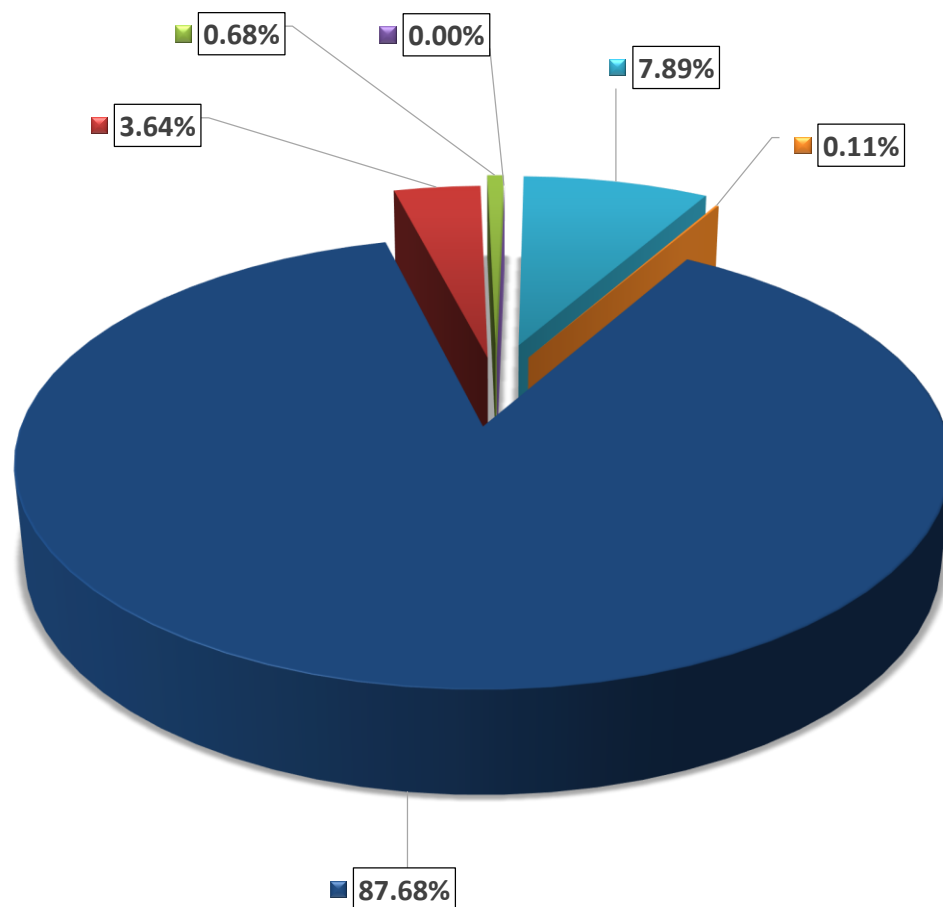
## Summary of Financial Position



■ Revenues ■ Expenditure ■ Reserve ■ Deficit

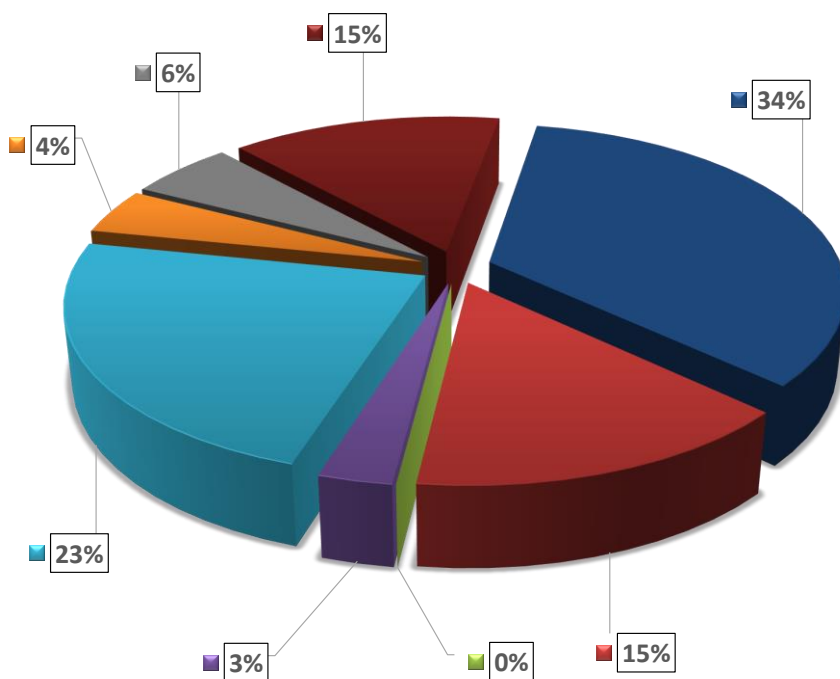


## Revenues by Chapters



- Oil Revenue
- Taxes
- Social Contributions
- Grants
- Other Revenue
- Revenue disposal of assets & other non-operating Revenues

## Expenditures by Chapters



■ Compensation of employees

■ Goods and Services

■ Finance Cost

■ Subsidies

■ Grants

■ Social benefits

■ Other Expenditures and Remittances

■ purchase non-current assets

# **Part Three**

## Revenues

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				11	<b>Oil Revenues</b>	<b>13,863.352</b>	<b>87.68</b>
			111		<b>Crude Oil and Gas</b>	<b>13,863.352</b>	<b>87.68</b>
		1111			Crude Oil and Gas	13,655.175	86.36
	111101				Crude Oil and Gas	13,655.175	86.36
11110101					Crude Oil and Gas	13,655.175	86.36
		1112			Gas	208.177	1.32
	111201				Gas	208.177	1.32
11120101					Gas	208.177	1.32
				12	<b>Taxes</b>	<b>575.892</b>	<b>3.64</b>
			121		<b>Taxes on income, profits, and capital gains</b>	<b>185.000</b>	<b>1.17</b>
		1212			Taxes on income, profits, and capital gains- by corporations and other enterprises	185.000	1.17
	121202				Income Tax from Foreign Companies	90.000	0.57
12120210					Income Tax from Subsidiary Companies	80.000	0.51
12120211					Income Tax Fines from Subsidiary Companies	10.000	0.06
	121203				Taxes on Kuwaitis companies	60.000	0.38
12120301					Taxes on Kuwaitis companies	60.000	0.38
	121204				Zakat collected from the kuwait companies	10.000	0.06
12120401					Zakat collected from the kuwait companies	10.000	0.06
	121205				Contributions of Kuwaiti companies in the state budget	25.000	0.16
12120501					Contributions of companies in Security Justice	0.050	0.00
12120502					Contributions of companies in Defense	0.050	0.00
12120503					Contributions of companies in Educational Services	7.000	0.04
12120504					Contributions of companies in Health Services	11.500	0.07

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12120505					Contributions of companies in Social solidarity and social Affairs	0.600	0.00
12120506					Contributions of companies in Information Services	0.050	0.00
12120507					Contributions of companies in Religious Services	0.500	0.00
12120508					Contributions of companies in Housing	5.000	0.03
12120509					Contributions of companies in Infrastructures	0.150	0.00
12120510					Contributions of companies in Electricity & Water	0.050	0.00
12120511					Contributions of companies in Agriculture & Fish	0.050	0.00
			123		Taxes on property	14.000	0.09
		1231			Recurrent taxes on immovable property	0.000	0.00
	123101				Recurrent taxes on lands and tourist facilities	0.000	0.00
12310102					Rent tourist facilities	0.000	0.00
		1235			Other nonrecurrent taxes on property	14.000	0.09
	123501				Property transfer fees	14.000	0.09
12350101					Land	4.250	0.03
12350102					Real Estates	9.750	0.06
			125		Taxes on international trade on transactions	376.892	2.38
		1251			Customs and other import duties	359.731	2.28
	125101				Customs Taxes and Duties	359.600	2.27
12510101					Customs Taxes and Duties	359.600	2.27
	125102				Customs Taxes and Duties	0.131	0.00
12510201					Storage Duties	0.005	0.00
12510202					Licenses Duties	0.126	0.00
		1256			Other taxes on international trade and transactions	17.161	0.11
	125601				International Airport Departure Charges	11.000	0.07

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12560101					International Airport Departure Charges	11.000	0.07
	125602				Ships Travel fees	0.001	0.00
12560201					Ships Travel fees	0.001	0.00
	125603				Over flight fees	5.900	0.04
12560301					Over flight fees	5.900	0.04
	125699				Other fees	0.260	0.00
12569901					Other fees	0.260	0.00
				13	<b>Social Contributions</b>	<b>108.068</b>	<b>0.68</b>
			132		<b>Other social contributions</b>	<b>108.068</b>	<b>0.68</b>
		1322			Health assurance contributions	108.068	0.68
	132201				Health assurance contributions	108.068	0.68
13220101					Health assurance contributions	108.068	0.68
				15	<b>Other Revenues</b>	<b>1,247.320</b>	<b>7.89</b>
			151		<b>Property income</b>	<b>73.963</b>	<b>0.47</b>
		1511			Interest	1.932	0.01
	151101				Current Account Profits	1.932	0.01
15110101					Current Account Profits	1.932	0.01
		1514			Rent	72.031	0.46
	151401				Lands	70.083	0.44
15140101					Industrial and Agricultural Plots	40.658	0.26
15140102					Chalets	9.000	0.06
15140103					Car Parks	0.547	0.00
15140105					Real Estates invesment	18.498	0.12
15140106					Free Duty Revenues	0.000	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	151402				Rent frequency (satellite waves)	1.948	0.01
15140201					Rent frequency (satellite waves)	1.948	0.01
			152		Sales of goods and services	755.875	4.78
		1521			Sales of goods and services	65.439	0.41
	152101				Advertisements	2.841	0.02
15210101					Television	1.000	0.01
15210102					Radio broadcasting	0.450	0.00
15201105					International Airport Advertisements	1.391	0.01
	152102				Sale of TV Programs	0.050	0.00
15210201					Sale of TV Programs	0.050	0.00
	152103				Leases	53.602	0.34
15210301					Commercial Markets	35.200	0.22
15210302					International Airport Shops	0.606	0.00
15210304					Appropriated Real Estates	0.500	0.00
15210305					Government Houses	0.004	0.00
15210306					Auditorium	0.780	0.00
15210307					Rent different government facilities	6.638	0.04
15210308					Rent government locations	5.614	0.04
15210331					Means of Transportation	0.001	0.00
15210332					Means of Transport, Equipment and Supplies Rents	0.007	0.00
15210399					Other Rents	4.252	0.03
	152104				Government Authorities Publications	0.490	0.00
15210401					Government Authorities Publications	0.490	0.00
	152105				Radio and television services revenues	0.045	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15210501					Radio and television services revenues	0.045	0.00
	152106				Binding services to private companies contracts	4.411	0.03
15210601					Binding services to private companies contracts	4.411	0.03
	152107				Sale of medicines and drugs	4.000	0.03
15210701					Sale of medicines and drugs	4.000	0.03
		1522			Administrative fees	62.118	0.39
	152201				Registration of Companies & Insurance documents fees	10.492	0.07
15220101					Registration of Companies fees	8.247	0.05
15220102					Insurance documents fees	2.245	0.01
	152202				Permit Orders	3.770	0.02
15220201					Permit Orders	3.770	0.02
	152203				Precious Metal Marking Charges	3.500	0.02
15220301					Gold Marking Charges	3.000	0.02
15220302					Silver Marking Charges	0.500	0.00
	152206				Judicial Duties	17.900	0.11
15220601					Lawsuits Charges	17.500	0.11
15220602					Certification and Personal Status Duties	0.400	0.00
	152207				Driving Licenses Charges	0.065	0.00
15220701					Driving Licenses Charges	0.065	0.00
	152209				Aircraft's Validity and Pilots Licenses	0.718	0.00
15220901					Aircraft's Validity and Pilots Licenses	0.718	0.00
	152210				Survey & Registration of Ships	0.015	0.00
15221001					Survey & Registration of Ships	0.015	0.00
	152212				Administration fees-Tenders and Practices	7.492	0.05



**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15221201					Administration fees-Tenders and Practices	7.243	0.05
15221202					Administration fees - First time Subscription fees	0.050	0.00
15221203					Administration fees - First time Classification fees	0.020	0.00
15221204					Administration fees - Renewal fees	0.070	0.00
15221205					Administration fees - Signified Approval fees	0.040	0.00
15221206					Administration fees - Tender Grievance fees	0.050	0.00
15221207					Administration fees - Request to upgrade the classification category fourth to third	0.004	0.00
15221208					Administration fees - Request to upgrade the classification category third to second	0.002	0.00
15221209					Administration fees - Request to upgrade the classification category second to first	0.003	0.00
15221210					Administration fees - Changing Contractor data or Legal Entity fees	0.008	0.00
15221212					Administration fees - Request Certificate whom it may concern	0.001	0.00
15221214					Administration fees - Electronic Archive (yearly subscription)	0.001	0.00
15221215					Administration fees - Electronic directory of companies service (yearly subscription)	0.001	0.00
15221216					Purchase documentation for rehabilitation	0.001	0.00
	152213				Administration fees-Auctions	0.023	0.00
15221301					Administration fees-Auctions	0.023	0.00
	152214				Administration fees-Samples and Appliances Assay	0.933	0.01
15221401					Administration fees-Samples and Appliances Assay	0.933	0.01
	152215				Administration fees-Supervision	0.080	0.00
15221501					Administration fees-Supervision	0.080	0.00
	152217				Administration fees-Certificates Issuance	0.304	0.00
15221701					Administration fees-Certificates Issuance	0.304	0.00
	152218				Residency fees	10.000	0.06
15221802					Private Maids Residence	3.250	0.02

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15221803					Dependent Residency	6.750	0.04
	152219				Action fees	0.097	0.00
15221901					Action fees	0.097	0.00
	152220				Permission fees	0.061	0.00
15222001					Permission fees	0.061	0.00
	152221				Sale of land and real estate at auction procedure fees	0.035	0.00
15222101					Sale of land and real estate auction procedure fees	0.035	0.00
	152224				Rehabilitation companies fees	0.030	0.00
15222401					Rehabilitation companies fees	0.030	0.00
	152225				lands fees	4.500	0.03
15222501					lands fees	4.500	0.03
	152299				Miscellaneous fees	2.103	0.01
15229901					Miscellaneous fees	2.103	0.01
		1523			Incidental sales by nonmarket establishments	628.318	3.97
	152301				Sale of Confiscated Goods	0.001	0.00
15230101					Sale of Confiscated Goods	0.001	0.00
	152302				Car Park Meters Proceeds	0.045	0.00
15230201					Car Park Meters Proceeds	0.045	0.00
	152303				Studying Fees	0.640	0.00
15230303					Training Courses	0.040	0.00
15230304					Education fees	0.000	0.00
15230399					Miscellaneous	0.600	0.00
	152304				Government Publications Sale	2.704	0.02
15230401					Al-arabi magazine	0.080	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230402					Official Gazette	0.120	0.00
15230403					Arabic Heritage Books	0.001	0.00
15230404					Kuwait magazine	0.004	0.00
15230405					Islamic Perception Magazine	0.035	0.00
15230406					School Books	1.100	0.01
15230407					Intellectual World Magazine	0.024	0.00
15230408					International Theatre Series	0.025	0.00
15230409					Justice Magazine	0.001	0.00
15230410					Issuance's and Laws	0.009	0.00
15230411					World of Knowledge Series	0.180	0.00
15230412					Labor Cultural Magazine	0.005	0.00
15230413					Al-arabi Junior magazine	0.026	0.00
15230414					Religious Books	0.003	0.00
15230415					Fenon Magazine	0.003	0.00
15230416					Sale of Customs Printings	1.080	0.01
15230499					Other Publications	0.009	0.00
	152306				Quarantine Charges	0.025	0.00
15230601					Physic	0.025	0.00
	152307				Hospital Revenues	45.000	0.28
15230701					Hospital Revenues	45.000	0.28
	152308				Health inshurance revenue	0.003	0.00
15230801					Health inshurance revenue	0.003	0.00
	152309				Electricity Revenues	305.521	1.93
15230901					Sale of Electric Current	272.000	1.72

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230902					Using Meters	0.250	0.00
15230903					Materials and Tools	2.000	0.01
15230904					Workers Wages	1.231	0.01
15230905					Electric Current Receipts Charges	30.000	0.19
15230906					Charges of Electric Extensions Testing	0.040	0.00
	152310				Water Revenues	180.662	1.14
15231001					Fresh	177.797	1.12
15231002					Brackish	1.700	0.01
15231004					Treatment Water	0.265	0.00
15231005					Water Extensions Charges	0.900	0.01
	152311				Civil Aviation	20.292	0.13
15231101					Aircraft's Landing & Parking	13.000	0.08
15231102					Kuwait Aviation Manual Subscription	0.001	0.00
15231103					Providing Weather Information	0.011	0.00
15231104					Renting Telegraphic Wireless Sets	0.029	0.00
15231105					Passengers Transport Bridge	1.500	0.01
15231106					passengers Baggage Balance Charges	4.000	0.03
15231107					Transit charges	1.751	0.01
	152312				Post	0.652	0.00
15231201					Postal Stamps	0.179	0.00
15231202					Stamping Tools and Meters	0.109	0.00
15231204					Exchange Variances of Air and Surface Mail	0.015	0.00
15231205					Mail Boxes Renting Charges	0.242	0.00
15231206					Postage	0.107	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152313				Cable and Telephone	63.424	0.40
15231303					Telex Communications	0.400	0.00
15231304					International Calls	31.732	0.20
15231305					Telephone Subscriptions	30.224	0.19
15231306					Telephone Installation	0.749	0.00
15231307					Telephone Subscriptions application fees	0.052	0.00
15231308					Telephone Vouchers fees	0.003	0.00
15231309					Rent of Telephone,Cables & Telex Channels	0.000	0.00
15231310					Information Transmission Circles	0.254	0.00
15231312					Telegrams	0.010	0.00
	152314				Ports Services(Harbors)	7.827	0.05
15231401					Port Charges	4.615	0.03
15231402					Net Auction Sale	0.160	0.00
15231403					Transporting,Storing and Handling	3.052	0.02
	152315				Maintenance Revenues	0.070	0.00
15231501					Maintenance Revenues	0.070	0.00
	152316				Celebrations Revenues	1.415	0.01
15231601					Celebrations Revenues	1.415	0.01
	152317				Scripts and Specifications	0.035	0.00
15231701					Scripts and Specifications	0.035	0.00
	152322				Sale of Government Materials and Products	0.001	0.00
15232201					Sale of Government Materials and Products	0.001	0.00
	152324				Revenues of impounded vehicles	0.001	0.00
15232401					Revenues of impounded vehicles	0.001	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
			153		<b>Fines, penalties, and forfeits</b>	<b>136.253</b>	<b>0.86</b>
		1531			Fines and penalties	134.662	0.85
	153101				Panel Fines	23.000	0.15
15310101					Panel Fines	23.000	0.15
	153102				Traffic Violations	65.750	0.42
15310201					Traffic Violations	65.750	0.42
	153103				Penalties on Employees	6.382	0.04
15310301					Penalties on Employees	6.382	0.04
	153105				Fines	39.530	0.25
15310501					Fines	39.530	0.25
		1532			forfeits	1.591	0.01
	153201				forfeits of Guarantees	0.483	0.00
15320101					forfeits of Legal Guarantees	0.120	0.00
15320102					forfeits of Bank's Guarantees	0.363	0.00
	153202				Confiscated Custody's & Temporary Licenses	1.108	0.01
15320201					Confiscated Custody's & Temporary Licenses	1.108	0.01
			155		<b>Miscellaneous and unidentified revenue</b>	<b>281.229</b>	<b>1.78</b>
		1551			Sale of Consumption Goods	2.294	0.01
	155101				Sale of Consumption Goods	2.294	0.01
15510101					Sale of Consumption Goods	2.294	0.01
		1552			Entry Revenues	83.138	0.53
	155201				Entry Revenues	83.138	0.53
15520101					Entry Revenues	83.138	0.53

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2019/2020**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
		1553			Recovered Expenditures	37.303	0.24
	155301				Recovered Expenditures	37.303	0.24
15530101					Recovered Expenditures	37.303	0.24
		1554			Compensation	100.019	0.63
	155401				Compensation of properties	100.019	0.63
15540101					Compensation of properties	100.019	0.63
		1555			Fiscal Stamps Revenues	5.204	0.03
	155501				Sale of Fiscal stamps	5.204	0.03
15550101					Sale of Fiscal stamps	5.204	0.03
		1559			Other Miscellaneous Revenues	53.272	0.34
	155901				Other Miscellaneous Revenues	53.272	0.34
15590101					Other Miscellaneous Revenues	53.272	0.34
				16	Revenues disposal of assets and other non-operating revenues	17.112	0.11
			162		Disposal of non-financial assets revenues	10.000	0.06
		1621			Disposal of non-current assets of non-financial tangible revenue	10.000	0.06
	162101				Disposal of lands revenues	10.000	0.06
16210101					Disposal of lands revenues	10.000	0.06
			163		Differences in currency exchange revenues	7.112	0.04
		1631			Differences in currency exchange revenues	7.112	0.04
	163101				Differences in currency exchange revenues	7.112	0.04
16310101					Differences in currency exchange revenues	7.112	0.04
					<b>Total Revenues</b>	<b>15,811.744</b>	<b>100.00</b>

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>2</b>	<b>Amiri Diwan</b>	<b>5.186</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	5.186	0.03
<b>3</b>	<b>Auditing Bureau</b>	<b>0.095</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.095	0.00
<b>4</b>	<b>Council of Ministers</b>	<b>8.954</b>	<b>0.06</b>
	Guidance 1 - Chapter 5	8.954	0.06
<b>5</b>	<b>Legal Advice and Legislation Department</b>	<b>0.198</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.198	0.00
<b>6</b>	<b>SuperemeConcil For Planning &amp; Development</b>	<b>0.305</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.297	0.00
	Guidance 1 - Chapter 6	0.008	
<b>7</b>	<b>Civil Service Commission</b>	<b>1.588</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	1.588	0.01
<b>8</b>	<b>Ministry of Foreign Affairs</b>	<b>17.620</b>	<b>0.11</b>
	Guidance 1 - Chapter 5	11.120	0.07
	Guidance 1 - Chapter 6	6.500	0.04
<b>9</b>	<b>Ministry of Finance - General Department</b>	<b>311.633</b>	<b>1.97</b>
	Guidance 1 - Chapter 2	185.000	1.17
	Guidance 1 - Chapter 5	116.633	0.74
	Guidance 1 - Chapter 6	10.000	0.06
<b>10</b>	<b>Ministry of Finance - General Accounting</b>	<b>14.900</b>	<b>0.09</b>
	Guidance 1 - Chapter 5	14.900	0.09



**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>11</b>	<b>Public Customs Depart.</b>	<b>379.253</b>	<b>2.40</b>
	Guidance 1 - Chapter 2	359.992	2.28
	Guidance 1 - Chapter 5	19.261	0.12
<b>12</b>	<b>Ministry of Commerce and Industry</b>	<b>20.209</b>	<b>0.13</b>
	Guidance 1 - Chapter 5	20.209	0.13
<b>13</b>	<b>Ministry of Justice</b>	<b>44.158</b>	<b>0.28</b>
	Guidance 1 - Chapter 2	14.000	0.09
	Guidance 1 - Chapter 5	30.158	0.19
<b>14</b>	<b>Ministry of Interior</b>	<b>139.840</b>	<b>0.88</b>
	Guidance 1 - Chapter 5	139.840	0.88
<b>15</b>	<b>Ministry of Defence</b>	<b>5.493</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	4.914	0.03
	Guidance 1 - Chapter 6	0.579	0.00
<b>16</b>	<b>National Guards</b>	<b>1.669</b>	<b>0.01</b>
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	1.669	0.01
<b>17</b>	<b>Ministry of Education</b>	<b>30.243</b>	<b>0.19</b>
	Guidance 1 - Chapter 5	30.243	0.19
	Guidance 1 - Chapter 6	0.000	0.00
<b>18</b>	<b>Ministry of Higher Education</b>	<b>2.325</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	2.321	0.01
	Guidance 1 - Chapter 6	0.004	0.00
<b>19</b>	<b>Ministry of Public Health</b>	<b>200.663</b>	<b>1.27</b>
	Guidance 1 - Chapter 3	108.068	0.68
	Guidance 1 - Chapter 5	92.595	0.59

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>20</b>	<b>Ministry of Social Affairs &amp; Labour</b>	<b>6.005</b>	<b>0.04</b>
	Guidance 1 - Chapter 5	6.005	0.04
<b>21</b>	<b>Ministry of Information</b>	<b>6.525</b>	<b>0.04</b>
	Guidance 1 - Chapter 5	6.508	0.04
	Guidance 1 - Chapter 6	0.017	0.00
<b>22</b>	<b>Ministry of Awkaf and Islamic Affairs</b>	<b>2.325</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	2.325	0.01
<b>23</b>	<b>Awkaf Secretariat General</b>	<b>0.072</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.072	0.00
<b>24</b>	<b>Ministry of Communication</b>	<b>69.652</b>	<b>0.44</b>
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	69.649	0.44
	Guidance 1 - Chapter 6	0.003	0.00
<b>25</b>	<b>Ministry of Public Works</b>	<b>17.810</b>	<b>0.11</b>
	Guidance 1 - Chapter 1	0.000	0.00
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	17.810	0.11
<b>26</b>	<b>National Council for Culture, Arts &amp; Literature</b>	<b>1.027</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	1.026	0.01
	Guidance 1 - Chapter 6	0.001	0.00
<b>27</b>	<b>Ministry of Oil</b>	<b>13,963.478</b>	<b>88.31</b>
	Guidance 1 - Chapter 1	13,863.352	87.68
	Guidance 1 - Chapter 5	100.126	0.63
	Guidance 1 - Chapter 6	0.000	0.00

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>28</b>	<b>Ministry of Energy - water &amp; electercity</b>	<b>495.686</b>	<b>3.13</b>
	Guidance 1 - Chapter 5	<b>495.686</b>	<b>3.13</b>
<b>29</b>	<b>Public Authority For Civil Aviation</b>	<b>64.650</b>	<b>0.41</b>
	Guidance 1 - Chapter 2	<b>16.900</b>	<b>0.11</b>
	Guidance 1 - Chapter 5	<b>47.750</b>	<b>0.30</b>
	Guidance 1 - Chapter 6	<b>0.000</b>	<b>0.00</b>
<b>31</b>	<b>Central statistical office</b>	<b>0.168</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	<b>0.168</b>	<b>0.00</b>
<b>32</b>	<b>Financial Controllers Agency</b>	<b>0.009</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	<b>0.009</b>	<b>0.00</b>
<b>33</b>	<b>Kuwait Financial Intelligence Unit</b>	<b>0.005</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	<b>0.005</b>	<b>0.00</b>
	<b>Total Revenue</b>	<b>15,811.744</b>	<b>100.00</b>

# **Part Four**

## Expenditures

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				21	Compensation of Employees	7,692.104	34.19
			211		Wages and Salaries	6,974.356	31.00
		2111			Wages and Salaries in Cash	6,929.029	30.80
	211101				Basic Wages and Salaries	1,590.861	7.07
21110102					Prime Minister, Ministers & Others of the same level	1.228	0.01
21110103					Leading Jobs	2.029	0.01
21110104					General Jobs	965.209	4.29
21110105					Auxiliary Technical Jobs	0.466	0.00
21110106					Auxiliary Jobs	3.969	0.02
21110107					Diplomatic and Consulate Jobs	7.040	0.03
21110108					Justice, Prosecution & Legal Opinion & Legislation Dept Jobs	5.878	0.03
21110109					Jobs of Verification Department	8.000	0.04
21110111					Military Jobs	519.500	2.31
21110113					Members of Teaching Staff	1.982	0.01
21110114					Member of Training Staff	0.040	0.00
21110115					Physicians Jobs	55.273	0.25
21110117					Audit Bureau	14.694	0.07
21110123					Financial Intelligence Unite	0.388	0.00
21110125					Financial Controllers Egency	4.610	0.02
21110126					Assessmnet of Damages Resulting from Iraqi Aggression	0.555	0.00
	211102				Contracts	700.594	3.11
21110201					Second Contract	626.639	2.79
21110202					Third Contract	2.274	0.01
21110203					Fixed Salary Contract	28.671	0.13
21110204					Special Contracts	42.220	0.19
21110205					Rodent Control Project Contract	0.790	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	211103				Allowances	4,140.582	18.40
21110301					Social Allowances	1,173.247	5.21
21110302					Representation Allowance	71.856	0.32
21110303					Working Nature Allowance	221.329	0.98
21110304					Shift Allowance	30.317	0.13
21110305					Housing Allowance	22.910	0.10
21110306					Furnishing Allowance	1.770	0.01
21110307					Allowance of cost living	532.880	2.37
21110308					Special Bonus	157.007	0.70
21110309					Car Allowance For Leading Jobs	1.354	0.01
21110310					Incentive Bonus	312.588	1.39
21110311					Employment Level	344.522	1.53
21110312					Increase by maximum 50 KD	89.483	0.40
21110313					Financial support	173.675	0.77
21110314					Cash merit for employees scholarships	0.590	0.00
21110315					Qualification Bonus	10.301	0.05
21110316					Teaching Allowance	73.501	0.33
21110317					Supervision Allowance	39.480	0.18
21110318					Borrowing Allowance	12.130	0.05
21110319					Additional Allowance for Diplomats	1.972	0.01
21110320					Job Allowance	0.920	0.00
21110321					Headset Allowance	0.937	0.00
21110322					Duty Allowance	26.547	0.12
21110323					Infection Allowance	3.828	0.02
21110324					Danger Allowance	119.411	0.53
21110325					Noise Allowance	4.636	0.02
21110326					Medals Allowance	25.779	0.11

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110328					Location Allowance	31.955	0.14
21110329					Studying incentive Allowance	33.900	0.15
21110330					Fire Fighting Allowance	0.950	0.00
21110331					Driving boat Allowance	0.004	0.00
21110332					Exchange Allowance	0.197	0.00
21110333					Desserted cities incentive Allowance	21.133	0.09
21110334					Rare specialist degree Bonus	6.292	0.03
21110335					Distance Allowance	21.347	0.09
21110336					Food Allowance	8.732	0.04
21110337					Night shift Bonus	5.086	0.02
21110338					Tenure Allowance	8.009	0.04
21110339					Pollution Allowance	2.441	0.01
21110399					Other Allowances	547.566	2.43
	211106				Bonuses	496.993	2.21
21110601					Additional Work	31.007	0.14
21110602					Excellent Services	145.417	0.65
21110603					Training, Teaching, Supervising and Tests	19.574	0.09
21110604					Boards Members	2.252	0.01
21110605					Attending Committees Sessions	10.652	0.05
21110606					Personal increase for leaders	1.404	0.01
21110607					Teams work Bonus	19.211	0.09
21110608					Service use Bonuses	66.381	0.30
21110609					Merit Bonus	106.630	0.47
21110610					City Chief Bonus	0.940	0.00
21110611					Authoring books & Translation Bonuses	0.654	0.00
21110612					Personal Bonus	3.069	0.01
21110613					Special feature	1.299	0.01

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110614					Technical committee Bonus	0.525	0.00
21110616					Members of the Legal Advice and Legislation Bonus during Judicial vacation	0.500	0.00
21110699					Other Works	87.478	0.39
		2112			Wages and Salaries in Kind	45.327	0.20
	211201				Travel Tickets	3.449	0.02
21120101					Travel Tickets	3.449	0.02
	211203				Personnel Housing	41.878	0.19
21120301					Rents of Building	38.787	0.17
21120302					Water and Lighting	2.094	0.01
21120304					Maintenance of Building	0.260	0.00
21120399					Miscellaneous Expenditures	0.722	0.00
			212		<b>Social Contributions</b>	<b>487.420</b>	<b>2.17</b>
		2121			Social Securities	480.271	2.13
	212101				The Government Share in the Social Securities	254.845	1.13
21210101					The Government Share in the Social Securities	254.845	1.13
	212102				The Government Share in the Complementary Social Securities	180.395	0.80
21210201					The Government Share in the Complementary Social Securities	180.395	0.80
	212103				The Government Share in the Salaries increase	45.031	0.20
21210301					The Government Share in the Salaries increase	45.031	0.20
		2122			Health Insurance	5.291	0.02
	212201				Health Insurance For non-Kuwaitis	4.691	0.02
21220101					Health Insurance For non-Kuwaitis	4.691	0.02
	212202				Health Insurance For Kuwaitis	0.600	0.00
21220202					Health Insurance For Kuwaitis Employers	0.600	0.00
		2123			Social security to citizens of the GCC Countries	1.858	0.01
	212301				Social security to citizens of the GCC Countries	1.858	0.01



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21230101					Social security to citizens of the GCC Countries	1.858	0.01
			213		Compensation of employees Imputed	32.300	0.14
		2131			Service Termination Compensation	32.300	0.14
	213101				Service Termination Compensation	32.300	0.14
21310101					Service Termination Compensation	32.300	0.14
21999999					Complementary Allocation	198.028	0.88
				22	Goods and Services	3,386.285	15.05
			221		Goods	2,378.473	10.57
		2211			Spare Parts,Instruments and Small Tools	75.410	0.34
	221101				Land Transportation	2.980	0.01
22110101					Land Transportation	2.980	0.01
	221102				Air Transportation	11.992	0.05
22110201					Air Transportation	11.992	0.05
	221103				Sea Transportation	1.164	0.01
22110301					Sea Transportation	1.164	0.01
	221106				Equipment & Machinery	0.433	0.00
22110601					Equipment & Machinery	0.433	0.00
	221107				Instruments & Small Tools	17.080	0.08
22110701					Instruments & Small Tools	17.080	0.08
	221109				Communications equipment and Office equipment	1.256	0.01
22110901					Communications equipment and Office equipment	1.256	0.01
	221110				Machinery and heavy equipment	11.828	0.05
22111001					Machinery and heavy equipment	11.828	0.05
	221111				Spare Parts and electric equipment	0.480	0.00
22111101					Spare Parts and electric equipment	0.480	0.00
	221112				Spare Parts and mechanical equipment	24.478	0.11
22111201					Spare Parts and mechanical equipment	24.478	0.11

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221113				Parts of measurement equipment calibration and maintenance workshops	1.330	0.01
22111301					Parts of measurement equipment calibration and maintenance workshops	1.330	0.01
	221114				Parts special equipment	0.122	0.00
22111401					Parts special equipment	0.122	0.00
	221115				Parts of medical equipment and laboratories and plants	0.767	0.00
22111501					Parts of medical equipment and laboratories and plants	0.767	0.00
	221116				Parts traffic control equipment	0.000	0.00
22111601					Parts traffic control equipment	0.000	0.00
	221117				Spare Parts and military equipment	1.500	0.01
22111701					Spare Parts and military equipment	1.500	0.01
		2212			Material & Textiles	617.271	2.74
	221201				Medicine,Drugs,Chemicals	434.579	1.93
22120101					Medicine,Drugs,Chemicals	434.579	1.93
	221202				Books	8.339	0.04
22120201					Books	8.339	0.04
	221203				Newspaper and Publications	0.152	0.00
22120301					Newspaper and Publications	0.152	0.00
	221204				Films and Tapes	0.171	0.00
22120401					Films and Tapes	0.171	0.00
	221205				Clothes	18.168	0.08
22120501					Clothes For Employees	17.905	0.08
22120502					Clothes For non-Employees	0.263	0.00
	221206				Food	49.944	0.22
22120601					Food For Employees	33.787	0.15
22120602					Food For non-Employees	16.157	0.07
	221207				Covers and Sheets	0.847	0.00
22120701					Covers and Sheets	0.847	0.00
	221208				Stationery & Office Tools	5.102	0.02
22120801					Stationery & Office Tools	5.102	0.02

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221209				Plants and Seeds	0.089	0.00
22120901					Plants and Seeds	0.089	0.00
	221210				Fodder and Fertilizers	0.159	0.00
22121001					Fodder and Fertilizers	0.159	0.00
	221211				PC.Software	26.828	0.12
22121101					PC.Software	26.828	0.12
	221212				Military materials & textiles	36.526	0.16
22121201					Military materials & textiles	36.526	0.16
	221299				Miscellaneous	36.367	0.16
22129901					Miscellaneous	36.367	0.16
		2213			Fuels,Oils and Energy	1,514.050	6.73
	221301				Fuel	19.864	0.09
22130101					Fuel	19.864	0.09
	221302				Fuel for Operating Stations	1,492.026	6.63
22130201					Fuel for Operating Stations	1,492.026	6.63
	221303				Lubricating Oils and Grease	1.888	0.01
22130301					Lubricating Oils and Grease	1.888	0.01
	221304				Gas	0.272	0.00
22130401					Gas	0.272	0.00
		2214			Water and Electricity	142.037	0.63
	221401				Water	54.206	0.24
22140101					Water	54.206	0.24
	221402				Electricity	87.831	0.39
22140201					Electricity	87.831	0.39
		2215			Treatment Water	29.700	0.13
	221501				Treatment Water	29.700	0.13
22150101					Treatment Water	29.700	0.13
		2219			Other Requirements	0.005	0.00
	221901				Other Requirements	0.005	0.00
22190101					Other Requirements	0.005	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
			222		Service	1,007.812	4.48
		2221			Transportation and Communication	64.401	0.29
	222101				Transportation and Movement	36.062	0.16
22210101					Transportation and Movement	36.062	0.16
	222102				Telegraph, Telephone and Telex	11.450	0.05
22210201					Telegraph, Telephone and Telex	11.450	0.05
	222103				Post	0.099	0.00
22210301					Post	0.099	0.00
	222104				Broadcasting and Communication Channels	16.790	0.07
22210401					Broadcasting and Communication Channels	16.790	0.07
		2222			Rents	73.311	0.33
	222201				Building	22.671	0.10
22220101					Building	22.671	0.10
	222202				Land Transportation	36.870	0.16
22220201					Land Transportation	36.870	0.16
	222203				Air Transportation	3.657	0.02
22220301					Air Transportation	3.657	0.02
	222204				Sea Transportation	0.062	0.00
22220401					Sea Transportation	0.062	0.00
	222207				P.C. Software	2.169	0.01
22220701					P.C. Software	2.169	0.01
	222208				Machinery and equipment Information Technology	6.134	0.03
22220801					Machinery and equipment Information Technology	6.134	0.03
	222298				Machinery and equipment	0.979	0.00
22229801					Machinery and equipment	0.979	0.00
	222299				Other Rents	0.769	0.00
22229901					Other Rents	0.769	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2223			Maintenance	197.288	0.88
	222301				Land Transportation	3.434	0.02
22230101					Land Transportation	3.434	0.02
	222302				Air Transportation	12.464	0.06
22230201					Air Transportation	12.464	0.06
	222303				Sea Transportation	23.665	0.11
22230301					Sea Transportation	23.665	0.11
	222306				Furniture	0.107	0.00
22230601					Furniture	0.107	0.00
	222307				Buildings and Facilities	10.260	0.05
22230701					Buildings and Facilities	10.260	0.05
	222308				Machinery and equipment Information Technology	10.425	0.05
22230801					Machinery and equipment Information Technology	10.425	0.05
	222309				P.C. Software	11.473	0.05
22230901					P.C. Software	11.473	0.05
	222310				Communications equipment and Office equipment	8.094	0.04
22231001					Communications equipment and Office equipment	8.094	0.04
	222311				Machinery and heavy equipment	37.537	0.17
22231101					Machinery and heavy equipment	37.537	0.17
	222312				Machinery and electric equipment	8.590	0.04
22231201					Machinery and electric equipment	8.590	0.04
	222313				Machinery and mechanical equipment	14.832	0.07
22231301					Machinery and mechanical equipment	14.832	0.07
	222314				Maintenance of measurement equipment,calibrationt and maintenance workshops	0.122	0.00
22231401					Maintenance of measurement equipment,calibrationt and maintenance workshops	0.122	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222315				Maintenance of special equipment	5.356	0.02
22231501					Maintenance of special equipment	5.356	0.02
	222316				Maintenance of medical equipment and laboratories and plants	42.964	0.19
22231601					Maintenance of medical equipment and laboratories and plants	42.964	0.19
	222317				Parts traffic control equipment	4.200	0.02
22231701					Parts traffic control equipment	4.200	0.02
	222318				Military equipment	3.765	0.02
22231801					Military equipment	3.765	0.02
		2224			Information and Social Services	70.467	0.31
	222401				Broadcasting and TV Programs	27.610	0.12
22240101					Broadcasting and TV Programs	27.610	0.12
	222402				Issuance of Books,Magazines and Publications	1.453	0.01
22240201					Issuance of Books,Magazines and Publications	1.453	0.01
	222403				Entertainment,Celebrations Gifts and Trips	30.516	0.14
22240301					Entertainment,Celebrations Gifts and Trips	30.516	0.14
	222404				Local and International exhibition	6.011	0.03
22240401					Local and International exhibition	6.011	0.03
	222405				Advertising & Propaganda	2.660	0.01
22240501					Advertising & Propaganda	2.660	0.01
	222406				Social,Sportive & Cultural Services	2.217	0.01
22240601					Social,Sportive & Cultural Services	2.217	0.01
		2225			Research,Studies and Consultations	101.775	0.45
	222501				Research and Studies	7.900	0.04
22250101					Research and Studies of Information Technology	1.336	0.01
22250102					Other Research and Studies	6.564	0.03

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222502				Consultations	93.875	0.42
22250201					Consultations of Information Technology	14.183	0.06
22250202					Other Consultations	79.692	0.35
		2226			Other Expenditures	62.258	0.28
	222601				Other Expenditures	62.258	0.28
22260101					Other Expenditures	62.258	0.28
		2229			Other Services	438.312	1.95
	222901				Printing	5.190	0.02
22290101					Printing	5.190	0.02
	222902				Insurance & Commission	1.686	0.01
22290201					Insurance & Commission	1.686	0.01
	222903				Government Charges	1.974	0.01
22290301					Government Charges	1.974	0.01
	222904				Protection and Security	27.569	0.12
22290401					Protection and Security	27.569	0.12
	222906				Cleaning Service	77.191	0.34
22290601					Cleaning Service	77.191	0.34
	222907				Porter & Catering Service	8.704	0.04
22290701					Porter & Catering Service	8.704	0.04
	222908				Data Entry & typing Service	1.265	0.01
22290801					Data Entry & typing Service	1.265	0.01
	222909				External Subscriptions and fees	46.746	0.21
22290901					International Organizations and Societies	46.589	0.21
22290903					Subscription fees for official duties	0.157	0.00
	222910				Training	37.350	0.17
22291001					Local	9.109	0.04
22291002					Abroad	28.241	0.13

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222999				Miscellaneous	230.637	1.03
22299901					Miscellaneous	230.637	1.03
				25	Subsidies	639.461	2.84
			251		Public corporations	409.461	1.82
		2511			Non-financial public corporations	409.461	1.82
	251101				Support to Refined Products and Liquefied Gas Locally Marketed	385.461	1.71
25110101					Support to Refined Products and Liquefied Gas Locally Marketed	385.461	1.71
	251102				Fuel Subsidy For Kuwait airways	10.000	0.04
25110201					Fuel Subsidy For Kuwait airways	10.000	0.04
	251103				Fuel Subsidy	14.000	0.06
25110301					Fuel Subsidy	14.000	0.06
			252		To Private enterprises	230.000	1.02
		2521			To nonfinancial private enterprises	230.000	1.02
	252101				Reduction of Costs of Living	230.000	1.02
25210101					Reduction of Costs of Living	230.000	1.02
				26	Grants	5,252.221	23.34
			261		To foreign governments	217.000	0.96
		2611			Current	217.000	0.96
	261101				External Grants	217.000	0.96
26110101					External Grants	217.000	0.96
			262		To International Organizations	1.000	0.00
		2621			Current	1.000	0.00
	262101				External Grants	1.000	0.00
26210101					External Grants	1.000	0.00
			263		To other general government units	4,999.221	22.22
		2631			Current	4,999.221	22.22
	263101				Remittances to public Authorities and Establishments	2,313.522	10.28



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310101					The National Assembly	54.299	0.24
26310102					Kuwait University	562.057	2.50
26310103					Public Authority For Civil Information	23.660	0.11
26310104					Public Authority For Environment	38.752	0.17
26310105					Kuwait Municipality	164.969	0.73
26310106					General Fire Department	131.608	0.58
26310107					Public Investment Authority	40.692	0.18
26310108					The Public Authority for Applied Education and Training	310.117	1.38
26310109					Public Authority For Minors Affairs	17.393	0.08
26310110					Public Authority For Agriculture and Fish Resources	89.863	0.40
26310111					Public Authority For Compensation Assessment of Damages Resulting from Iraqi Aggression	0.000	0.00
26310112					Public Authority For Sports	87.842	0.39
26310113					Public Authority For Disabled Affairs	199.762	0.89
26310114					General Authority to take care of the printing and publication of Holy Quran and Sunnah and their sciences	2.081	0.01
26310115					General Authority For AntiCorruption	8.704	0.04
26310116					The Public Authority for Manpower	527.550	2.34
26310117					General Authority For Food and Nutrition	28.979	0.13
26310118					Kuwait Direct Investment Promotion Authority	9.392	0.04
26310119					Kuwait Authority For Partnership Projects	3.135	0.01
26310121					Public Authority For Young	12.667	0.06
	263102				Current Grants To Other general government units - Independent institutions	2,685.699	11.94
26310202					Kuwait Institute for Scientific Research	72.169	0.32

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310203					The Public Institution for Social Security	2,213.661	9.84
26310204					Kuwait News Agency	15.290	0.07
26310206					Zakat (Alms Giving) House	23.747	0.11
26310207					Public Establishment for Housing	347.115	1.54
26310208					Kuwait National Fund for Small and Medium Enterprise Development	8.564	0.04
26310209					General Authority for Roads and road transport	5.153	0.02
			264		Grants- Other Foreign entity	35.000	0.16
		2641			Current	35.000	0.16
	264101				External Grants	35.000	0.16
26410101					External Grants	35.000	0.16
				27	Social benefits	994.722	4.42
			271		Social Security benefits	158.600	0.70
		2712			Social Security benefits in Kind	158.600	0.70
	271201				Social Security benefits in Kind	158.600	0.70
27120101					Health insurance to retired citizens	158.600	0.70
			272		Social assistance benefits	816.574	3.63
		2721			Social assistance benefits in Cash	307.321	1.37
	272101				Social Welfare	285.225	1.27
27210101					Social Welfare	285.225	1.27
	272102				Marriage Grants	14.240	0.06
27210201					Marriage Grants	14.240	0.06
	272108				Support Educational Services	7.811	0.03
27210801					Support Educational Services	7.811	0.03
	272199				Social Security benefits in Cash - Other	0.045	0.00
27219901					Social Security benefits in Cash - Other	0.045	0.00
		2722			Social Security benefits in Kind	509.253	2.26
	272202				Health Services abroad	509.253	2.26
27220201					For Nationals	504.243	2.24

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
27220202					For Students and Envoys	5.010	0.02
			273		Employer social benefits	19.548	0.09
		2732			Employer social benefits in Kind	19.548	0.09
	273201				Medical Care	9.538	0.04
27320101					Medical Care	9.538	0.04
	273203				Education	10.010	0.04
27320301					Education	10.010	0.04
				28	Other Expenditures and Remittances	1,263.520	5.62
			281		Rent Natural Assets	0.042	0.00
		2811			Rent Lands	0.042	0.00
	281101				Rent Lands	0.042	0.00
28110101					Rent Lands	0.042	0.00
			282		Other Miscellaneous Expenditures and Remittances	1,262.731	5.61
		2821			Missions	467.371	2.08
	282101				Scholarships for Personnel	36.350	0.16
28210101					Scholarships for Personnel	36.350	0.16
	282102				Scholarships for Students	431.021	1.92
28210201					Scholarships for Students	431.021	1.92
		2822			Religious Missions	1.146	0.01
	282201				Religious Missions	1.146	0.01
28220101					Religious Missions	1.146	0.01
		2823			Execution of legal Provisions	29.405	0.13
	282301				Execution of legal Provisions	29.405	0.13
28230101					Execution of legal Provisions	29.405	0.13
		2824			Individual Remittances	226.380	1.01
	282401				Accidents Indemnification	0.417	0.00
28240101					Accidents Indemnification	0.417	0.00
	282402				Awards & Bonuses for Non-employees	114.046	0.51

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
28240201					Awards & Bonuses for Non-employees	114.046	0.51
	282403				Real Estate Loans Interest	75.000	0.33
28240301					Real Estate Loans Interest	75.000	0.33
	282404				Relief from Real Estate Loans	20.915	0.09
28240401					Relief from Real Estate Loans	20.915	0.09
	282499				Other Individual Remittances	16.002	0.07
28249901					Other Individual Remittances	16.002	0.07
		2825			Supporting National Establishments	3.087	0.01
	282502				Supporting Local Newspapers	0.464	0.00
28250201					Supporting Local Newspapers	0.464	0.00
	282503				Assistance to clubs and sportive Activities	0.600	0.00
28250301					Assistance to clubs and sportive Activities	0.600	0.00
	282504				Assistance to Unions and Public Societies	2.023	0.01
28250401					Assistance to Unions and Public Societies	2.023	0.01
		2826			Zakat Remittances	19.500	0.09
	282601				Zakat House Subsidies	1.500	0.01
28260101					Zakat House Subsidies	1.500	0.01
	282602				Zakat transferred to Zakat house from Companies	18.000	0.08
28260201					Zakat transferred to Zakat house from Companies	18.000	0.08
		2827			Compensation of special and Various Activities	104.538	0.46
	282702				Various Activities	104.538	0.46
28270201					Various Activities	104.538	0.46
		2829			Other Expenditures and Commitments	411.304	1.83
	282902				Local Conferences	9.107	0.04
28290201					Local Conferences	9.107	0.04

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282903				International Conferences	0.300	0.00
28290301					International Conferences	0.300	0.00
	282904				Tournaments	0.030	0.00
28290401					Tournaments	0.030	0.00
	282905				Justice Affairs	285.215	1.27
28290501					Justice Affairs	285.215	1.27
	282906				Formal Assignments abroad	44.652	0.20
28290601					Formal Assignments abroad	44.652	0.20
	282908				Government air crafts operating costs	22.000	0.10
28290801					Government air crafts operating costs	22.000	0.10
	282910				Head of State Allocations (Amiri's)	50.000	0.22
28291001					Head of State Allocations (Amiri's)	50.000	0.22
			285		Losses of Currency Differences	0.747	0.00
		2851			Losses of Currency Differences	0.747	0.00
	285101				Losses of Currency Differences	0.747	0.00
28510101					Losses of Currency Differences	0.747	0.00
					<b>Total current expense</b>	<b>19,228.313</b>	<b>85.46</b>

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				32	Purchase of non-current assets	3,271.687	14.54
			323		Purchase of non-current non-financial tangible assets	748.336	3.33
		3231			Purchase Lands	65.502	0.29
	323101				Purchase and acquisition of Land	65.502	0.29
32310102					Acquisition of Land	65.502	0.29
		3232			Purchase of buildings and land improvements	12.000	0.05
	323202				Purchase and acquisition of housing units	8.500	0.04
32320201					Purchase of housing units	8.500	0.04
	323204				Purchase and acquisition of government buildings	3.500	0.02
32320401					Purchase of government buildings	3.500	0.02
		3233			Purchase of machinery and equipment, other assets	670.743	2.98
	323301				Purchase of machinery and equipment land transportation	25.810	0.11
32330101					Purchase of machinery and equipment land transportation	25.810	0.11
	323303				Purchase of machinery and equipment air transportation	279.090	1.24
32330301					Purchase of machinery and equipment air transportation	279.090	1.24
	323304				Purchase of machinery and equipment sea transportation	2.800	0.01
32330401					Purchase of machinery and equipment sea transportation	2.800	0.01
	323306				Purchase of furniture	14.126	0.06
32330601					Purchase of furniture	13.590	0.06
32330602					Purchase of furniture-personnel housing	0.536	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323307				Purchase of machinery and equipment communication and information technology and office equipment	89.302	0.40
32330701					Purchase of machinery and communications equipment	60.343	0.27
32330702					Purchase of machinery and equipment information technology	27.159	0.12
32330703					Purchase of machinery and office equipment	1.800	0.01
	323308				Purchase of machinery and heavy equipment	24.073	0.11
32330801					Purchase of machinery and heavy equipment	24.073	0.11
	323309				Purchase of electrical equipment	2.727	0.01
32330901					Purchase of electrical equipment	2.727	0.01
	323310				Purchase of machinery and mechanical equipment	25.134	0.11
32331001					Purchase of machinery and equipment refrigeration,air conditioning and elevators	2.485	0.01
32331002					Purchase engines,turbines & their main parts	17.749	0.08
32331003					Purchase pumps and pistons	0.408	0.00
32331004					Purchase of materials handling equipment	0.227	0.00
32331005					Purchase of machinery and equipment for trainee	4.000	0.02
32331099					Purchase of machinery and other mechanical equipment	0.265	0.00
	323311				Purchase of equipment measurement, calibration and workshops maintenance	1.453	0.01
32331101					Purchase of equipment measurement and calibration	0.725	0.00
32331102					Purchase of equipment workshops maintenance	0.728	0.00
	323312				Purchase of special equipment	37.885	0.17
32331201					Purchase of special equipment	37.885	0.17
	323313				Purchase of medical and Laboratories equipment	61.582	0.27
32331301					Purchase of medical and Laboratories equipment	61.582	0.27

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323314				Purchase of traffic equipment	2.210	0.01
32331401					Purchase of traffic equipment	2.210	0.01
	323315				Purchase of sports equipment	0.278	0.00
32331501					Purchase of sports equipment	0.278	0.00
	323316				Purchase of musical instruments	0.075	0.00
32331601					Purchase of musical instruments	0.075	0.00
	323317				Purchase of equipment and a miscellaneous external tools	0.020	0.00
32331701					Purchase of equipment and a miscellaneous external tools	0.020	0.00
	323318				Purchase of military equipment	104.178	0.46
32331801					Purchase of military equipment	104.178	0.46
		3235			Purchase of cultural and heritage assets	0.091	0.00
	323501				Purchase of Artistic antiques and heratige	0.091	0.00
32350101					Purchase of Artistic antiques and heratige	0.091	0.00
			324		Purchase of non-current non-financial Intangible assets	0.033	0.00
		3241			Purchase of intangible assets acquired	0.033	0.00
	324101				Business Programming	0.033	0.00
32410101					Business Programming	0.033	0.00
			327		Construction Projects,Maintenance	2,523.318	11.21
		3271			Buildings and improvements on lands	1,163.470	5.17
	327101				Construction Projects,Maintenance-Housing complexes	2.983	0.01
32710101					Construction Projects - Housing complexes	2.400	0.01
32710102					Maintenance - Housing complexes	0.583	0.00
	327102				Construction Projects,Maintenance-Housing units	4.460	0.02
32710201					Construction Projects - Housing units	4.460	0.02



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327103				Construction Projects,Maintenance-commercial buildings	0.953	0.00
32710301					Construction Projects - commercial buildings	0.940	0.00
32710302					Maintenance - commercial buildings	0.013	0.00
	327104				Construction Projects,Maintenance-government buildings	122.006	0.54
32710401					Construction Projects -government buildings	88.224	0.39
32710402					Maintenance - government buildings	33.782	0.15
	327105				Construction Projects,Maintenance- civil and social services facilities	691.389	3.07
32710501					Construction Projects- civil and social services facilities	667.292	2.97
32710502					Maintenance- civil and social services facilities	24.097	0.11
	327106				Construction Projects,Maintenance-industrial buildings	115.235	0.51
32710601					Construction Projects- industrial buildings	92.710	0.41
32710602					Maintenance- industrial buildings	22.525	0.10
	327107				Construction Projects,Maintenance-Public buildings entertainment	52.055	0.23
32710701					Construction Projects- Public buildings entertainment	39.925	0.18
32710702					Maintenance-Public buildings entertainment	12.130	0.05
	327108				Construction Projects,Maintenance-temporary/roving buildings	0.067	0.00
32710802					Maintenance- temporary/roving building	0.067	0.00
	327109				Construction Projects,Maintenance-military buildings and facilities	119.905	0.53
32710901					Construction Projects-military buildings and facilities	110.855	0.49
32710902					Maintenance-military buildings and facilities	9.050	0.04
	327150				Construction Projects,Maintenance-improvements on lands	54.417	0.24
32715001					Construction Projects- improvements on lands	25.744	0.11

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32715002					Maintenance- improvements on lands	28.673	0.13
		3272			Maintenance- Equipment,Machines and other assets	253.394	1.13
	327206				Furniture and Equipment related to construction projects and maintenance	0.165	0.00
32720602					Maintenance - Furniture and Equipment	0.165	0.00
	327209				Electric Equipment related to construction projects and maintenance	0.290	0.00
32720902					Maintenance- Electric Equipment	0.290	0.00
	327210				Mechanical Equipment related to construction projects and maintenance	240.340	1.07
32721002					Maintenance - Equipment for refrigeration,air conditioning and elevators	25.270	0.11
32721004					Maintenance Engines,turbines & their main parts	206.000	0.92
32721006					Maintenance- pumps and pistons	9.070	0.04
	327212				Special equipment related to construction projects and maintenance	12.599	0.06
32721202					Maintenance - Special equipment	12.599	0.06
		3273			Construction Projects and Maintenance-Infrastructure assets	1,106.454	4.92
	327301				Construction Projects and Maintenance-Road	478.060	2.12
32730101					Construction Projects-Road	456.250	2.03
32730102					Maintenance-Road	21.810	0.10
	327302				Construction Projects and Maintenance-Bridges and tunnels	60.545	0.27
32730201					Construction Projects-Bridges and tunnels	60.500	0.27
32730202					Maintenance-Bridges and tunnels	0.045	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2019/2020**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327304				Construction Projects and Maintenance-Airport	59.040	0.26
32730401					Construction Projects-Airport	50.960	0.23
32730402					Maintenance-Airport	8.080	0.04
	327305				Construction Projects and Maintenance-seaport	30.635	0.14
32730501					Construction Projects-seaport	30.370	0.13
32730502					Maintenance-seaport	0.265	0.00
	327306				Construction Projects and Maintenance-water network	61.395	0.27
32730601					Construction Projects-water network	51.820	0.23
32730602					Maintenance-water network	9.575	0.04
	327307				Construction Projects and Maintenance-sewerage network	62.542	0.28
32730701					Construction Projects-sewerage network	34.550	0.15
32730702					Maintenance-sewerage network	27.992	0.12
	327308				Construction Projects and Maintenance-communication network	31.555	0.14
32730801					Construction Projects-communication network	23.490	0.10
32730802					Maintenance-communication network	8.065	0.04
	327309				Construction Projects and Maintenance-electricity network	287.682	1.28
32730901					Construction Projects-electricity network	181.150	0.81
32730902					Maintenance-electricity network	106.532	0.47
	327310				Construction Projects and Maintenance-gas network	35.000	0.16
32731001					Construction Projects-gas network	34.200	0.15
32731002					Maintenance-gas network	0.800	0.00
					<b>Total Capital Expenditures</b>	<b>3,271.687</b>	<b>14.54</b>
					<b>Total Current Expenses &amp; Capital Expenditures</b>	<b>22,500.000</b>	<b>100.00</b>

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2019/2020**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>701</b>	<b>General Public Services</b>	<b>6,924.484</b>	<b>30.78</b>
7011		Executive and legislative organs, financial and fiscal affairs and external affairs	1,045.984	4.65
7012		Foreign economic aid	250.000	1.11
7013		Public Services	333.401	1.48
7014		Basic research		0.00
7015		Research and development general public Services		0.00
7016		General public services not elsewhere classified	97.849	0.43
7017		Public debt transactions		0.00
7018		Transfers of a general character between different levels of government	5,197.249	23.10
	<b>702</b>	<b>Defense</b>	<b>2,366.158</b>	<b>10.52</b>
7021		Military defense	2,365.578	10.51
7022		Civil defense	0.580	0.00
7023		Foreign Military aid		0.00
7024		Research and development defense		0.00
7025		Defense not elsewhere classified		0.00
	<b>703</b>	<b>Public order and safety</b>	<b>1,592.535</b>	<b>7.08</b>
7031		Police Services	1,050.622	4.67
7032		Fire Protection Services		0.00
7033		Law Courts	364.148	1.62
7034		Prisons	9.907	0.04
7035		Research and development order and safety		0.00
7036		Public order and safety not elsewhere classified	167.858	0.75

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2019/2020**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>704</b>	<b>Economic Affairs</b>	<b>2,911.742</b>	<b>12.94</b>
7041		General Economic, Commercial and labor affairs	318.810	1.42
7042		Agriculture, forestry, Fishing and Hunting		0.00
7043		Fuel and Energy	1,250.323	5.56
7044		Mining, Manufacturing and Construction		0.00
7045		Transport	1,104.653	4.91
7046		Communication	165.615	0.74
7047		Other Industries	72.341	0.32
7048		Research and development economic affairs		0.00
7049		Economic Affairs not elsewhere classified		0.00
	<b>705</b>	<b>Environmental Protection</b>	<b>123.367</b>	<b>0.55</b>
7051		Waste management	0.050	0.00
7052		Waste water management	123.317	0.55
7053		Pollution abatement		0.00
7054		Protection of biodiversity and landscapes		0.00
7055		Research and development environmental protection		0.00
7056		Environmental protection not elsewhere classified		0.00
	<b>706</b>	<b>Housing and community amenities</b>	<b>2,089.051</b>	<b>9.28</b>
7061		Housing development		0.00
7062		Community development	8.117	0.04
7063		Water Supply	172.456	0.77
7064		Street lighting	3.250	0.01
7065		Research and development housing and community amenities		0.00
7066		Housing and Community amenities not elsewhere classified	1,905.228	8.47

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2019/2020**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>707</b>	<b>Health</b>	<b>2,616.272</b>	<b>11.63</b>
7071		Medical Products,appliances and equipment	105.147	0.47
7072		Outpatient Services	6.080	0.03
7073		Hospital Services	2,376.435	10.56
7074		Public health services	29.889	0.13
7075		Research and development Health	0.060	0.00
7076		Health not elsewhere classified	98.661	0.44
	<b>708</b>	<b>Recreation,culture and Religion</b>	<b>645.831</b>	<b>2.87</b>
7081		Recreational and sports services	10.657	0.05
7082		Cultural services	73.119	0.32
7083		Broadcasting and publishing services	223.741	0.99
7084		Religious and other community services	336.814	1.50
7085		Research and development Recreation,culture and religion		0.00
7086		Recreation,culture and religion not elsewhere classified	1.500	0.01
	<b>709</b>	<b>Education</b>	<b>2,743.424</b>	<b>12.19</b>
7091		Pre-Primary education and primary education	862.123	3.83
7092		Secondary education	801.769	3.56
7093		Post secondary nontertiary education	0.250	0.00
7094		Tertiary education	509.120	2.26
7095		Education not definable by level	89.468	0.40
7096		Subsidiary services to education	0.157	0.00
7097		Research and development education	12.010	0.05
7098		Education not elsewhere classified	468.527	2.08

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2019/2020**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>710</b>	<b>Social protection</b>	<b>487.136</b>	<b>2.17</b>
7101		Sickness and disability	<b>0.885</b>	<b>0.00</b>
7102		Old age	<b>2.795</b>	<b>0.01</b>
7103		Survivors	<b>5.384</b>	<b>0.02</b>
7104		Family and children	<b>14.240</b>	<b>0.06</b>
7105		Unemployment		<b>0.00</b>
7106		Housing	<b>95.915</b>	<b>0.43</b>
7107		Social exclusion not elsewhere classified	<b>2.626</b>	<b>0.01</b>
7108		Research and development social protection		<b>0.00</b>
7109		Social protection not elsewhere classified	<b>365.291</b>	<b>1.62</b>
		<b>Total</b>	<b>22,500.000</b>	<b>100.00</b>

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>1</b>	<b>Appropriation of the President of The State</b>	<b>50.000</b>	<b>0.22</b>
	Guidance 2 - Chapter 8	50.000	0.22
<b>2</b>	<b>Amiri Diwan</b>	<b>317.328</b>	<b>1.41</b>
	Guidance 2 - Chapter 1	41.806	0.19
	Guidance 2 - Chapter 2	84.242	0.37
	Guidance 2 - Chapter 7	10.000	0.04
	Guidance 2 - Chapter 8	54.000	0.24
	Guidance 3 - Chapter 2	127.280	0.57
<b>3</b>	<b>Auditing Bureau</b>	<b>56.106</b>	<b>0.25</b>
	Guidance 2 - Chapter 1	50.013	0.22
	Guidance 2 - Chapter 2	3.193	0.01
	Guidance 2 - Chapter 7	0.021	0.00
	Guidance 2 - Chapter 8	0.424	0.00
	Guidance 3 - Chapter 2	2.455	0.01
<b>4</b>	<b>Council of Ministers</b>	<b>147.778</b>	<b>0.66</b>
	Guidance 2 - Chapter 1	99.500	0.44
	Guidance 2 - Chapter 2	30.131	0.13
	Guidance 2 - Chapter 8	7.026	0.03
	Guidance 3 - Chapter 2	11.121	0.05
<b>5</b>	<b>Legal Advice and Legislation Department</b>	<b>35.853</b>	<b>0.16</b>
	Guidance 2 - Chapter 1	34.048	0.15
	Guidance 2 - Chapter 2	1.123	0.00
	Guidance 2 - Chapter 8	0.320	0.00
	Guidance 3 - Chapter 2	0.362	0.00



**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>6</b>	<b>SuperemeConcil For Planning &amp; Development</b>	<b>21.285</b>	<b>0.09</b>
	Guidance 2 - Chapter 1	11.950	0.05
	Guidance 2 - Chapter 2	8.354	0.04
	Guidance 2 - Chapter 8	0.441	0.00
	Guidance 3 - Chapter 2	0.540	0.00
<b>7</b>	<b>Civil Service Commission</b>	<b>81.321</b>	<b>0.36</b>
	Guidance 2 - Chapter 1	50.514	0.22
	Guidance 2 - Chapter 2	4.329	0.02
	Guidance 2 - Chapter 8	25.560	0.11
	Guidance 3 - Chapter 2	0.918	0.00
<b>8</b>	<b>Ministry of Foreign Affairs</b>	<b>238.182</b>	<b>1.06</b>
	Guidance 2 - Chapter 1	111.723	0.50
	Guidance 2 - Chapter 2	75.256	0.33
	Guidance 2 - Chapter 7	16.670	0.07
	Guidance 2 - Chapter 8	5.010	0.02
	Guidance 3 - Chapter 2	29.523	0.13
<b>9</b>	<b>Ministry of Finance - General Department</b>	<b>230.788</b>	<b>1.03</b>
	Guidance 2 - Chapter 1	67.633	0.30
	Guidance 2 - Chapter 2	36.470	0.16
	Guidance 2 - Chapter 7	0.006	0.00
	Guidance 2 - Chapter 8	20.060	0.09
	Guidance 3 - Chapter 2	106.619	0.47
<b>10</b>	<b>Ministry of Finance - General Accounting</b>	<b>5,496.628</b>	<b>24.43</b>
	Guidance 2 - Chapter 5	24.000	0.11
	Guidance 2 - Chapter 6	5,249.221	23.33
	Guidance 2 - Chapter 7	14.240	0.06
	Guidance 2 - Chapter 8	209.167	0.93

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>11</b>	<b>Public Customs Depart.</b>	<b>106.753</b>	<b>0.47</b>
	Guidance 2 - Chapter 1	100.740	0.45
	Guidance 2 - Chapter 2	2.000	0.01
	Guidance 2 - Chapter 8	1.125	0.01
	Guidance 3 - Chapter 2	2.888	0.01
<b>12</b>	<b>Ministry of Commerce and Industry</b>	<b>290.992</b>	<b>1.29</b>
	Guidance 2 - Chapter 1	50.000	0.22
	Guidance 2 - Chapter 2	7.000	0.03
	Guidance 2 - Chapter 5	230.000	1.02
	Guidance 2 - Chapter 7	0.062	0.00
	Guidance 2 - Chapter 8	1.230	0.01
	Guidance 3 - Chapter 2	2.700	0.01
<b>13</b>	<b>Ministry of Justice</b>	<b>315.848</b>	<b>1.40</b>
	Guidance 2 - Chapter 1	20.439	0.09
	Guidance 2 - Chapter 2	0.926	0.00
	Guidance 2 - Chapter 8	289.715	1.29
	Guidance 3 - Chapter 2	4.768	0.02
<b>14</b>	<b>Ministry of Interior</b>	<b>1,177.845</b>	<b>5.23</b>
	Guidance 2 - Chapter 1	1,001.179	4.45
	Guidance 2 - Chapter 2	97.194	0.43
	Guidance 2 - Chapter 7	25.800	0.11
	Guidance 2 - Chapter 8	11.430	0.05
	Guidance 3 - Chapter 2	42.242	0.19
<b>15</b>	<b>Ministry of Defence</b>	<b>1,931.602</b>	<b>8.58</b>
	Guidance 2 - Chapter 1	967.971	4.30
	Guidance 2 - Chapter 2	391.059	1.74
	Guidance 2 - Chapter 7	40.273	0.18
	Guidance 2 - Chapter 8	29.678	0.13
	Guidance 3 - Chapter 2	502.621	2.23

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>16</b>	<b>National Guards</b>	<b>442.526</b>	<b>1.97</b>
	Guidance 2 - Chapter 1	311.932	1.39
	Guidance 2 - Chapter 2	28.985	0.13
	Guidance 2 - Chapter 7	0.010	0.00
	Guidance 2 - Chapter 8	4.170	0.02
	Guidance 3 - Chapter 2	97.429	0.43
<b>17</b>	<b>Ministry of Education</b>	<b>2,136.718</b>	<b>9.50</b>
	Guidance 2 - Chapter 1	1,993.000	8.86
	Guidance 2 - Chapter 2	91.750	0.41
	Guidance 2 - Chapter 7	7.880	0.04
	Guidance 2 - Chapter 8	4.990	0.02
	Guidance 3 - Chapter 2	39.098	0.17
<b>18</b>	<b>Ministry of Higher Education</b>	<b>543.632</b>	<b>2.42</b>
	Guidance 2 - Chapter 1	28.440	0.13
	Guidance 2 - Chapter 2	4.692	0.02
	Guidance 2 - Chapter 7	0.650	0.00
	Guidance 2 - Chapter 8	509.000	2.26
	Guidance 3 - Chapter 2	0.850	0.00
<b>19</b>	<b>Ministry of Public Health</b>	<b>2,588.530</b>	<b>11.50</b>
	Guidance 2 - Chapter 1	1,060.964	4.72
	Guidance 2 - Chapter 2	624.191	2.77
	Guidance 2 - Chapter 7	594.010	2.64
	Guidance 2 - Chapter 8	6.670	0.03
	Guidance 3 - Chapter 2	302.695	1.35

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>20</b>	<b>Ministry of Social Affairs &amp; Labour</b>	<b>419.195</b>	<b>1.86</b>
	Guidance 2 - Chapter 1	110.000	0.49
	Guidance 2 - Chapter 2	11.200	0.05
	Guidance 2 - Chapter 7	285.000	1.27
	Guidance 2 - Chapter 8	2.200	0.01
	Guidance 3 - Chapter 2	10.795	0.05
<b>21</b>	<b>Ministry of Information</b>	<b>231.970</b>	<b>1.03</b>
	Guidance 2 - Chapter 1	160.786	0.71
	Guidance 2 - Chapter 2	51.500	0.23
	Guidance 2 - Chapter 7	0.100	0.00
	Guidance 2 - Chapter 8	2.534	0.01
	Guidance 3 - Chapter 2	17.050	0.08
<b>22</b>	<b>Ministry of Awkaf and Islamic Affairs</b>	<b>322.501</b>	<b>1.43</b>
	Guidance 2 - Chapter 1	249.000	1.11
	Guidance 2 - Chapter 2	42.051	0.19
	Guidance 2 - Chapter 6	3.000	0.01
	Guidance 2 - Chapter 8	6.450	0.03
	Guidance 3 - Chapter 2	22.000	0.10
<b>23</b>	<b>Awkaf Secretariat General</b>	<b>8.813</b>	<b>0.04</b>
	Guidance 2 - Chapter 1	6.975	0.03
	Guidance 2 - Chapter 2	1.420	0.01
	Guidance 2 - Chapter 8	0.262	0.00
	Guidance 3 - Chapter 2	0.156	0.00
<b>24</b>	<b>Ministry of Communication</b>	<b>175.872</b>	<b>0.78</b>
	Guidance 2 - Chapter 1	142.330	0.63
	Guidance 2 - Chapter 2	17.000	0.08
	Guidance 2 - Chapter 8	1.142	0.01
	Guidance 3 - Chapter 2	15.400	0.07

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>25</b>	<b>Ministry of Public Works</b>	<b>1,351.824</b>	<b>6.01</b>
	Guidance 2 - Chapter 1	246.769	1.10
	Guidance 2 - Chapter 2	40.140	0.18
	Guidance 2 - Chapter 8	3.222	0.01
	Guidance 3 - Chapter 2	1,061.693	4.72
<b>26</b>	<b>National Council for Culture, Arts &amp; Literature</b>	<b>33.339</b>	<b>0.15</b>
	Guidance 2 - Chapter 1	18.119	0.08
	Guidance 2 - Chapter 2	6.427	0.03
	Guidance 2 - Chapter 8	2.293	0.01
	Guidance 3 - Chapter 2	6.500	0.03
<b>27</b>	<b>Ministry of Oil</b>	<b>402.872</b>	<b>1.79</b>
	Guidance 2 - Chapter 1	11.293	0.05
	Guidance 2 - Chapter 2	1.800	0.01
	Guidance 2 - Chapter 5	385.461	1.71
	Guidance 2 - Chapter 8	4.196	0.02
	Guidance 3 - Chapter 2	0.122	0.00
<b>28</b>	<b>Ministry of Energy - water &amp; electercity</b>	<b>2,937.386</b>	<b>13.06</b>
	Guidance 2 - Chapter 1	450.550	2.00
	Guidance 2 - Chapter 2	1,701.896	7.56
	Guidance 2 - Chapter 8	10.640	0.05
	Guidance 3 - Chapter 2	774.300	3.44
<b>29</b>	<b>Public Authority For Civil Aviation</b>	<b>183.196</b>	<b>0.81</b>
	Guidance 2 - Chapter 1	75.286	0.33
	Guidance 2 - Chapter 2	18.586	0.08
	Guidance 2 - Chapter 8	0.324	0.00
	Guidance 3 - Chapter 2	89.000	0.40

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2019/2020**

(K/D Million)

No.	Statement	Sum	%
<b>31</b>	<b>Central statistical office</b>	<b>7.834</b>	<b>0.03</b>
	Guidance 2 - Chapter 1	5.956	0.03
	Guidance 2 - Chapter 2	1.591	0.01
	Guidance 2 - Chapter 8	0.080	0.00
	Guidance 3 - Chapter 2	0.207	0.00
<b>32</b>	<b>Financial Controllers Agency</b>	<b>14.457</b>	<b>0.06</b>
	Guidance 2 - Chapter 1	13.293	0.06
	Guidance 2 - Chapter 2	0.911	0.00
	Guidance 2 - Chapter 8	0.080	0.00
	Guidance 3 - Chapter 2	0.173	0.00
<b>33</b>	<b>Kuwait Financial Intelligence Unit</b>	<b>2.998</b>	<b>0.01</b>
	Guidance 2 - Chapter 1	1.867	0.01
	Guidance 2 - Chapter 2	0.868	0.00
	Guidance 2 - Chapter 8	0.081	0.00
	Guidance 3 - Chapter 2	0.182	0.00
<b>88</b>	<b>Complementary Allocation</b>	<b>198.028</b>	<b>0.88</b>
	Guidance 2 - Chapter 1	198.028	0.88
	<b>Total Expenditures</b>	<b>22,500.000</b>	<b>100.00</b>

**Part Five**  
Capital expenditures  
For Ministry of Public works

**Table (7)**  
**Capital expenditures for Public Works Distributed**  
**on Functional Group & Section Code**  
**For the Fiscal Year 2019/2020**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>701</b>	<b>General Public Services</b>	<b>51.884</b>	<b>4.89</b>
7011		Executive and legislative organs, financial and fiscal affairs and external affairs	0.210	0.02
7013		Public Services	51.674	4.87
	<b>702</b>	<b>Defense</b>	<b>6.500</b>	<b>0.61</b>
7021		Military defense	6.500	0.61
	<b>703</b>	<b>Public order and safety</b>	<b>50.800</b>	<b>4.78</b>
7031		Police Services	35.500	3.34
7033		Law Courts	8.300	0.78
7034		Prisons	7.000	0.66
	<b>704</b>	<b>Economic Affairs</b>	<b>871.607</b>	<b>82.10</b>
7041		General Economic, Commercial and labor affairs	0.200	0.02
7045		Transport	871.257	82.06
7046		Communication	0.150	0.01
	<b>705</b>	<b>Environmental Protection</b>	<b>33.955</b>	<b>3.20</b>
7052		Waste water management	33.955	3.20
	<b>706</b>	<b>Housing and community amenities</b>	<b>1.447</b>	<b>0.14</b>
7062		Community development	0.947	0.09
7063		Water Supply	0.500	0.05
	<b>707</b>	<b>Health</b>	<b>39.500</b>	<b>3.72</b>
7073		Hospital Services	39.500	3.72



**Table (7)**  
**Capital expenditures for Public Works Distributed**  
**on Functional Group & Section Code**  
**For the Fiscal Year 2019/2020**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>708</b>	<b>Recreation,culture and Religion</b>	<b>5.750</b>	<b>0.54</b>
<b>7081</b>		Recreational and sports services	0.250	0.02
<b>7084</b>		Religious and other community services	5.500	0.52
	<b>709</b>	<b>Education</b>	<b>0.250</b>	<b>0.02</b>
<b>7095</b>		Education not definable by level	0.250	0.02
		<b>Total</b>	<b>1,061.693</b>	<b>100.00</b>

**Part Six**  
Ministry of Finance  
General Accounts

**Table (8)**  
**Distribution of the of the Various Expenditure & Transfer**  
**Payments / Ministry Of Finance General Accounting**  
**on Functional Group & Section Code**  
**For the Fiscal Year 2019/2020**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>701</b>	<b>General Public Services</b>	<b>5,344.571</b>	<b>97.23</b>
7012		Foreign economic aid	250.000	4.55
7016		General public services not elsewhere classified	95.350	1.73
7018		Transfers of a general character between different levels of government	4,999.221	90.95
	<b>704</b>	<b>Economic Affairs</b>	<b>24.000</b>	<b>0.44</b>
7045		Transport	24.000	0.44
	<b>708</b>	<b>Recreation,culture and Religion</b>	<b>1.500</b>	<b>0.03</b>
7086		Recreation,culture and religion not elsewhere classified	1.500	0.03
	<b>710</b>	<b>Social protection</b>	<b>126.557</b>	<b>2.30</b>
7104		Family and children	14.240	0.26
7106		Housing	95.915	1.74
7109		Social protection not elsewhere classified	16.402	0.30
		<b>Total</b>	<b>5,496.628</b>	<b>100.00</b>

# Definitions

## **Definitions**

### **Guidance 1 - Revenues:**

Represent The revenues of ministries and departments of different sources, which the country receive financial resources to meet the public need and the most important source is oil which is considered main source of finance of the state, other sources of revenue are, and taxes, and fees.

Revenues consist of six chapters under every chapter of a number of groups that include several items include several categories contain different types.

#### **1.Oil revenues:**

Oil revenues represents the sale of Crude oil, Natural gas, Income tax from oil companies and concession fees from oil companies.

#### **2. Non-Oil revenues:**

It represents income tax from non-oil companies, taxes and duties on properties, commodities and services, and on trade & international transactions. Also, it represents service revenue, miscellaneous revenues and charges, and capital revenues.

### **Guidance 2 - Current expenditure:**

Recurring expenses necessary to ensure the normal operation of each governmental entity, So it's not current expenses, it's capital expenses.

#### **1.Compensation of employees:**

This chapter includes compensations for employees, which are: bonuses and other benefit, compared to the work tool during a certain period.

## **2.Goods and Services**

This chapter consists of expenses include by government departments to purchase goods and use services in order to accomplish its tasks.

## **4. Cost of finance**

Cost of finance is payable by government departments that incur certain kinds of liabilities, namely deposits, securities except shares, loans, and account payable. These liabilities are created when a general government unit borrows funds from other units. Interest is the expense that the general government unit (the debtor) incurs for the use of the outstanding principal, which is the economic value that has been provided by the creditor.

## **5. Subsidies:**

Subsidies are current unrequited payments that government units make to enterprises on the basis of their production level or the quantities or values of the goods or services they produce, sell, export, or import. Subsidies are designed to influence levels of production, the prices at which outputs are sold. Subsidies are payable to producers only, not to final consumers, and are current transfers only, not capital transfers. Production subsidies consist of subsidies that enterprises receive as a result of engaging in production and is not related to specific products. Subsidies also include transfers to public companies and quasi-companies to compensate for losses they incur on their productive activities as a result of charging prices that are lower than their average costs of production as a matter of deliberate government economic and social policy. Subsidies are classified first by whether the recipient is a public or private producer and then by whether the producer is a nonfinancial or financial enterprise.

## **6. Grants:**

Grants are current or capital noncompulsory Transfers, paid to another government unit or an international organization.

## **7. Social benefits:**

Social benefits are current transfers to households to provide for needs arising from events such as sickness, unemployment, retirement, housing, or family circumstances. The benefits are paid in cash or in kind. The costs of social benefits in kind produced by a general government unit are recorded against the relevant expenses that were incurred to produce the goods and services rather than included in this category.

## **8. Other Expenditures and Remittances:**

This chapter includes other expenses which types of expenses not mentioned in the previous chapters, as rent natural assets and other miscellaneous expenses and losses on currency differences.

## **Guidance 3 - Capital expenditures:**

Are expenses and amounts paid on the purchase of non-current assets or additions or make drastic overhaul. And maintenance is considered radical when it leads to prolong the useful life of the asset or improve the efficiency and performance. Government units use the assets for the production of goods and services, like companies. For example, Use administrative buildings beside government employees services, office equipment and other goods and services, In the production of social or individual service, such as general administrative services. In addition to this, often the government owns up assets consumed public services directly. And needs to be preserved because of its historical significance or cultural. Thus, When applying the

concept of assets to the general government sector, Its usually includes the assets owned by the founder of the private enterprises in which the usual. The purchase of non-current assetsThe non-current assets of non-financial tangible are tangible fixed assets used frequent and continuous in production processes for more than a year. And the special characteristic of the fixed asset not in being a perennial asset in a physical concept, but in the possibility of using it repeatedly or continuously in production for a long period of time, may be some commodities such as coal used as a fuel. Very perennial goods in physical terms, but doesn't considered fixed assets because it can only be used once.