



Fiscal Year
2020/2021
The General Budget

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Introduction

The general budget of the state of Kuwait reflects the approved plan for the financial year 2020/2021. 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 2020/2021 in accordance with the financial, social and economic policies of the country.

The most prominent features of the annual budget 2020/2021:

- 1- The budget of the fiscal year 2020/2021 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 2020/2021 was prepared according to the provision of the circular No. (4) for the year 2019 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 30 \$ / barrel, and the volume of production is 2.5 million / barrel per day.
- 3- Necessary allocations have been listed for the continuing projects of the annul plan 2020/2021.

- 4- 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 to Improve and raise citizen's living standards. Formulated & working to fulfil the state of Kuwait into a financial and commercial centre to attract local and foreign investments.

Part One
Decree Law (66) For the Year 2020
Budget Appropriation for
Ministries and Government Departments

**Decree Law No (66) For the Year 2020
Concerning Budget Appropriation
Of Ministries and Government Departments
For The Fiscal Year 2020/2021**

- After pursuing the Constitution,
- The Decree Law No (106) for the year 1976 concerning the Future Generations Reserve Fund which modified by Law No (18) for the year 2020,
- The Decree Law No (31) for the year 1978 concerning the rules of preparing the Public Budgets, Controlling the implementation and the Closing Account and amendments .
- The law has been approved by the national assembly, certified and established as:-

Clause (1)

The revenues of the Ministries and Government Departments' Budget for the fiscal year 2020/2021 are estimated as KD 7,502,571,000 (seven billion, five hundred and two million, five hundred and seventy one thousand dinars), that is according to the Table (A) attached to this Law.

Clause (2)

The Expenditures of the Ministries and Government Departments' budget for the fiscal year 2020/2021 are estimated at KD 21,555,000,000 (twenty one billion, five hundred and fifty five million dinars), distributed on the Chapters listed in the Table (B) attached to this law.

Clause (3)

The increase in the Expenditures and Allocations over the Revenues is estimated at KD 14,052,429,000 (fourteen billion, fifty two million, four hundred and twenty nine thousand dinars), such increase shall be covered from the State Reserve Funds.

Clause (4)

The Ministers - each in its jurisdiction shall execute this law and it shall be published in the official gazette and put into effect from April 1st 2020.

**The Amir Of Kuwait
Nawaf Al Ahmed Al Jaber Al Sabah**

**Issued at Al seef Palace:
On the 18th of Safar 1442
Corresponding to 5th of October 2020**

Restrictions on Ministries and Government Departments Budgets for the Fiscal Year 2020/2021:

1. No transfer shall be made from any other items to the appropriations allocated in the budget for the expenditures of the Amiri Diwan, Council of Ministers General Secretariat, Ministry of Interior, Ministry of Defense, Ministry of Foreign Affairs and Kuwait National Guard.
2. All government authorities must enable the financial controllers to exercise their jurisdictions stipulated in Law 23 of 2015 and that their independence in exercising those jurisdictions must be preserved. Government authorities must facilitate all difficulties and obstacles to enable the financial controllers to perform their functions optimally in accordance to the provisions of this Law.
3. All ministries, government departments and authorities of attached and independent budgets must spend according to the budget implementation rules issued by the Ministry of Finance and prepared in accordance to the laws, regulations, decisions and instructions issued by the competent authorities.
4. All government authorities that have overseas offices and missions must consider settling the custodial account for external cash payments at once with a maximum of three months from the date of transfer together with submitting the settlement reports to the supervisory authorities “Financial Controllers Bureau and State Audit Bureau of Kuwait” to verify the integrity of the procedures. Spending from these accounts must not exceed the appropriations set forth in this law and must not also exceed the closing account of the concerned year.

5. Before deducting any amounts from appropriations of 2020-2021 budgets for any amounts of the previous fiscal years, ministries, government departments and authorities of attached and independent budgets must refer to the Public Budget Affairs at the Ministry of Finance to study the matter, arrange the priorities of spending, take into account the appropriations for ongoing or new projects and to obtain approval.

6. Ministries, government departments and authorities of attached and independent budgets must spend in accordance with the laws, regulations, decisions, and instructions issued by the competent authorities. Any amounts spent in violation of those laws, regulations, decisions and instructions must be recovered and that the supervisory authorities “State Audit Bureau of Kuwait, Bureau of Financial Controllers, Employment Affairs at the Civil Service Commission” must follow up to implement this.

7. No new commitments shall be made on the part of the Public Budget that is not included in the explanatory memorandum.

Chapter One – Compensation of Employees:

8. Government authorities must obtain the approval of the Civil Service Council before taking any action in connection with any kind of employment or expertise and services outsourcing as required by work, whether permanently, temporarily, partially or by a contract. It is not permissible that other budget chapters, except Chapter One, bear any contracts or commitments of a salary nature.

9. Government authorities are required to pay salaries, entitlements and compensation by the integrated automated systems of Civil Service Commission, and no entitlements shall be paid to employees outside these systems such as salaries, bonuses, allowances and any other entitlements or compensation. The supervisory authorities must direct their technical personnel to follow up accordingly, and that what is spent on the GFMIS system must be settled at once with a maximum of 15 working days.

10. Supplementary appropriation of Chapter One “Compensation of Employees” is to compensate those appointed on supplementary appropriation only.

Guidance (3) Capital Expenditure:

11. The allocated budget of the Ministry of Defense shall not be spent on the type of, “purchase of machineries and air transport equipment”, for a contract to purchase the military aircraft “Eurofighter Typhoon” that extends to more than one fiscal year, except for the purpose it is assigned to, and no transfer from which shall be made. The savings thereof shall not be used to support any other items.

12. Financial appropriations for the type of, “purchase of machineries and air transport equipment” shall not be transferred to the budget of the Amiri Diwan, nor contracted to purchase aircraft as deducted from the current assets’ accounts – custody, and to prevent and suspend the process of contracting in this regard.

13. Upon the approval of the Ministry of Finance, the total cost of the construction project may be increased during the fiscal year where there are no savings from the total cost of another project within the budget of a government authority, provided that this does not result in an increase in the appropriations set forth in the budget assessment law for construction projects within the budgets of the ministries and government departments as well as the budgets of attached authorities that are being financed from the budget of the Ministry of Finance – general accounts.

14. The Public Authority for Roads and Transportation must take all necessary measures to invite for tenders, award and sign contracts for designing, supervising, executing the construction projects, and purchasing the machineries and the other assets related to the project and radical maintenance as well as the extension and renewal of contracts

included in the explanatory memorandum in coordination with the Ministry of Public Works, and to notify the Central Agency for Public Tenders and all concerned authorities and to present it to the State Audit Bureau in this regard and in accordance to the laws, regulations, decisions and regulatory instructions. Spending must be performed from its appropriations in the budget of the Ministry of Public Works.

15. Government authorities must not resort to contracting in relation to the design and the supervision phase in the new construction projects except in the case of special projects where the government authority has no specialized technical cadres who is able to carry out these two phases, and that it must be supervised by the State Audit Bureau.

16. No transfer shall be made from the appropriations allocated for the listed construction projects and radical maintenance in the Correctional Institutions Program within the budget of the Ministry of the Interior. it must be spent for the purposes assigned for it only.

Table (A)
The Revenues Estimates of Ministries
& Governmental Department. for the Fiscal Year 2020/2021

Group	Chapter	Description	Fiscal Year 2020/2021		Fiscal Year 2019/2020
			Detailed	Total	
	11	Oil Revenues		5,628,227,000	13,863,352,000
111		Crude Oil and Gaz	5,628,227,000		13,863,352,000
	12	Taxes		586,253,000	575,892,000
121		Taxes on income,profits, and capital gains	190,000,000		185,000,000
122		Taxes on payroll and workforce	0		0
123		Taxes on property	18,000,000		14,000,000
124		Taxes on goods and services	0		0
125		Taxes on international trade on transactions	378,253,000		376,892,000
126		Other Taxes	0		0
	13	Social Contributions		110,000,000	108,068,000
131		Social security contributions	0		0
132		Other social contributions	110,000,000		108,068,000
	14	Grants		0	0
141		From foreign governments	0		0
142		From international organizations	0		0
143		From other general government units	0		0
	15	Other revenue		1,159,139,000	1,247,320,000
151		Property income	76,438,000		73,963,000
152		Sales of goods and services	767,409,000		755,875,000
153		Fines,penalties,and forfeits	146,651,000		136,253,000
154		Voluntary transfers other than grants	0		0
155		Miscellaneous and unidentified revenue	168,641,000		281,229,000
	16	Revenues disposal of assets and other non-operating revenues		18,952,000	17,112,000
162		Disposal of non-financial assets revenues	13,800,000		10,000,000
163		Differences in currency exchange revenues	5,152,000		7,112,000
Total Revenues			7,502,571,000	7,502,571,000	15,811,744,000

Table (B)
Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2020/2021

Number	Authority	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures	Total Current expenses & Capital expenditures 2019/2020
		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						50,000,000		50,000,000	50,000,000
2	Amiri Diwan	43,337,000	72,952,000			10,000,000	49,701,000	122,466,000	298,456,000	317,328,000
3	Audit Bureau	53,438,000	2,134,000			35,000	144,000	1,777,000	57,528,000	56,106,000
4	Ministers Council	99,450,000	27,254,000				3,585,000	10,448,000	140,737,000	147,778,000
5	Legal Advice & Legislation Dept.	44,018,000	1,511,000				125,000	444,000	46,098,000	35,853,000
6	Supereme Council For Planning & Development	10,544,000	2,084,000				55,000	438,000	13,121,000	21,285,000
7	Civil Service Commission	35,046,000	2,646,000				24,066,000	709,000	62,467,000	81,321,000
8	Ministry of Foreign Affairs	135,742,000	64,280,000			22,915,000	14,691,000	20,813,000	258,441,000	238,182,000
9	Ministry of Finance-Gen. Admininstration	70,460,000	30,511,000			4,000	8,381,000	17,483,000	126,839,000	230,788,000
10	Ministry of Finance - General Accounts			19,200,000	5,431,167,000	13,250,000	776,578,000	0	6,240,195,000	5,496,628,000
11	General Adm.of Customs	98,120,000	1,449,000				235,000	1,607,000	101,411,000	106,753,000
12	Ministry of Commerce & Industry	45,017,000	5,533,000	230,000,000		62,000	205,000	1,294,000	282,111,000	290,992,000
13	Ministry of Justice	20,864,000	1,066,000				293,498,000	4,681,000	320,109,000	315,848,000
14	Ministry of Interior	1,002,975,000	95,795,000			16,000,000	9,368,000	59,637,000	1,183,775,000	1,177,845,000
15	Ministry of Defence	944,098,000	346,784,000			16,930,000	16,398,000	326,681,000	1,650,891,000	1,931,602,000
16	National Guards	316,487,000	22,616,000			10,000	2,259,000	97,103,000	438,475,000	442,526,000
17	Ministry of Education	1,889,509,000	66,046,000			7,069,000	2,976,000	25,446,000	1,991,046,000	2,136,718,000

Table (B)
Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2020/2021

Number	Authority	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures	Total Current expenses & Capital expenditures 2019/2020
		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	26,643,000	3,402,000			650,000	574,250,000	534,000	605,479,000	543,632,000
19	Ministry of Public Health	1,067,576,000	600,535,000			514,410,000	3,730,000	196,603,000	2,382,854,000	2,588,530,000
20	Ministry of Social Affairs & Works	102,239,000	9,548,000			265,007,000	3,474,000	6,781,000	387,049,000	419,195,000
21	Ministry of Information	150,734,000	36,350,000			75,000	954,000	10,918,000	199,031,000	231,970,000
22	Ministry of Awkaf & Islamic Affairs	267,862,000	30,866,000		1,300,000		3,953,000	14,461,000	318,442,000	322,501,000
23	Awkaf Secretariat General	7,051,000	1,111,000				65,000	160,000	8,387,000	8,813,000
24	Ministry of Communications	118,062,000	10,407,000				102,000	15,606,000	144,177,000	175,872,000
25	Ministry of Public Works	250,000,000	44,801,000				8,612,000	743,010,000	1,046,423,000	1,351,824,000
26	National Council For Culture, Fine Arts & Letters	19,115,000	3,425,000				836,000	2,851,000	26,227,000	33,339,000
27	Ministry of oil	10,079,000	1,321,000	328,371,000			4,001,000	58,000	343,830,000	402,872,000
28	Ministry of Electricity&Water	471,421,000	1,515,895,000				1,095,000	555,465,000	2,543,876,000	2,937,386,000
29	General Administration For Civil Aviation	79,563,000	8,593,000				55,000	73,752,000	161,963,000	183,196,000
31	Central Statistcal Bureau	5,330,000	1,610,000				49,000	190,000	7,179,000	7,834,000
32	Financial Controllers Agency	11,994,000	207,000				15,000	173,000	12,389,000	14,457,000
33	Kuwait Financial Intelligence Unit	1,831,000	719,000				13,000	131,000	2,694,000	2,998,000
88	General Supplementary Appropriations	103,300,000						0	103,300,000	198,028,000
Total Expenses		7,501,905,000	3,011,451,000	577,571,000	5,432,467,000	866,417,000	1,853,469,000	2,311,720,000	21,555,000,000	22,500,000,000

The Distribution of Revenues Estimates
Commitments For Deficit and Surplus For the Fiscal Year 2020/2021

	Fiscal Year 2020/2021		Fiscal Year 2019/2020	
	Amount	Percentage	Amount	Percentage
Next Generation Reserve Fund:				
a- 10% a percentage according to 'law No. 106/76	750,257,100	10%	1,581,174,400	10%
Expenditures Allocations of Ministries & Gov. Depts.	21,555,000,000	287%	21,500,000,000	136%
Increases in Expenditures & Allocations over Revenues	-14,802,686,100	-197%	-7,269,430,400	-46%
Total	7,502,571,000	100%	15,811,744,000	100%

Part Two

Summary of Revenues and Expenditures

Revenues

Chapter number	Chapter name	Amount	Percentage
11	Oil Revenues	5,628.227	75.02
12	Taxes	586.253	7.81
13	Social Contributions	110.000	1.47
14	Grants	0.000	0.00
15	Other revenue	1,159.139	15.45
16	Revenues disposal of assets and other non-operating revenues	18.952	0.25
	Total Revenues	7,502.571	100.00

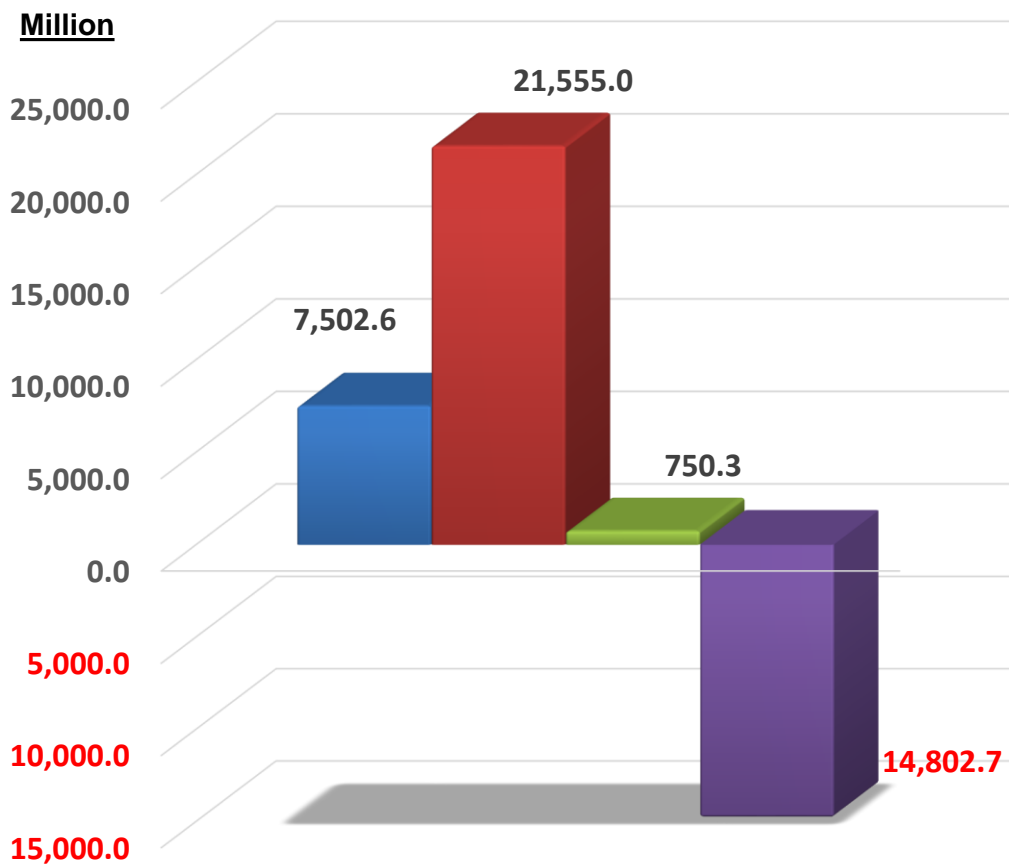
Current Expenses & Capital Expenditures

Chapter number	Chapter name	Amount	Percentage
21	Compensation of employees	7,501.905	34.80
22	Goods and Services	3,011.451	13.97
25	Subsidies	577.571	2.68
26	Grants	5,432.467	25.20
27	Social benefits	866.417	4.02
28	Other Expenditures and Remittances	1,853.469	8.60
	Total Current Expenses	19,243.280	89.28
32	Purchase non-current assets	2,311.720	10.72
	Total Capital Expenditures	2,311.720	10.72
	Total Current Expenses & Capital Expenditures	21,555.000	100.00

The Distribution of Revenue Estimates

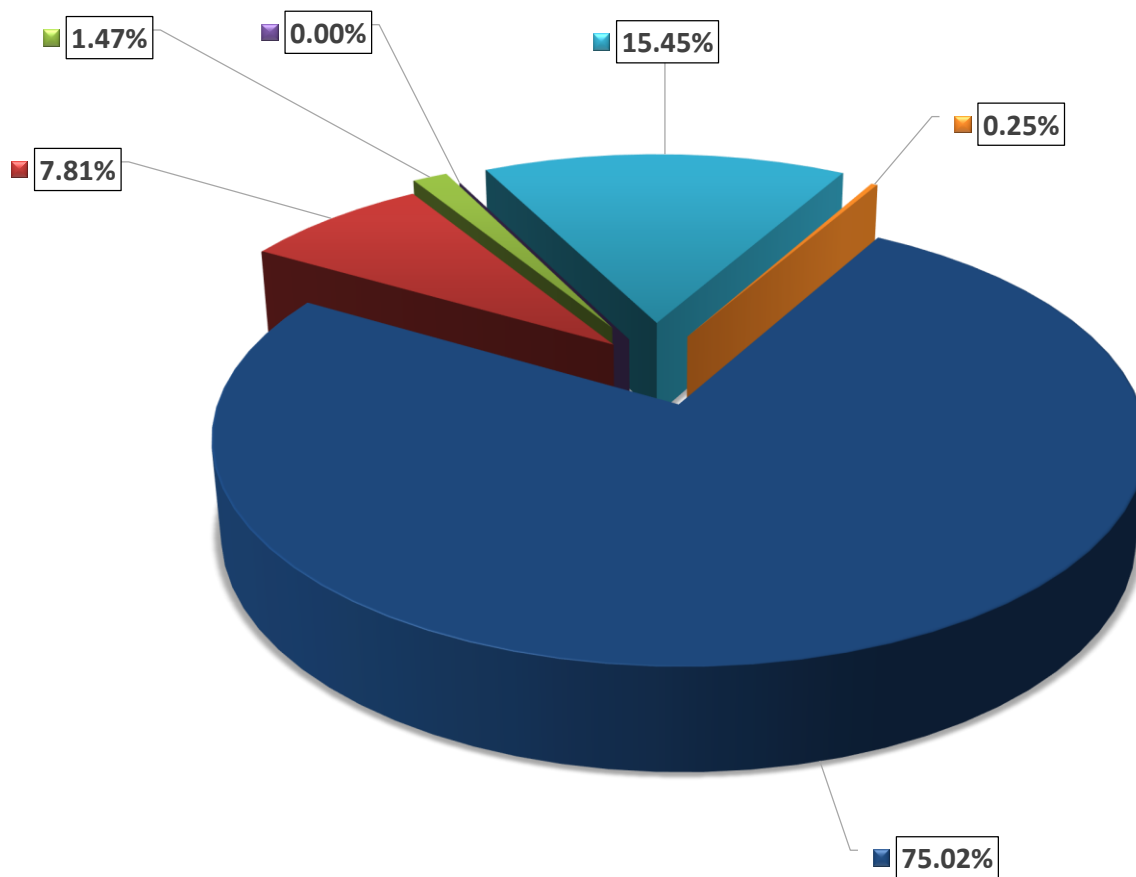
Deducting 10% of Revenues to next generations Reserves	750.257
Deficit before deducting 10% of Revenues to next generations Reserves	-14,052.429
Deficit after deducting 10% of Revenues to next generations Reserves	-14,802.686

Summary of Financial Position



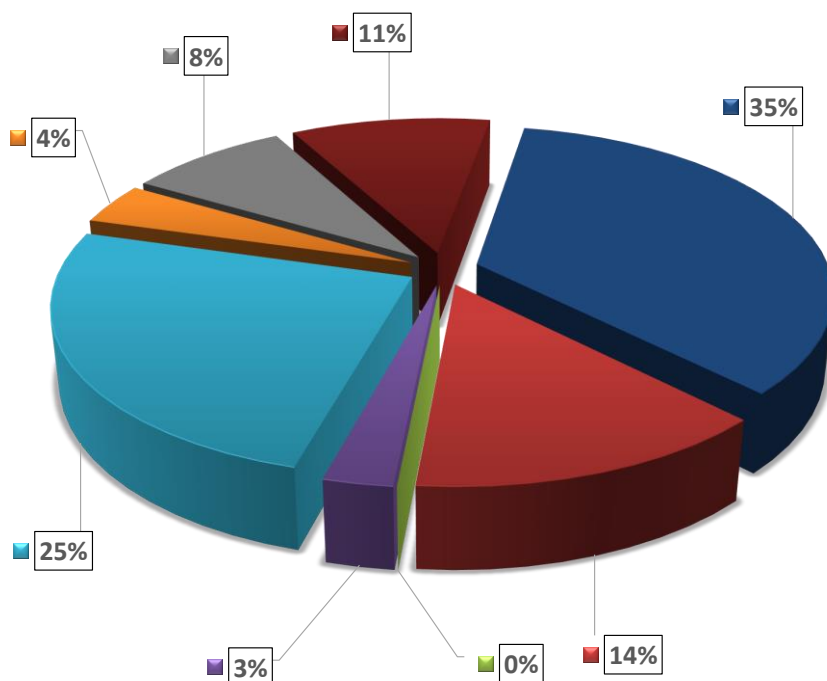
■ Revenues ■ Expenditure ■ Reserve ■ Deficit

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 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				11	Oil Revenues	5,628.227	75.02
			111		Crude Oil and Gas	5,628.227	75.02
		1111			Crude Oil and Gas	5,461.166	72.79
	111101				Crude Oil and Gas	5,461.166	72.79
11110101					Crude Oil and Gas	5,461.166	72.79
		1112			Gas	167.061	2.23
	111201				Gas	167.061	2.23
11120101					Gas	167.061	2.23
				12	Taxes	586.253	7.81
			121		Taxes on income, profits, and capital gains	190.000	2.53
		1212			Taxes on income, profits, and capital gains- by corporations and other enterprises	190.000	2.53
	121202				Income Tax from Foreign Companies	110.000	1.47
12120210					Income Tax from Subsidiary Companies	100.000	1.33
12120211					Income Tax Fines from Subsidiary Companies	10.000	0.13
	121203				Taxes on Kuwaitis companies	40.000	0.53
12120301					Taxes on Kuwaitis companies	40.000	0.53
	121204				Zakat collected from the kuwait companies	8.000	0.11
12120401					Zakat collected from the kuwait companies	8.000	0.11
	121205				Contributions of Kuwaiti companies in the state budget	32.000	0.43
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	10.000	0.13
12120504					Contributions of companies in Health Services	13.500	0.18

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12120505					Contributions of companies in Social solidarity and social Affairs	0.600	0.01
12120506					Contributions of companies in Information Services	0.050	0.00
12120507					Contributions of companies in Religious Services	0.500	0.01
12120508					Contributions of companies in Housing	7.000	0.09
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	18.000	0.24
		1235			Other nonrecurrent taxes on property	18.000	0.24
	123501				Property transfer fees	18.000	0.24
12350101					Land	6.000	0.08
12350102					Real Estates	12.000	0.16
			125		Taxes on international trade on transactions	378.253	5.04
		1251			Customs and other import duties	359.670	4.79
	125101				Customs Taxes and Duties	359.600	4.79
12510101					Customs Taxes and Duties	359.600	4.79
	125102				Customs Taxes and Duties	0.070	0.00
12510201					Storage Duties	0.030	0.00
12510202					Licenses Duties	0.040	0.00
		1256			Other taxes on international trade and transactions	18.583	0.25
	125601				International Airport Departure Charges	11.000	0.15

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12560101					International Airport Departure Charges	11.000	0.15
	125602				Ships Travel fees	0.001	0.00
12560201					Ships Travel fees	0.001	0.00
	125603				Over flight fees	7.232	0.10
12560301					Over flight fees	7.232	0.10
	125699				Other fees	0.350	0.00
12569901					Other fees	0.350	0.00
				13	Social Contributions	110.000	1.47
			132		Other social contributions	110.000	1.47
		1322			Health assurance contributions	110.000	1.47
	132201				Health assurance contributions	110.000	1.47
13220101					Health assurance contributions	110.000	1.47
				15	Other Revenues	1,159.139	15.45
			151		Property income	76.438	1.02
		1511			Interest	2.525	0.03
	151101				Current Account Profits	2.525	0.03
15110101					Current Account Profits	2.525	0.03
		1514			Rent	73.913	0.99
	151401				Lands	71.965	0.96
15140101					Industrial and Agricultural Plots	38.752	0.52
15140102					Chalets	7.752	0.10
15140103					Car Parks	0.701	0.01
15140105					Real Estates invesment	23.379	0.31
15140199					Other Lands	1.381	0.02

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	151402				Rent frequency (satellite waves)	1.948	0.03
15140201					Rent frequency (satellite waves)	1.948	0.03
			152		Sales of goods and services	767.409	10.23
		1521			Sales of goods and services	66.161	0.88
	152101				Advertisements	3.475	0.05
15210101					Television	1.000	0.01
15210102					Radio broadcasting	0.200	0.00
15201105					International Airport Advertisements	2.275	0.03
	152102				Sale of TV Programs	0.050	0.00
15210201					Sale of TV Programs	0.050	0.00
	152103				Leases	53.219	0.71
15210301					Commercial Markets	34.893	0.47
15210302					International Airport Shops	0.650	0.01
15210304					Appropriated Real Estates	0.479	0.01
15210305					Government Houses	0.604	0.01
15210306					Auditorium	0.887	0.01
15210307					Rent different government facilities	6.808	0.09
15210308					Rent government locations	5.504	0.07
15210331					Means of Transportation	0.001	0.00
15210332					Means of Transport, Equipment and Supplies Rents	0.010	0.00
15210399					Other Rents	3.383	0.05
	152104				Government Authorities Publications	0.600	0.01
15210401					Government Authorities Publications	0.600	0.01
	152105				Radio and television services revenues	0.045	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

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	4.772	0.06
15210601					Binding services to private companies contracts	4.772	0.06
	152107				Sale of medicines and drugs	4.000	0.05
15210701					Sale of medicines and drugs	4.000	0.05
		1522			Administrative fees	71.549	0.95
	152201				Registration of Companies & Insurance documents fees	11.302	0.15
15220101					Registration of Companies fees	8.502	0.11
15220102					Insurance documents fees	2.800	0.04
	152202				Permit Orders	7.100	0.09
15220201					Permit Orders	7.100	0.09
	152203				Precious Metal Marking Charges	3.500	0.05
15220301					Gold Marking Charges	3.000	0.04
15220302					Silver Marking Charges	0.500	0.01
	152206				Judicial Duties	25.350	0.34
15220601					Lawsuits Charges	25.000	0.33
15220602					Certification and Personal Status Duties	0.350	0.00
	152207				Driving Licenses Charges	0.030	0.00
15220701					Driving Licenses Charges	0.030	0.00
	152209				Aircraft's Validity and Pilots Licenses	1.040	0.01
15220901					Aircraft's Validity and Pilots Licenses	1.040	0.01
	152210				Survey & Registration of Ships	0.016	0.00
15221001					Survey & Registration of Ships	0.016	0.00
	152212				Administration fees-Tenders and Practices	7.021	0.09

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15221201					Administration fees-Tenders and Practices	6.470	0.09
15221202					Administration fees - First time Subscription fees	0.100	0.00
15221203					Administration fees - First time Classification fees	0.015	0.00
15221204					Administration fees - Renewal fees	0.250	0.00
15221205					Administration fees - Signified Approval fees	0.038	0.00
15221206					Administration fees - Tender Grievance fees	0.110	0.00
15221207					Administration fees - Request to upgrade the classification category fourth to third	0.007	0.00
15221208					Administration fees - Request to upgrade the classification category third to second	0.007	0.00
15221209					Administration fees - Request to upgrade the classification category second to first	0.007	0.00
15221210					Administration fees - Changing Contractor data or Legal Entity fees	0.015	0.00
15221211					Administration fees - Request to issue a Second Certificate or a Replacement	0.001	0.00
15221212					Administration fees - Request Certificate whom it may concern	0.001	0.00
15221214					Administration fees - Electronic Archive (yearly subscription)	0.000	0.00
15221215					Administration fees - Electronic directory of companies service (yearly subscription)	0.000	0.00
15221216					Purchase documentation for rehabilitation	0.000	0.00
	152213				Administration fees-Auctions	0.025	0.00
15221301					Administration fees-Auctions	0.025	0.00
	152214				Administration fees-Samples and Appliances Assay	1.045	0.01
15221401					Administration fees-Samples and Appliances Assay	1.045	0.01
	152215				Administration fees-Supervision	0.130	0.00
15221501					Administration fees-Supervision	0.130	0.00
	152217				Administration fees-Certificates Issuance	0.205	0.00
15221701					Administration fees-Certificates Issuance	0.205	0.00
	152218				Residency fees	9.600	0.13
15221802					Private Maids Residence	3.350	0.04

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15221803					Dependent Residency	6.250	0.08
	152219				Action fees	0.060	0.00
15221901					Action fees	0.060	0.00
	152220				Permission fees	0.292	0.00
15222001					Permission fees	0.292	0.00
	152221				Sale of land and real estate at auction procedure fees	0.032	0.00
15222101					Sale of land and real estate auction procedure fees	0.032	0.00
	152224				Rehabilitation companies fees	0.027	0.00
15222401					Rehabilitation companies fees	0.027	0.00
	152225				lands fees	3.000	0.04
15222501					lands fees	3.000	0.04
	152299				Miscellaneous fees	1.774	0.02
15229901					Miscellaneous fees	1.774	0.02
		1523			Incidental sales by nonmarket establishments	629.699	8.39
	152301				Sale of Confiscated Goods	0.001	0.00
15230101					Sale of Confiscated Goods	0.001	0.00
	152302				Car Park Meters Proceeds	0.015	0.00
15230201					Car Park Meters Proceeds	0.015	0.00
	152303				Studying Fees	0.467	0.01
15230303					Training Courses	0.042	0.00
15230304					Education fees	0.000	0.00
15230399					Miscellaneous	0.425	0.01
	152304				Government Publications Sale	2.879	0.04
15230401					Al-arabi magazine	0.070	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

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	0.003	0.00
15230405					Islamic Perception Magazine	0.035	0.00
15230406					School Books	1.040	0.01
15230407					Intellectual World Magazine	0.020	0.00
15230408					International Theatre Series	0.020	0.00
15230409					Justice Magazine	0.001	0.00
15230410					Issuance's and Laws	0.007	0.00
15230411					World of Knowledge Series	0.112	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	1.400	0.02
15230499					Other Publications	0.013	0.00
	152306				Quarantine Charges	0.025	0.00
15230601					Physic	0.025	0.00
	152307				Hospital Revenues	45.000	0.60
15230701					Hospital Revenues	45.000	0.60
	152308				Health insuranc revenue	0.005	0.00
15230801					Health insuranc revenue	0.005	0.00
	152309				Electricity Revenues	305.577	4.07
15230901					Sale of Electric Current	272.000	3.63

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230902					Using Meters	0.250	0.00
15230903					Materials and Tools	2.000	0.03
15230904					Workers Wages	1.287	0.02
15230905					Electric Current Receipts Charges	30.000	0.40
15230906					Charges of Electric Extensions Testing	0.040	0.00
	152310				Water Revenues	180.757	2.41
15231001					Fresh	177.797	2.37
15231002					Brackish	1.700	0.02
15231004					Treatment Water	0.260	0.00
15231005					Water Extensions Charges	1.000	0.01
	152311				Civil Aviation	21.292	0.28
15231101					Aircraft's Landing & Parking	13.000	0.17
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	0.02
15231106					passengers Baggage Balance Charges	5.000	0.07
15231107					Transit charges	1.751	0.02
	152312				Post	0.486	0.01
15231201					Postal Stamps	0.180	0.00
15231202					Stamping Tools and Meters	0.080	0.00
15231204					Exchange Variances of Air and Surface Mail	0.016	0.00
15231205					Mail Boxes Renting Charges	0.110	0.00
15231206					Postage	0.100	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152313				Cable and Telephone	65.160	0.87
15231303					Telex Communications	0.002	0.00
15231304					International Calls	33.000	0.44
15231305					Telephone Subscriptions	32.000	0.43
15231306					Telephone Installation	0.150	0.00
15231307					Telephone Subscriptions application fees	0.001	0.00
15231308					Telephone Vouchers fees	0.001	0.00
15231309					Rent of Telephone, Cables & Telex Channels	0.000	0.00
15231310					Information Transmission Circles	0.002	0.00
15231312					Telegrams	0.004	0.00
	152314				Ports Services (Harbors)	7.640	0.10
15231401					Port Charges	4.500	0.06
15231402					Net Auction Sale	0.140	0.00
15231403					Transporting, Storing and Handling	3.000	0.04
	152315				Maintenance Revenues	0.070	0.00
15231501					Maintenance Revenues	0.070	0.00
	152316				Celebrations Revenues	0.288	0.00
15231601					Celebrations Revenues	0.288	0.00
	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 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
			153		Fines, penalties, and forfeits	146.651	1.95
		1531			Fines and penalties	135.689	1.81
	153101				Panel Fines	22.750	0.30
15310101					Panel Fines	22.750	0.30
	153102				Traffic Violations	68.709	0.92
15310201					Traffic Violations	68.709	0.92
	153103				Penalties on Employees	4.707	0.06
15310301					Penalties on Employees	4.707	0.06
	153105				Fines	39.523	0.53
15310501					Fines	39.523	0.53
		1532			forfeits	1.962	0.03
	153201				forfeits of Guarantees	0.562	0.01
15320101					forfeits of Legal Guarantees	0.100	0.00
15320102					forfeits of Bank's Guarantees	0.462	0.01
	153202				Confiscated Custody's & Temporary Licenses	1.400	0.02
15320201					Confiscated Custody's & Temporary Licenses	1.400	0.02
		1533			Expenses refundable	0.000	0.00
	153301				Expenses refundable	0.000	0.00
15330101					Expenses refundable	0.000	0.00
			155		Miscellaneous and unidentified revenue	168.641	2.25
		1551			Sale of Consumption Goods	2.275	0.03
	155101				Sale of Consumption Goods	2.275	0.03
15510101					Sale of Consumption Goods	2.275	0.03
		1552			Entry Revenues	64.382	0.86
	155201				Entry Revenues	64.382	0.86
15520101					Entry Revenues	64.382	0.86

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2020/2021

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
		1553			Recovered Expenditures	32.900	0.44
	155301				Recovered Expenditures	32.900	0.44
15530101					Recovered Expenditures	32.900	0.44
		1554			Compensation	0.050	0.00
	155401				Compensation of properties	0.050	0.00
15540101					Compensation of properties	0.050	0.00
		1555			Fiscal Stamps Revenues	6.080	0.08
	155501				Sale of Fiscal stamps	6.080	0.08
15550101					Sale of Fiscal stamps	6.080	0.08
		1559			Other Miscellaneous Revenues	62.954	0.84
	155901				Other Miscellaneous Revenues	62.954	0.84
15590101					Other Miscellaneous Revenues	62.954	0.84
				16	Revenues disposal of assets and other non-operating revenues	18.952	0.25
			162		Disposal of non-financial assets revenues	13.800	0.18
		1621			Disposal of non-current assets of non-financial tangible revenue	13.800	0.18
	162101				Disposal of lands revenues	13.800	0.18
16210101					Disposal of lands revenues	13.800	0.18
			163		Differences in currency exchange revenues	5.152	0.07
		1631			Differences in currency exchange revenues	5.152	0.07
	163101				Differences in currency exchange revenues	5.152	0.07
16310101					Differences in currency exchange revenues	5.152	0.07
					Total Revenues	7,502.571	100.00

Tabel(3)
Revenues For Ministries and Governmental Departments
Distribution on Chapters For Fiscal Year 2020/2021

(K/D Million)

No.	Statement	Sum	%
2	Amiri Diwan	4.340	0.06
	Guidance 1 - Chapter 5	4.340	0.06
3	Auditing Bureau	0.184	0.00
	Guidance 1 - Chapter 5	0.184	0.00
4	Council of Ministers	8.717	0.12
	Guidance 1 - Chapter 5	8.717	0.12
5	Legal Advice and Legislation Department	0.168	0.00
	Guidance 1 - Chapter 5	0.168	0.00
6	SuperemeConcil For Planning & Development	0.337	0.00
	Guidance 1 - Chapter 5	0.312	0.00
	Guidance 1 - Chapter 6	0.025	0.00
7	Civil Service Commission	0.930	0.01
	Guidance 1 - Chapter 5	0.930	0.01
8	Ministry of Foreign Affairs	16.163	0.22
	Guidance 1 - Chapter 5	11.163	0.15
	Guidance 1 - Chapter 6	5.000	0.07
9	Ministry of Finance - General Department	304.178	4.05
	Guidance 1 - Chapter 2	190.000	2.53
	Guidance 1 - Chapter 5	100.378	1.34
	Guidance 1 - Chapter 6	13.800	0.18
10	Ministry of Finance - General Accounting	20.500	0.27
	Guidance 1 - Chapter 5	20.500	0.27

Tabel(3)
Revenues For Ministries and Governmental Departments
Distribution on Chapters For Fiscal Year 2020/2021

(K/D Million)

No.	Statement	Sum	%
11	Public Customs Depart.	378.843	5.05
	Guidance 1 - Chapter 2	360.021	4.80
	Guidance 1 - Chapter 5	18.822	0.25
12	Ministry of Commerce and Industry	20.925	0.28
	Guidance 1 - Chapter 5	20.925	0.28
13	Ministry of Justice	56.281	0.75
	Guidance 1 - Chapter 2	18.000	0.24
	Guidance 1 - Chapter 5	38.281	0.51
14	Ministry of Interior	142.000	1.89
	Guidance 1 - Chapter 5	142.000	1.89
15	Ministry of Defence	4.900	0.07
	Guidance 1 - Chapter 5	4.900	0.07
	Guidance 1 - Chapter 6	0.000	0.00
16	National Guards	1.751	0.02
	Guidance 1 - Chapter 5	1.751	0.02
	Guidance 1 - Chapter 6	0.000	0.00
17	Ministry of Education	24.650	0.33
	Guidance 1 - Chapter 5	24.650	0.33
	Guidance 1 - Chapter 6	0.000	0.00
18	Ministry of Higher Education	2.187	0.03
	Guidance 1 - Chapter 5	2.183	0.03
	Guidance 1 - Chapter 6	0.004	0.00
19	Ministry of Public Health	214.765	2.86
	Guidance 1 - Chapter 3	110.000	1.47
	Guidance 1 - Chapter 5	104.765	1.40

Tabel(3)
Revenues For Ministries and Governmental Departments
Distribution on Chapters For Fiscal Year 2020/2021

(K/D Million)

No.	Statement	Sum	%
20	Ministry of Social Affairs & Labour	7.974	0.11
	Guidance 1 - Chapter 5	7.974	0.11
21	Ministry of Information	7.000	0.09
	Guidance 1 - Chapter 5	6.980	0.09
	Guidance 1 - Chapter 6	0.020	0.00
22	Ministry of Awkaf and Islamic Affairs	3.074	0.04
	Guidance 1 - Chapter 5	3.074	0.04
23	Awkaf Secretariat General	0.080	0.00
	Guidance 1 - Chapter 5	0.080	0.00
24	Ministry of Communication	70.782	0.94
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	70.781	0.94
	Guidance 1 - Chapter 6	0.001	0.00
25	Ministry of Public Works	17.856	0.24
	Guidance 1 - Chapter 1	0.000	0.00
	Guidance 1 - Chapter 5	17.756	0.24
	Guidance 1 - Chapter 6	0.100	0.00
26	National Council for Culture, Arts & Literature	0.935	0.01
	Guidance 1 - Chapter 5	0.934	0.01
	Guidance 1 - Chapter 6	0.001	0.00
27	Ministry of Oil	5,628.350	75.02
	Guidance 1 - Chapter 1	5,628.227	75.02
	Guidance 1 - Chapter 5	0.123	0.00
	Guidance 1 - Chapter 6	0.000	0.00

Tabel(3)
Revenues For Ministries and Governmental Departments
Distribution on Chapters For Fiscal Year 2020/2021

(K/D Million)

No.	Statement	Sum	%
28	Ministry of Energy - water & electercity	496.439	6.62
	Guidance 1 - Chapter 5	496.439	6.62
29	Public Authority For Civil Aviation	68.097	0.91
	Guidance 1 - Chapter 2	18.232	0.24
	Guidance 1 - Chapter 5	49.864	0.66
	Guidance 1 - Chapter 6	0.001	0.00
31	Central statistical office	0.147	0.00
	Guidance 1 - Chapter 5	0.147	0.00
32	Financial Controllers Egency	0.013	0.00
	Guidance 1 - Chapter 5	0.013	0.00
33	Kuwait Financial Intelligance Unit	0.005	0.00
	Guidance 1 - Chapter 5	0.005	0.00
	Total Revenue	7,502.571	100.00

Part Four

Expenditures

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				21	Compensation of Employees	7,501.905	34.80
			211		Wages and Salaries	6,888.250	31.96
		2111			Wages and Salaries in Cash	6,842.097	31.74
	211101				Basic Wages and Salaries	1,607.550	7.46
21110102					Prime Minister,Ministers & Others of the same level	1.288	0.01
21110103					Leading Jobs	2.149	0.01
21110104					General Jobs	964.517	4.47
21110105					Auxiliary Technical Jobs	0.458	0.00
21110106					Auxiliary Jobs	3.646	0.02
21110107					Diplomatic and Consulate Jobs	11.617	0.05
21110108					Justice,Prosecution & Legal Opinion & Legislation Dept Jobs	9.188	0.04
21110109					Jobs of Verification Department	8.200	0.04
21110111					Military Jobs	523.300	2.43
21110113					Members of Teaching Staff	1.900	0.01
21110114					Member of Training Staff	0.040	0.00
21110115					Physicians Jobs	59.263	0.27
21110117					Audit Bureau	16.633	0.08
21110123					Financial Intelligence Unite	0.409	0.00
21110125					Financial Controllers Egency	4.387	0.02
21110126					Assessmnet of Damages Resulting from Iraqi Aggression	0.555	0.00
	211102				Contracts	676.948	3.14
21110201					Second Contract	607.124	2.82
21110202					Third Contract	1.809	0.01
21110203					Fixed Salary Contract	25.257	0.12
21110204					Special Contracts	41.688	0.19
21110205					Rodent Control Project Contract	1.070	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	211103				Allowances	4,114.275	19.09
21110301					Social Allowances	1,168.484	5.42
21110302					Representation Allowance	76.489	0.35
21110303					Working Nature Allowance	231.202	1.07
21110304					Shift Allowance	31.395	0.15
21110305					Housing Allowance	26.061	0.12
21110306					Furnishing Allowance	1.897	0.01
21110307					Allowance of cost living	483.148	2.24
21110308					Special Bonus	162.544	0.75
21110309					Car Allowance For Leading Jobs	1.565	0.01
21110310					Incentive Bonus	320.155	1.49
21110311					Employment Level	316.819	1.47
21110312					Increase by maximum 50 KD	95.089	0.44
21110313					Financial support	167.406	0.78
21110314					Cash merit for employees scholarships	0.660	0.00
21110315					Qualification Bonus	10.072	0.05
21110316					Teaching Allowance	56.876	0.26
21110317					Supervision Allowance	35.673	0.17
21110318					Borrowing Allowance	8.538	0.04
21110319					Additional Allowance for Diplomats	0.658	0.00
21110320					Job Allowance	0.850	0.00
21110321					Headset Allowance	0.832	0.00
21110322					Duty Allowance	27.880	0.13
21110323					Infection Allowance	4.103	0.02
21110324					Danger Allowance	125.963	0.58
21110325					Noise Allowance	4.902	0.02
21110326					Medals Allowance	26.001	0.12

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110328					Location Allowance	33.901	0.16
21110329					Studying incentive Allowance	40.000	0.19
21110330					Fire Fighting Allowance	0.980	0.00
21110331					Driving boat Allowance	0.003	0.00
21110332					Exchange Allowance	0.145	0.00
21110333					Desserted cities incentive Allowance	24.083	0.11
21110334					Rare specialist degree Bonus	6.825	0.03
21110335					Distance Allowance	25.200	0.12
21110336					Food Allowance	7.951	0.04
21110337					Night shift Bonus	3.857	0.02
21110338					Tenure Allowance	10.150	0.05
21110339					Pollution Allowance	2.279	0.01
21110340					Screen Allowance	37.846	0.18
21110399					Other Allowances	535.793	2.49
	211106				Bonuses	443.324	2.06
21110601					Additional Work	27.089	0.13
21110602					Excellent Services	138.242	0.64
21110603					Training, Teaching, Supervising and Tests	13.528	0.06
21110604					Boards Members	1.959	0.01
21110605					Attending Committees Sessions	6.209	0.03
21110606					Personal increase for leaders	1.483	0.01
21110607					Teams work Bonus	7.143	0.03
21110608					Service use Bonuses	49.313	0.23
21110609					Merit Bonus	71.346	0.33
21110610					City Chief Bonus	0.940	0.00
21110611					Authoring books & Translation Bonuses	0.045	0.00
21110612					Personal Bonus	3.251	0.02
21110613					Special feature	1.278	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110614					Technical committee Bonus	0.401	0.00
21110617					Contract employees in missions and external offices	36.966	0.17
21110699					Other Works	84.131	0.39
		2112			Wages and Salaries in Kind	46.153	0.21
	211201				Travel Tickets	2.563	0.01
21120101					Travel Tickets	2.563	0.01
	211203				Personnel Housing	43.590	0.20
21120301					Rents of Building	40.343	0.19
21120302					Water and Lighting	2.181	0.01
21120304					Maintenance of Building	0.340	0.00
21120399					Miscellaneous Expenditures	0.724	0.00
			212		Social Contributions	492.541	2.29
		2121			Social Securities	485.588	2.25
	212101				The Government Share in the Social Securities	254.647	1.18
21210101					The Government Share in the Social Securities	254.647	1.18
	212102				The Government Share in the Complementary Social Securities	186.740	0.87
21210201					The Government Share in the Complementary Social Securities	186.740	0.87
	212103				The Government Share in the Salaries increase	44.201	0.21
21210301					The Government Share in the Salaries increase	44.201	0.21
		2122			Health Insurance	5.325	0.02
	212201				Health Insurance For non-Kuwaitis	4.725	0.02
21220101					Health Insurance For non-Kuwaitis	4.725	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	1.628	0.01
	212301				Social security to citizens of the GCC Countries	1.628	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21230101					Social security to citizens of the GCC Countries	1.628	0.01
			213		Compensation of employees Imputed	17.814	0.08
		2131			Service Termination Compensation	17.814	0.08
	213101				Service Termination Compensation	17.814	0.08
21310101					Service Termination Compensation	17.814	0.08
21999999					Complementary Allocation	103.300	0.48
				22	Goods and Services	3,011.451	13.97
			221		Goods	2,001.005	9.28
		2211			Spare Parts,Instruments and Small Tools	41.210	0.19
	221101				Land Transportation	2.878	0.01
22110101					Land Transportation	2.878	0.01
	221102				Air Transportation	4.425	0.02
22110201					Air Transportation	4.425	0.02
	221103				Sea Transportation	1.154	0.01
22110301					Sea Transportation	1.154	0.01
	221106				Equipment & Machinery	0.260	0.00
22110601					Equipment & Machinery	0.260	0.00
	221107				Instruments & Small Tools	10.869	0.05
22110701					Instruments & Small Tools	10.869	0.05
	221109				Communications equipment and Office equipment	1.218	0.01
22110901					Communications equipment and Office equipment	1.218	0.01
	221110				Machinery and heavy equipment	6.151	0.03
22111001					Machinery and heavy equipment	6.151	0.03
	221111				Spare Parts and electric equipment	0.427	0.00
22111101					Spare Parts and electric equipment	0.427	0.00
	221112				Spare Parts and mechanical equipment	10.165	0.05
22111201					Spare Parts and mechanical equipment	10.165	0.05

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221113				Parts of measurement equipment calibration and maintenance workshops	0.832	0.00
22111301					Parts of measurement equipment calibration and maintenance workshops	0.832	0.00
	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	0.804	0.00
22111501					Parts of medical equipment and laboratories and plants	0.804	0.00
	221116				Parts traffic control equipment	0.545	0.00
22111601					Parts traffic control equipment	0.545	0.00
	221117				Spare Parts and military equipment	1.360	0.01
22111701					Spare Parts and military equipment	1.360	0.01
		2212			Material & Textiles	512.378	2.38
	221201				Medicine,Drugs,Chemicals	373.993	1.74
22120101					Medicine,Drugs,Chemicals	373.993	1.74
	221202				Books	5.278	0.02
22120201					Books	5.278	0.02
	221203				Newspaper and Publications	0.223	0.00
22120301					Newspaper and Publications	0.223	0.00
	221204				Films and Tapes	0.087	0.00
22120401					Films and Tapes	0.087	0.00
	221205				Clothes	16.097	0.07
22120501					Clothes For Employees	15.858	0.07
22120502					Clothes For non-Employees	0.239	0.00
	221206				Food	40.090	0.19
22120601					Food For Employees	29.857	0.14
22120602					Food For non-Employees	10.233	0.05
	221207				Covers and Sheets	0.717	0.00
22120701					Covers and Sheets	0.717	0.00
	221208				Stationery & Office Tools	6.346	0.03
22120801					Stationery & Office Tools	6.346	0.03

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221209				Plants and Seeds	0.116	0.00
22120901					Plants and Seeds	0.116	0.00
	221210				Fodder and Fertilizers	0.086	0.00
22121001					Fodder and Fertilizers	0.086	0.00
	221211				PC.Software	24.841	0.12
22121101					PC.Software	24.841	0.12
	221212				Military materials & textiles	19.500	0.09
22121201					Military materials & textiles	19.500	0.09
	221299				Miscellaneous	25.004	0.12
22129901					Miscellaneous	25.004	0.12
		2213			Fuels,Oils and Energy	1,354.252	6.28
	221301				Fuel	20.137	0.09
22130101					Fuel	20.137	0.09
	221302				Fuel for Operating Stations	1,332.820	6.18
22130201					Fuel for Operating Stations	1,332.820	6.18
	221303				Lubricating Oils and Grease	1.093	0.01
22130301					Lubricating Oils and Grease	1.093	0.01
	221304				Gas	0.202	0.00
22130401					Gas	0.202	0.00
		2214			Water and Electricity	57.160	0.27
	221401				Water	16.565	0.08
22140101					Water	16.565	0.08
	221402				Electricity	40.595	0.19
22140201					Electricity	40.595	0.19
		2215			Treatment Water	36.000	0.17
	221501				Treatment Water	36.000	0.17
22150101					Treatment Water	36.000	0.17
		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 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Categor y	Group	Chapter			
			222		Service	1,010.446	4.69
		2221			Transportation and Communication	72.148	0.33
	222101				Transportation and Movement	50.673	0.24
22210101					Transportation and Movement	50.673	0.24
	222102				Telegraph,Telephone and Telex	9.307	0.04
22210201					Telegraph,Telephone and Telex	9.307	0.04
	222103				Post	0.118	0.00
22210301					Post	0.118	0.00
	222104				Broadcasting and Communication Channels	12.050	0.06
22210401					Broadcasting and Communication Channels	12.050	0.06
		2222			Rents	70.891	0.33
	222201				Building	21.481	0.10
22220101					Building	21.481	0.10
	222202				Land Transportation	35.613	0.17
22220201					Land Transportation	35.613	0.17
	222203				Air Transportation	3.648	0.02
22220301					Air Transportation	3.648	0.02
	222204				Sea Transportation	0.062	0.00
22220401					Sea Transportation	0.062	0.00
	222207				P.C. Software	2.135	0.01
22220701					P.C. Software	2.135	0.01
	222208				Machinery and equipment Information Technology	6.037	0.03
22220801					Machinery and equipment Information Technology	6.037	0.03
	222298				Machinery and equipment	0.906	0.00
22229801					Machinery and equipment	0.906	0.00
	222299				Other Rents	1.009	0.00
22229901					Other Rents	1.009	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2223			Maintenance	175.964	0.82
	222301				Land Transportation	3.427	0.02
22230101					Land Transportation	3.427	0.02
	222302				Air Transportation	9.048	0.04
22230201					Air Transportation	9.048	0.04
	222303				Sea Transportation	4.449	0.02
22230301					Sea Transportation	4.449	0.02
	222306				Furniture	0.131	0.00
22230601					Furniture	0.131	0.00
	222307				Buildings and Facilities	10.341	0.05
22230701					Buildings and Facilities	10.341	0.05
	222308				Machinery and equipment Information Technology	6.507	0.03
22230801					Machinery and equipment Information Technology	6.507	0.03
	222309				P.C. Software	11.809	0.05
22230901					P.C. Software	11.809	0.05
	222310				Communications equipment and Office equipment	9.420	0.04
22231001					Communications equipment and Office equipment	9.420	0.04
	222311				Machinery and heavy equipment	35.175	0.16
22231101					Machinery and heavy equipment	35.175	0.16
	222312				Machinery and electric equipment	12.994	0.06
22231201					Machinery and electric equipment	12.994	0.06
	222313				Machinery and mechanical equipment	16.143	0.07
22231301					Machinery and mechanical equipment	16.143	0.07
	222314				Maintenance of measurement equipment,calibrationt and maintenance workshops	0.073	0.00
22231401					Maintenance of measurement equipment,calibrationt and maintenance workshops	0.073	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222315				Maintenance of special equipment	5.954	0.03
22231501					Maintenance of special equipment	5.954	0.03
	222316				Maintenance of medical equipment and laboratories and plants	44.588	0.21
22231601					Maintenance of medical equipment and laboratories and plants	44.588	0.21
	222317				Parts traffic control equipment	3.500	0.02
22231701					Parts traffic control equipment	3.500	0.02
	222318				Military equipment	2.405	0.01
22231801					Military equipment	2.405	0.01
		2224			Information and Social Services	47.211	0.22
	222401				Broadcasting and TV Programs	20.374	0.09
22240101					Broadcasting and TV Programs	20.374	0.09
	222402				Issuance of Books,Magazines and Publications	0.640	0.00
22240201					Issuance of Books,Magazines and Publications	0.640	0.00
	222403				Entertainment,Celebrations Gifts and Trips	21.062	0.10
22240301					Entertainment,Celebrations Gifts and Trips	21.062	0.10
	222404				Local and International exhibition	2.887	0.01
22240401					Local and International exhibition	2.887	0.01
	222405				Advertising & Propaganda	1.213	0.01
22240501					Advertising & Propaganda	1.213	0.01
	222406				Social,Sportive & Cultural Services	1.035	0.00
22240601					Social,Sportive & Cultural Services	1.035	0.00
		2225			Research,Studies and Consultations	66.311	0.31
	222501				Research and Studies	4.823	0.02
22250101					Research and Studies of Information Technology	0.285	0.00
22250102					Other Research and Studies	4.538	0.02

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222502				Consultations	61.488	0.29
22250201					Consultations of Information Technology	15.389	0.07
22250202					Other Consultations	46.099	0.21
		2226			Other Expenditures	62.000	0.29
	222601				Other Expenditures	62.000	0.29
22260101					Other Expenditures	62.000	0.29
		2229			Other Services	515.921	2.39
	222901				Printing	8.405	0.04
22290101					Printing	8.405	0.04
	222902				Insurance & Commission	1.799	0.01
22290201					Insurance & Commission	1.799	0.01
	222903				Government Charges	1.100	0.01
22290301					Government Charges	1.100	0.01
	222904				Protection and Security	27.193	0.13
22290401					Protection and Security	27.193	0.13
	222906				Cleaning Service	68.994	0.32
22290601					Cleaning Service	68.994	0.32
	222907				Porter & Catering Service	8.241	0.04
22290701					Porter & Catering Service	8.241	0.04
	222908				Data Entry & typing Service	1.222	0.01
22290801					Data Entry & typing Service	1.222	0.01
	222909				External Subscriptions and fees	30.547	0.14
22290901					International Organizations and Societies	30.476	0.14
22290903					Subscription fees for official duties	0.071	0.00
	222910				Training	10.090	0.05
22291001					Local	3.099	0.01
22291002					Abroad	6.991	0.03

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222999				Miscellaneous	358.330	1.66
22299901					Miscellaneous	358.330	1.66
				25	Subsidies	577.571	2.68
			251		Public corporations	347.571	1.61
		2511			Non-financial public corporations	347.571	1.61
	251101				Support to Refined Products and Liquefied Gas Locally Marketed	328.371	1.52
25110101					Support to Refined Products and Liquefied Gas Locally Marketed	328.371	1.52
	251102				Fuel Subsidy For Kuwait airways	8.000	0.04
25110201					Fuel Subsidy For Kuwait airways	8.000	0.04
	251103				Fuel Subsidy	11.200	0.05
25110301					Fuel Subsidy	11.200	0.05
			252		To Private enterprises	230.000	1.07
		2521			To nonfinancial private enterprises	230.000	1.07
	252101				Reduction of Costs of Living	230.000	1.07
25210101					Reduction of Costs of Living	230.000	1.07
				26	Grants	5,432.467	25.20
			261		To foreign governments	57.125	0.27
		2611			Current	57.125	0.27
	261101				External Grants	57.125	0.27
26110101					External Grants	57.125	0.27
			262		To International Organizations	0.000	0.00
		2621			Current	0.000	0.00
	262101				External Grants	0.000	0.00
26210101					External Grants	0.000	0.00
			263		To other general government units	5,373.042	24.93
		2631			Current	5,373.042	24.93
	263101				Remittances to public Authorities and Establishments	2,434.969	11.30

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310101					The National Assembly	51.801	0.24
26310102					Kuwait University	471.383	2.19
26310103					Public Authority For Civil Information	23.111	0.11
26310104					Public Authority For Environment	24.058	0.11
26310105					Kuwait Municipality	123.324	0.57
26310106					General Fire Department	136.537	0.63
26310107					Public Investment Authority	43.039	0.20
26310108					The Public Authority for Applied Education and Training	300.854	1.40
26310109					Public Authority For Minors Affairs	22.569	0.10
26310110					Public Authority For Agriculture and Fish Resources	87.380	0.41
26310111					Public Authority For Compensation Assessment of Damages Resulting from Iraqi Aggression	0.000	0.00
26310112					Public Authority For Sports	67.802	0.31
26310113					Public Authority For Disabled Affairs	194.101	0.90
26310114					General Authority to take care of the printing and publication of Holy Quran and Sunnah and their sciences	2.578	0.01
26310115					General Authority For AntiCorruption	9.639	0.04
26310116					The Public Authority for Manpower	828.467	3.84
26310117					General Authority For Food and Nutrition	22.817	0.11
26310118					Kuwait Direct Investment Promotion Authority	8.607	0.04
26310119					Kuwait Authority For Partnership Projects	3.121	0.01
26310121					Public Authority For Young	11.347	0.05
26310122					The National Office For Human Rights	2.434	0.01
	263102				Current Grants To Other general government units - Independent institutions	2,938.073	13.63
26310202					Kuwait Institute for Scientific Research	53.547	0.25

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310203					The Public Institution for Social Security	2,267.214	10.52
26310204					Kuwait News Agency	14.283	0.07
26310206					Zakat (Alms Giving) House	22.823	0.11
26310207					Public Establishment for Housing	570.564	2.65
26310208					Kuwait National Fund for Small and Medium Enterprise Development	8.074	0.04
26310209					General Authority for Roads and road transport	1.568	0.01
			264		Grants- Other Foreign entity	2.300	0.01
		2641			Current	2.300	0.01
	264101				External Grants	2.300	0.01
26410101					External Grants	2.300	0.01
				27	Social benefits	866.417	4.02
			271		Social Security benefits	114.000	0.53
		2712			Social Security benefits in Kind	114.000	0.53
	271201				Social Security benefits in Kind	114.000	0.53
27120101					Health insurance to retired citizens	114.000	0.53
			272		Social assistance benefits	726.067	3.37
		2721			Social assistance benefits in Cash	285.457	1.32
	272101				Social Welfare	265.200	1.23
27210101					Social Welfare	265.200	1.23
	272102				Marriage Grants	13.250	0.06
27210201					Marriage Grants	13.250	0.06
	272108				Support Educational Services	7.000	0.03
27210801					Support Educational Services	7.000	0.03
	272199				Social Security benefits in Cash - Other	0.007	0.00
27219901					Social Security benefits in Cash - Other	0.007	0.00
		2722			Social Security benefits in Kind	440.610	2.04
	272202				Health Services abroad	440.610	2.04
27220201					For Nationals	410.600	1.90

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
27220202					For Students and Envoys	30.010	0.14
			273		Employer social benefits	26.350	0.12
		2732			Employer social benefits in Kind	26.350	0.12
	273201				Medical Care	11.553	0.05
27320101					Medical Care	11.553	0.05
	273203				Education	14.797	0.07
27320301					Education	14.797	0.07
				28	Other Expenditures and Remittances	1,853.469	8.60
			281		Rent Natural Assets	0.032	0.00
		2811			Rent Lands	0.032	0.00
	281101				Rent Lands	0.032	0.00
28110101					Rent Lands	0.032	0.00
			282		Other Miscellaneous Expenditures and Remittances	1,843.783	8.55
		2821			Missions	537.746	2.49
	282101				Scholarships for Personnel	30.820	0.14
28210101					Scholarships for Personnel	30.820	0.14
	282102				Scholarships for Students	506.926	2.35
28210201					Scholarships for Students	506.926	2.35
		2822			Religious Missions	0.398	0.00
	282201				Religious Missions	0.398	0.00
28220101					Religious Missions	0.398	0.00
		2823			Execution of legal Provisions	18.832	0.09
	282301				Execution of legal Provisions	18.832	0.09
28230101					Execution of legal Provisions	18.832	0.09
		2824			Individual Remittances	243.088	1.13
	282401				Accidents Indemnification	0.304	0.00
28240101					Accidents Indemnification	0.304	0.00
	282402				Awards & Bonuses for Non-employees	93.356	0.43

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
28240201					Awards & Bonuses for Non-employees	93.356	0.43
	282403				Real Estate Loans Interest	75.000	0.35
28240301					Real Estate Loans Interest	75.000	0.35
	282404				Relief from Real Estate Loans	74.128	0.34
28240401					Relief from Real Estate Loans	74.128	0.34
	282499				Other Individual Remittances	0.300	0.00
28249901					Other Individual Remittances	0.300	0.00
		2825			Supporting National Establishments	2.525	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	0.200	0.00
28250301					Assistance to clubs and sportive Activities	0.200	0.00
	282504				Assistance to Unions and Public Societies	1.861	0.01
28250401					Assistance to Unions and Public Societies	1.861	0.01
		2826			Zakat Remittances	9.500	0.04
	282601				Zakat House Subsidies	1.500	0.01
28260101					Zakat House Subsidies	1.500	0.01
	282602				Zakat transferred to Zakat house from Companies	8.000	0.04
28260201					Zakat transferred to Zakat house from Companies	8.000	0.04
		2827			Compensation of special and Various Activities	135.000	0.63
	282702				Various Activities	135.000	0.63
28270201					Various Activities	135.000	0.63
		2829			Other Expenditures and Commitments	896.694	4.16
	282901				Contingent Expenditures	500.000	2.32
28290101					Contingent Expenditures	500.000	2.32
	282902				Local Conferences	3.400	0.02
28290201					Local Conferences	3.400	0.02

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282903				International Conferences	0.050	0.00
28290301					International Conferences	0.050	0.00
	282904				Tournaments	0.010	0.00
28290401					Tournaments	0.010	0.00
	282905				Justice Affairs	290.964	1.35
28290501					Justice Affairs	290.964	1.35
	282906				Formal Assignments abroad	34.270	0.16
28290601					Formal Assignments abroad	34.270	0.16
	282908				Government air crafts operating costs	18.000	0.08
28290801					Government air crafts operating costs	18.000	0.08
	282910				Head of State Allocations (Amiri's)	50.000	0.23
28291001					Head of State Allocations (Amiri's)	50.000	0.23
			285		Losses of Currency Differences	9.654	0.04
		2851			Losses of Currency Differences	9.654	0.04
	285101				Losses of Currency Differences	9.654	0.04
28510101					Losses of Currency Differences	9.654	0.04
					Total current expense	19,243.280	89.28

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				32	Purchase of non-current assets	2,311.720	10.72
			323		Purchase of non-current non-financial tangible assets	451.410	2.09
		3231			Purchase Lands	0.000	0.00
	323101				Purchase and acquisition of Land	0.000	0.00
32310102					Acquisition of Land	0.000	0.00
		3232			Purchase of buildings and land improvements	1.085	0.01
	323202				Purchase and acquisition of housing units	0.600	0.00
32320201					Purchase of housing units	0.600	0.00
	323204				Purchase and acquisition of government buildings	0.000	0.00
	323208				Purchase a temporary/roving buildings	0.485	0.00
32320801					Purchase a temporary/roving buildings	0.485	0.00
		3233			Purchase of machinery and equipment,other assets	450.255	2.09
	323301				Purchase of machinery and equipment land transportation	20.270	0.09
32330101					Purchase of machinery and equipment land transportation	20.270	0.09
	323303				Purchase of machinery and equipment air transportation	170.000	0.79
32330301					Purchase of machinery and equipment air transportation	170.000	0.79
	323304				Purchase of machinery and equipment sea transportation	3.377	0.02
32330401					Purchase of machinery and equipment sea transportation	3.377	0.02
	323306				Purchase of furniture	8.864	0.04
32330601					Purchase of furniture	8.493	0.04
32330602					Purchase of furniture-personnel housing	0.371	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

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	53.870	0.25
32330701					Purchase of machinery and communications equipment	31.309	0.15
32330702					Purchase of machinery and equipment information technology	21.710	0.10
32330703					Purchase of machinery and office equipment	0.851	0.00
	323308				Purchase of machinery and heavy equipment	20.990	0.10
32330801					Purchase of machinery and heavy equipment	20.990	0.10
	323309				Purchase of electrical equipment	2.340	0.01
32330901					Purchase of electrical equipment	2.340	0.01
	323310				Purchase of machinery and mechanical equipment	17.035	0.08
32331001					Purchase of machinery and equipment refrigeration,air conditioning and elevators	2.320	0.01
32331002					Purchase engines,turbines & their main parts	13.324	0.06
32331003					Purchase pumps and pistons	0.410	0.00
32331004					Purchase of materials handling equipment	0.188	0.00
32331005					Purchase of machinery and equipment for trainee	0.500	0.00
32331099					Purchase of machinery and other mechanical equipment	0.293	0.00
	323311				Purchase of equipment measurement, calibration and workshops maintenance	0.642	0.00
32331101					Purchase of equipment measurement and calibration	0.139	0.00
32331102					Purchase of equipment workshops maintenance	0.503	0.00
	323312				Purchase of special equipment	10.782	0.05
32331201					Purchase of special equipment	10.782	0.05
	323313				Purchase of medical and Laboratories equipment	47.800	0.22
32331301					Purchase of medical and Laboratories equipment	47.800	0.22

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323314				Purchase of traffic equipment	1.505	0.01
32331401					Purchase of traffic equipment	1.505	0.01
	323315				Purchase of sports equipment	0.230	0.00
32331501					Purchase of sports equipment	0.230	0.00
	323316				Purchase of musical instruments	0.050	0.00
32331601					Purchase of musical instruments	0.050	0.00
	323317				Purchase of equipment and a miscellaneous external tools	0.000	0.00
32331701					Purchase of equipment and a miscellaneous external tools	0.000	0.00
	323318				Purchase of military equipment	92.500	0.43
32331801					Purchase of military equipment	92.500	0.43
		3235			Purchase of cultural and heritage assets	0.070	0.00
	323501				Purchase of Artistic antiques and heratige	0.070	0.00
32350101					Purchase of Artistic antiques and heratige	0.070	0.00
			326		Purchase of biological assets (agricultural assets)	0.020	0.00
		3262			Purchase of biological assets (agricultural assets) for breeding	0.020	0.00
	326202				Livestock non-productive	0.020	0.00
32620201					Livestock non-productive	0.020	0.00
			327		Construction Projects,Maintenance	1,860.290	8.63
		3271			Buildings and improvements on lands	914.056	4.24
	327101				Construction Projects,Maintenance-Housing complexes	1.384	0.01
32710101					Construction Projects - Housing complexes	0.800	0.00
32710102					Maintenance - Housing complexes	0.584	0.00
	327102				Construction Projects,Maintenance-Housing units	2.100	0.01
32710201					Construction Projects - Housing units	2.100	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327103				Construction Projects,Maintenance-commercial buildings	1.083	0.01
32710301					Construction Projects - commercial buildings	1.070	0.00
32710302					Maintenance - commercial buildings	0.013	0.00
	327104				Construction Projects,Maintenance-government buildings	75.026	0.35
32710401					Construction Projects -government buildings	35.907	0.17
32710402					Maintenance - government buildings	39.119	0.18
	327105				Construction Projects,Maintenance- civil and social services facilities	518.564	2.41
32710501					Construction Projects- civil and social services facilities	496.241	2.30
32710502					Maintenance- civil and social services facilities	22.323	0.10
	327106				Construction Projects,Maintenance-industrial buildings	80.880	0.38
32710601					Construction Projects- industrial buildings	60.855	0.28
32710602					Maintenance- industrial buildings	20.025	0.09
	327107				Construction Projects,Maintenance-Public buildings entertainment	50.087	0.23
32710701					Construction Projects- Public buildings entertainment	35.842	0.17
32710702					Maintenance-Public buildings entertainment	14.245	0.07
	327108				Construction Projects,Maintenance-temporary/roving buildings	0.028	0.00
32710802					Maintenance- temporary/roving building	0.028	0.00
	327109				Construction Projects,Maintenance-military buildings and facilities	107.340	0.50
32710901					Construction Projects-military buildings and facilities	96.970	0.45
32710902					Maintenance-military buildings and facilities	10.370	0.05
	327150				Construction Projects,Maintenance-improvements on lands	77.564	0.36
32715001					Construction Projects- improvements on lands	10.051	0.05

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32715002					Maintenance- improvements on lands	67.513	0.31
		3272			Maintenance- Equipment,Machines and other assets	240.199	1.11
	327206				Furniture and Equipment related to construction projects and maintenance	0.185	0.00
32720602					Maintenance - Furniture and Equipment	0.185	0.00
	327209				Electric Equipment related to construction projects and maintenance	0.145	0.00
32720902					Maintenance- Electric Equipment	0.145	0.00
	327210				Mechanical Equipment related to construction projects and maintenance	231.218	1.07
32721002					Maintenance - Equipment for refrigeration,air conditioning and elevators	25.218	0.12
32721004					Maintenance Engines,turbines & their main parts	201.000	0.93
32721006					Maintenance- pumps and pistons	5.000	0.02
	327212				Special equipment related to construction projects and maintenance	8.651	0.04
32721202					Maintenance - Special equipment	8.651	0.04
		3273			Construction Projects and Maintenance-Infrastructure assets	706.035	3.28
	327301				Construction Projects and Maintenance-Road	274.980	1.28
32730101					Construction Projects-Road	239.900	1.11
32730102					Maintenance-Road	35.080	0.16
	327302				Construction Projects and Maintenance-Bridges and tunnels	65.650	0.30
32730201					Construction Projects-Bridges and tunnels	65.600	0.30
32730202					Maintenance-Bridges and tunnels	0.050	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds For the Fiscal Year 2020/2021

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Categor y	Group	Chapter			
	327304				Construction Projects and Maintenance-Airport	49.100	0.23
32730401					Construction Projects-Airport	46.010	0.21
32730402					Maintenance-Airport	3.090	0.01
	327305				Construction Projects and Maintenance-seaport	11.100	0.05
32730501					Construction Projects-seaport	11.000	0.05
32730502					Maintenance-seaport	0.100	0.00
	327306				Construction Projects and Maintenance-water network	30.030	0.14
32730601					Construction Projects-water network	22.400	0.10
32730602					Maintenance-water network	7.630	0.04
	327307				Construction Projects and Maintenance-sewerage network	40.845	0.19
32730701					Construction Projects-sewerage network	23.040	0.11
32730702					Maintenance-sewerage network	17.805	0.08
	327308				Construction Projects and Maintenance-communication network	22.125	0.10
32730801					Construction Projects-communication network	11.350	0.05
32730802					Maintenance-communication network	10.775	0.05
	327309				Construction Projects and Maintenance-electricity network	195.105	0.91
32730901					Construction Projects-electricity network	85.100	0.39
32730902					Maintenance-electricity network	110.005	0.51
	327310				Construction Projects and Maintenance-gas network	17.100	0.08
32731001					Construction Projects-gas network	15.800	0.07
32731002					Maintenance-gas network	1.300	0.01
					Total Capital Expenditures	2,311.720	10.72
					Total Current Expenses & Capital Expenditures	21,555.000	100.00

Table (5)
Distribution of the Governmental Authorities
For the Fiscal Year 2020/2021

Functional Group Code	Functional Section Code	Description	Amount	%
	701	General Public Services	7,444.434	34.54
7011		Executive and legislative organs,financial and fiscal affairs and external affairs	929.510	4.31
7012		Foreign economic aid	58.125	0.27
7013		Public Services	352.543	1.64
7014		Basic research	0.000	0.00
7015		Research and development general public Services	0.000	0.00
7016		General public services not elsewhere classified	627.914	2.91
7017		Public debt transactions	0.000	0.00
7018		Transfers of a general character between different levels of government	5,476.342	25.41
	702	Defense	2,084.328	9.67
7021		Military defense	2,082.696	9.66
7022		Civil defense	1.632	0.01
7023		Foreign Military aid	0.000	0.00
7024		Research and development defense	0.000	0.00
7025		Defense not elsewhere classified	0.000	0.00
	703	Public order and safety	1,591.437	7.38
7031		Police Services	875.305	4.06
7032		Fire Protection Services	0.000	0.00
7033		Law Courts	375.464	1.74
7034		Prisons	6.482	0.03
7035		Research and development order and safety	0.000	0.00
7036		Public order and safety not elsewhere classified	334.186	1.55

Table (5)
Distribution of the Governmental Authorities
For the Fiscal Year 2020/2021

Functional Group Code	Functional Section Code	Description	Amount	%
	704	Economic Affairs	2,261.616	10.49
7041		General Economic, Commercial and labor affairs	308.267	1.43
7042		Agriculture, forestry, Fishing and Hunting	0.000	0.00
7043		Fuel and Energy	974.375	4.52
7044		Mining, Manufacturing and Construction	0.000	0.00
7045		Transport	777.773	3.61
7046		Communication	138.962	0.64
7047		Other Industries	62.219	0.29
7048		Research and development economic affairs	0.000	0.00
7049		Economic Affairs not elsewhere classified	0.020	0.00
	705	Environmental Protection	120.831	0.56
7051		Waste management	0.005	0.00
7052		Waste water management	120.826	0.56
7053		Pollution abatement	0.000	0.00
7054		Protection of biodiversity and landscapes	0.000	0.00
7055		Research and development environmental protection	0.000	0.00
7056		Environmental protection not elsewhere classified	0.000	0.00
	706	Housing and community amenities	1,911.304	8.87
7061		Housing development	0.000	0.00
7062		Community development	4.992	0.02
7063		Water Supply	125.556	0.58
7064		Street lighting	0.500	0.00
7065		Research and development housing and community amenities	0.000	0.00
7066		Housing and Community amenities not elsewhere classified	1,780.256	8.26

Table (5)
Distribution of the Governmental Authorities
For the Fiscal Year 2020/2021

Functional Group Code	Functional Section Code	Description	Amount	%
	707	Health	2,409.283	11.18
7071		Medical Products,appliances and equipment	88.009	0.41
7072		Outpatient Services	1.458	0.01
7073		Hospital Services	2,194.898	10.18
7074		Public health services	26.873	0.12
7075		Research and development Health	0.302	0.00
7076		Health not elsewhere classified	97.743	0.45
	708	Recreation,culture and Religion	597.605	2.77
7081		Recreational and sports services	4.052	0.02
7082		Cultural services	69.542	0.32
7083		Broadcasting and publishing services	193.182	0.90
7084		Religious and other community services	329.329	1.53
7085		Research and development Recreation,culture and religion	0.000	0.00
7086		Recreation,culture and religion not elsewhere classified	1.500	0.01
	709	Education	2,643.135	12.26
7091		Pre-Primary education and primary education	802.085	3.72
7092		Secondary education	759.104	3.52
7093		Post secondary nontertiary education	0.250	0.00
7094		Tertiary education	576.166	2.67
7095		Education not definable by level	68.012	0.32
7096		Subsidiary services to education	0.200	0.00
7097		Research and development education	0.100	0.00
7098		Education not elsewhere classified	437.218	2.03

Table (5)
Distribution of the Governmental Authorities
For the Fiscal Year 2020/2021

Functional Group Code	Functional Section Code	Description	Amount	%
	710	Social protection	491.027	2.28
7101		Sickness and disability	0.850	0.00
7102		Old age	0.330	0.00
7103		Survivors	5.064	0.02
7104		Family and children	13.250	0.06
7105		Unemployment	0.000	0.00
7106		Housing	149.128	0.69
7107		Social exclusion not elsewhere classified	2.660	0.01
7108		Research and development social protection	0.000	0.00
7109		Social protection not elsewhere classified	319.745	1.48
		Total	21,555.000	100.00

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

(K/D Million)

No.	Statement	Sum	%
1	Appropriation of the President of The State	50.000	0.23
	Guidance 2 - Chapter 8	50.000	0.23
2	Amiri Diwan	298.456	1.38
	Guidance 2 - Chapter 1	43.337	0.20
	Guidance 2 - Chapter 2	72.952	0.34
	Guidance 2 - Chapter 7	10.000	0.05
	Guidance 2 - Chapter 8	49.701	0.23
	Guidance 3 - Chapter 2	122.466	0.57
3	Auditing Bureau	57.528	0.27
	Guidance 2 - Chapter 1	53.438	0.25
	Guidance 2 - Chapter 2	2.134	0.01
	Guidance 2 - Chapter 7	0.035	0.00
	Guidance 2 - Chapter 8	0.144	0.00
	Guidance 3 - Chapter 2	1.777	0.01
4	Council of Ministers	140.737	0.65
	Guidance 2 - Chapter 1	99.450	0.46
	Guidance 2 - Chapter 2	27.254	0.13
	Guidance 2 - Chapter 8	3.585	0.02
	Guidance 3 - Chapter 2	10.448	0.05
5	Legal Advice and Legislation Department	46.098	0.21
	Guidance 2 - Chapter 1	44.018	0.20
	Guidance 2 - Chapter 2	1.511	0.01
	Guidance 2 - Chapter 8	0.125	0.00
	Guidance 3 - Chapter 2	0.444	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	%
6	SuperemeConcil For Planning & Development	13.121	0.06
	Guidance 2 - Chapter 1	10.544	0.05
	Guidance 2 - Chapter 2	2.084	0.01
	Guidance 2 - Chapter 8	0.055	0.00
	Guidance 3 - Chapter 2	0.438	0.00
7	Civil Service Commission	62.467	0.29
	Guidance 2 - Chapter 1	35.046	0.16
	Guidance 2 - Chapter 2	2.646	0.01
	Guidance 2 - Chapter 8	24.066	0.11
	Guidance 3 - Chapter 2	0.709	0.00
8	Ministry of Foreign Affairs	258.441	1.20
	Guidance 2 - Chapter 1	135.742	0.63
	Guidance 2 - Chapter 2	64.280	0.30
	Guidance 2 - Chapter 7	22.915	0.11
	Guidance 2 - Chapter 8	14.691	0.07
	Guidance 3 - Chapter 2	20.813	0.10
9	Ministry of Finance - General Department	126.839	0.59
	Guidance 2 - Chapter 1	70.460	0.33
	Guidance 2 - Chapter 2	30.511	0.14
	Guidance 2 - Chapter 7	0.004	0.00
	Guidance 2 - Chapter 8	8.381	0.04
	Guidance 3 - Chapter 2	17.483	0.08
10	Ministry of Finance - General Accounting	6,240.195	28.95
	Guidance 2 - Chapter 5	19.200	0.09
	Guidance 2 - Chapter 6	5,431.167	25.20
	Guidance 2 - Chapter 7	13.250	0.06
	Guidance 2 - Chapter 8	776.578	3.60

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

(K/D Million)

No.	Statement	Sum	%
11	Public Customs Depart.	101.411	0.47
	Guidance 2 - Chapter 1	98.120	0.46
	Guidance 2 - Chapter 2	1.449	0.01
	Guidance 2 - Chapter 8	0.235	0.00
	Guidance 3 - Chapter 2	1.607	0.01
12	Ministry of Commerce and Industry	282.111	1.31
	Guidance 2 - Chapter 1	45.017	0.21
	Guidance 2 - Chapter 2	5.533	0.03
	Guidance 2 - Chapter 5	230.000	1.07
	Guidance 2 - Chapter 7	0.062	0.00
	Guidance 2 - Chapter 8	0.205	0.00
	Guidance 3 - Chapter 2	1.294	0.01
13	Ministry of Justice	320.109	1.49
	Guidance 2 - Chapter 1	20.864	0.10
	Guidance 2 - Chapter 2	1.066	0.00
	Guidance 2 - Chapter 8	293.498	1.36
	Guidance 3 - Chapter 2	4.681	0.02
14	Ministry of Interior	1,183.775	5.49
	Guidance 2 - Chapter 1	1,002.975	4.65
	Guidance 2 - Chapter 2	95.795	0.44
	Guidance 2 - Chapter 7	16.000	0.07
	Guidance 2 - Chapter 8	9.368	0.04
	Guidance 3 - Chapter 2	59.637	0.28
15	Ministry of Defence	1,650.891	7.66
	Guidance 2 - Chapter 1	944.098	4.38
	Guidance 2 - Chapter 2	346.784	1.61
	Guidance 2 - Chapter 7	16.930	0.08
	Guidance 2 - Chapter 8	16.398	0.08
	Guidance 3 - Chapter 2	326.681	1.52

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

(K/D Million)

No.	Statement	Sum	%
16	National Guards	438.475	2.03
	Guidance 2 - Chapter 1	316.487	1.47
	Guidance 2 - Chapter 2	22.616	0.10
	Guidance 2 - Chapter 7	0.010	0.00
	Guidance 2 - Chapter 8	2.259	0.01
	Guidance 3 - Chapter 2	97.103	0.45
17	Ministry of Education	1,991.046	9.24
	Guidance 2 - Chapter 1	1,889.509	8.77
	Guidance 2 - Chapter 2	66.046	0.31
	Guidance 2 - Chapter 7	7.069	0.03
	Guidance 2 - Chapter 8	2.976	0.01
	Guidance 3 - Chapter 2	25.446	0.12
18	Ministry of Higher Education	605.479	2.81
	Guidance 2 - Chapter 1	26.643	0.12
	Guidance 2 - Chapter 2	3.402	0.02
	Guidance 2 - Chapter 7	0.650	0.00
	Guidance 2 - Chapter 8	574.250	2.66
	Guidance 3 - Chapter 2	0.534	0.00
19	Ministry of Public Health	2,382.854	11.05
	Guidance 2 - Chapter 1	1,067.576	4.95
	Guidance 2 - Chapter 2	600.535	2.79
	Guidance 2 - Chapter 7	514.410	2.39
	Guidance 2 - Chapter 8	3.730	0.02
	Guidance 3 - Chapter 2	196.603	0.91

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

(K/D Million)

No.	Statement	Sum	%
20	Ministry of Social Affairs & Labour	387.049	1.80
	Guidance 2 - Chapter 1	102.239	0.47
	Guidance 2 - Chapter 2	9.548	0.04
	Guidance 2 - Chapter 7	265.007	1.23
	Guidance 2 - Chapter 8	3.474	0.02
	Guidance 3 - Chapter 2	6.781	0.03
21	Ministry of Information	199.031	0.92
	Guidance 2 - Chapter 1	150.734	0.70
	Guidance 2 - Chapter 2	36.350	0.17
	Guidance 2 - Chapter 7	0.075	0.00
	Guidance 2 - Chapter 8	0.954	0.00
	Guidance 3 - Chapter 2	10.918	0.05
22	Ministry of Awkaf and Islamic Affairs	318.442	1.48
	Guidance 2 - Chapter 1	267.862	1.24
	Guidance 2 - Chapter 2	30.866	0.14
	Guidance 2 - Chapter 6	1.300	0.01
	Guidance 2 - Chapter 8	3.953	0.02
	Guidance 3 - Chapter 2	14.461	0.07
23	Awkaf Secretariat General	8.387	0.04
	Guidance 2 - Chapter 1	7.051	0.03
	Guidance 2 - Chapter 2	1.111	0.01
	Guidance 2 - Chapter 8	0.065	0.00
	Guidance 3 - Chapter 2	0.160	0.00
24	Ministry of Communication	144.177	0.67
	Guidance 2 - Chapter 1	118.062	0.55
	Guidance 2 - Chapter 2	10.407	0.05
	Guidance 2 - Chapter 8	0.102	0.00
	Guidance 3 - Chapter 2	15.606	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	%
25	Ministry of Public Works	1,046.423	4.85
	Guidance 2 - Chapter 1	250.000	1.16
	Guidance 2 - Chapter 2	44.801	0.21
	Guidance 2 - Chapter 8	8.612	0.04
	Guidance 3 - Chapter 2	743.010	3.45
26	National Council for Culture, Arts & Literature	26.227	0.12
	Guidance 2 - Chapter 1	19.115	0.09
	Guidance 2 - Chapter 2	3.425	0.02
	Guidance 2 - Chapter 8	0.836	0.00
	Guidance 3 - Chapter 2	2.851	0.01
27	Ministry of Oil	343.830	1.60
	Guidance 2 - Chapter 1	10.079	0.05
	Guidance 2 - Chapter 2	1.321	0.01
	Guidance 2 - Chapter 5	328.371	1.52
	Guidance 2 - Chapter 8	4.001	0.02
	Guidance 3 - Chapter 2	0.058	0.00
28	Ministry of Energy - water & electercity	2,543.876	11.80
	Guidance 2 - Chapter 1	471.421	2.19
	Guidance 2 - Chapter 2	1,515.895	7.03
	Guidance 2 - Chapter 8	1.095	0.01
	Guidance 3 - Chapter 2	555.465	2.58
29	Public Authority For Civil Aviation	161.963	0.75
	Guidance 2 - Chapter 1	79.563	0.37
	Guidance 2 - Chapter 2	8.593	0.04
	Guidance 2 - Chapter 8	0.055	0.00
	Guidance 3 - Chapter 2	73.752	0.34

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

(K/D Million)

No.	Statement	Sum	%
31	Central statistical office	7.179	0.03
	Guidance 2 - Chapter 1	5.330	0.02
	Guidance 2 - Chapter 2	1.610	0.01
	Guidance 2 - Chapter 8	0.049	0.00
	Guidance 3 - Chapter 2	0.190	0.00
32	Financial Controllers Agency	12.389	0.06
	Guidance 2 - Chapter 1	11.994	0.06
	Guidance 2 - Chapter 2	0.207	0.00
	Guidance 2 - Chapter 8	0.015	0.00
	Guidance 3 - Chapter 2	0.173	0.00
33	Kuwait Financial Intelligence Unit	2.694	0.01
	Guidance 2 - Chapter 1	1.831	0.01
	Guidance 2 - Chapter 2	0.719	0.00
	Guidance 2 - Chapter 8	0.013	0.00
	Guidance 3 - Chapter 2	0.131	0.00
88	Complementary Allocation	103.300	0.48
	Guidance 2 - Chapter 1	103.300	0.48
	Total Expenditures	21,555.000	100.00

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 2020/2021

Functional Group Code	Functional Section Code	Description	Amount	%
	701	General Public Services	90.362	12.16
7011		Executive and legislative organs, financial and fiscal affairs and external affairs	0.545	0.07
7013		Public Services	89.817	12.09
	702	Defense	0.420	0.06
7021		Military defense	0.420	0.06
	703	Public order and safety	19.405	2.61
7031		Police Services	16.000	2.15
7033		Law Courts	0.355	0.05
7034		Prisons	3.050	0.41
	704	Economic Affairs	576.021	77.53
7041		General Economic, Commercial and labor affairs	0.500	0.07
7045		Transport	575.501	77.46
7046		Communication	0.020	0.00
	705	Environmental Protection	22.567	3.04
7052		Waste water management	22.567	3.04
	706	Housing and community amenities	1.585	0.21
7062		Community development	1.085	0.15
7063		Water Supply	0.500	0.07
	707	Health	30.150	4.06
7073		Hospital Services	30.150	4.06

Table (7)
Capital expenditures for Public Works Distributed
on Functional Group & Section Code
For the Fiscal Year 2020/2021

Functional Group Code	Functional Section Code	Description	Amount	%
	708	Recreation,culture and Religion	2.500	0.34
7081		Recreational and sports services	0.000	0.00
7084		Religious and other community services	2.500	0.34
	709	Education	0.000	0.00
7095		Education not definable by level	0.000	0.00
		Total	743.010	100.00

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 2020/2021

Functional Group Code	Functional Section Code	Description	Amount	%
	701	General Public Services	6,056.517	97.06
7012		Foreign economic aid	58.125	0.93
7016		General public services not elsewhere classified	625.350	10.02
7018		Transfers of a general character between different levels of government	5,373.042	86.10
	704	Economic Affairs	19.200	0.31
7045		Transport	19.200	0.31
	708	Recreation,culture and Religion	1.500	0.02
7086		Recreation,culture and religion not elsewhere classified	1.500	0.02
	710	Social protection	162.978	2.61
7104		Family and children	13.250	0.21
7106		Housing	149.128	2.39
7109		Social protection not elsewhere classified	0.600	0.01
		Total	6,240.195	100.00

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.