

موازنة  
**23/22**  
BUDGET

# The General Budget for the Fiscal Year 2022/2023

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## **Introduction**

The general budget of the state of Kuwait reflects the approved plan for the financial year 2022/2023. 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 2022/2023 in accordance with the financial, social and economic policies of the country.

### **The most prominent features of the annual budget 2022/2023:**

- 1- The budget of the fiscal year 2022/2023 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 2022/2023 was prepared according to the provision of the circular No. (5) for the year 2021 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 80 \$ / barrel, and the volume of production is 2.730 million / barrel per day.
- 3- Necessary allocations have been listed for the continuing projects of the annul plan 2022/2023.

- 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.**

# موازنة 23/22 B U D G E T

## Part One

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Decree Law (7) for the fiscal year 2022  
Budget Appropriation for Ministries and  
Government Departments

**Decree Law No ( 7 ) For the Year 2022  
Concerning Budget Appropriation  
Of Ministries and Government Departments  
For The Fiscal Year 2022/2023**

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- After pursuing the Constitution,
- And upon the Amiri order issued on 10 of rabi Al-akher, corresponding to November 15 of 2021, seeking the assistance of his highness the crown prince to exercise some of the constitutional powers of the Amir,
- 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 2022/2023 are estimated as KD 23,399,125,000 (Twenty three billion, three hundred and ninety nine million, one hundred and twenty five 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 2022/2023 are estimated at KD 23,522,963,000 (twenty three billion, five hundred and twenty two million, nine hundred and sixty three thousand dinars), distributed on the Chapters listed in the Table (B) attached to this law.

**Clause (3)**

Expenditures are estimated to exceed revenues at KD 123,838,000 (One hundred and twenty three million, eight hundred and thirty eight thousand dinars).

**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 1<sup>st</sup> 2022.

**The Vice Amir Of Kuwait  
Meshal Al Ahmed Al Jaber Al Sabah**

**Issued at Al seef Palace:  
On the        1443  
Corresponding to        2022**

**Table (A)**  
**The Revenues Estimates of Ministries**  
**& Governmental Department. for the Fiscal Year 2022/2023**

Group	Chapter	Description	Fiscal Year 2022/2023		Fiscal Year 2021/2022
			Detailed	Total	
	<b>11</b>	<b>Oil Revenues</b>		<b>21,321,483,000</b>	<b>9,127,184,000</b>
111		Crude Oil and Gaz	21,321,483,000		9,127,184,000
	<b>12</b>	<b>Taxes</b>		<b>564,688,000</b>	<b>526,119,000</b>
121		Taxes on income,profits, and capital gains	158,000,000		131,000,000
122		Taxes on payroll and workforce	0		0
123		Taxes on property	18,000,000		16,443,000
124		Taxes on goods and services	0		0
125		Taxes on international trade on transactions	388,688,000		378,676,000
126		Other Taxes	0		0
	<b>13</b>	<b>Social Contributions</b>		<b>105,000,000</b>	<b>110,000</b>
131		Social security contributions	0		0
132		Other social contributions	105,000,000		110,000
	<b>14</b>	<b>Grants</b>		<b>0</b>	<b>0</b>
141		From foreign governments	0		0
142		From international organizations	0		0
143		From other general government units	0		0
	<b>15</b>	<b>Other revenue</b>		<b>1,393,706,000</b>	<b>1,269,218,000</b>
151		Property income	82,287,000		79,969,300
152		Sales of goods and services	851,766,000		824,439,770
153		Fines,penalties,and forfeits	170,588,000		164,565,400
154		Voluntary transfers other than grants	0		0
155		Miscellaneous and unidentified revenue	289,065,000		200,243,530
	<b>16</b>	<b>Revenues disposal of assets and other non-operating revenues</b>		<b>14,248,000</b>	<b>6,639,000</b>
162		Disposal of non-financial assets revenues	10,000,000		2,400,000
163		Differences in currency exchange revenues	4,248,000		4,239,000
<b>Total Revenues</b>			<b>23,399,125,000</b>	<b>23,399,125,000</b>	<b>10,929,270,000</b>

**Table (B)**  
**Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2022/2023**

Number	Authority	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures
		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
2	Amiri Diwan	46,477,000	68,736,000			9,000,000	50,901,000	113,816,000	288,930,000
3	Audit Bureau	64,342,000	1,643,000			35,000	162,000	1,448,000	67,630,000
4	Ministers Council	96,141,000	42,594,000				310,000	29,204,000	168,249,000
5	Legal Advice & Legislation Dept.	52,324,000	1,850,000				80,000	1,295,000	55,549,000
6	Supreme Council For Planning & Development	8,311,000	1,745,000				170,000	288,000	10,514,000
7	Civil Service Commission	22,769,000	2,556,000				25,296,000	351,000	50,972,000
8	Ministry of Foreign Affairs	117,990,000	65,698,000			17,170,000	4,045,000	20,219,000	225,122,000
9	Ministry of Finance-Gen. Administration	78,572,000	30,108,000			6,000	17,861,000	67,856,000	194,403,000
10	Ministry of Finance - General Accounts			12,692,000	5,628,058,000	26,000,000	375,197,000	0	6,041,947,000
11	General Adm.of Customs	143,835,000	1,725,000				400,000	1,798,000	147,758,000
12	Ministry of Commerce & Industry	47,587,000	5,737,000	383,905,000		62,000	152,000	1,937,000	439,380,000
13	Ministry of Justice	39,500,000	918,000				270,862,000	6,010,000	317,290,000
14	Ministry of Interior	1,205,503,000	85,069,000			16,200,000	9,550,000	38,513,000	1,354,835,000
15	Ministry of Defence	1,088,713,000	517,003,000			16,780,000	13,526,000	282,772,000	1,918,794,000
16	National Guards	355,549,000	21,036,000			10,000	2,161,000	94,502,000	473,258,000
17	Ministry of Education	2,118,098,000	81,093,000			6,226,000	3,251,000	22,946,000	2,231,614,000



**Table (B)**  
**Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2022/2023**

Number	A u t h o r i t y	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures
		Guidance 2 - Current expenses						Guidance 3 - Capital expenditures	
		21 Compensation of employees	22 Goods and Services	25 Subsidies	26 Grants	27 Social benefits	28 Other Expenditures and Remittances	32 Capital expenditures	
18	Ministry of Higher Education	28,847,000	4,240,000			31,900,000	572,355,000	480,000	637,822,000
19	Ministry of Public Health	1,225,746,000	870,437,000			357,800,000	3,730,000	230,959,000	2,688,672,000
20	Ministry of Social Affairs & Works	110,423,000	9,600,000			255,005,000	1,759,000	5,111,000	381,898,000
21	Ministry of Information	182,420,000	29,373,000			25,000	870,000	5,102,000	217,790,000
22	Ministry of Awkaf & Islamic Affairs	355,284,000	34,993,000		1,000,000		4,643,000	16,642,000	412,562,000
23	Awkaf Secretariat General	7,128,000	715,000				34,000	107,000	7,984,000
24	Ministry of Communications	105,068,000	5,808,000				17,264,000	11,276,000	139,416,000
25	Ministry of Public Works	253,304,000	48,722,000				3,222,000	775,634,000	1,080,882,000
26	National Council For Culture, Fine Arts & Letters	20,004,000	5,381,000				1,388,000	2,747,000	29,520,000
27	Ministry of oil	11,491,000	1,416,000	401,340,000			3,916,000	220,000	418,383,000
28	Ministry of Electricity&Water	598,926,000	2,129,991,000				845,000	508,096,000	3,237,858,000
29	General Administration For Civil Aviation	119,870,000	9,552,000				100,000	65,665,000	195,187,000
31	Central Statistcal Bureau	6,193,000	973,000				35,000	120,000	7,321,000
32	Financial Controllers Egency	16,838,000	1,018,000				93,000	847,000	18,796,000
33	Kuwait Financial Intelligence Unit	3,212,000	615,000				27,000	203,000	4,057,000
34	Competition Protection Agency	7,130,000	1,308,000			0	22,000	110,000	8,570,000
88	General Supplementary Appropriations	0							0
Total Expenses		8,537,595,000	4,081,653,000	797,937,000	5,629,058,000	736,219,000	1,434,227,000	2,306,274,000	23,522,963,000

**The Distribution of Revenues Estimates**  
**Commitments For Deficit and Surplus For the Fiscal Year 2022/2023**

	Fiscal Year 2022/2023		Fiscal Year 2021/2022	
	Amount	Percentage	Amount	Percentage
Expenditures Allocations of Ministries & Gov. Depts.	23,522,963,000	101%	23,048,000,000	211%
Increases in Expenditures & Allocations over Revenues	-123,838,000	-1%	-12,118,730,000	-111%
<b>Total</b>	<b>23,399,125,000</b>	<b>100%</b>	<b>10,929,270,000</b>	<b>100%</b>

# موازنة 23/22 B U D G E T

## Part Two

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## Summary of Revenues and Expenditures

### Revenues

Chapter number	Chapter name	Amount	Percentage
11	Oil Revenues	21,321.483	91.12
12	Taxes	564.688	2.41
13	Social Contributions	105.000	0.45
14	Grants	0.000	0.00
15	Other revenue	1,393.706	5.96
16	Revenues disposal of assets and other non-operating revenues	14.248	0.06
	<b>Total Revenues</b>	<b>23,399.125</b>	<b>100.00</b>

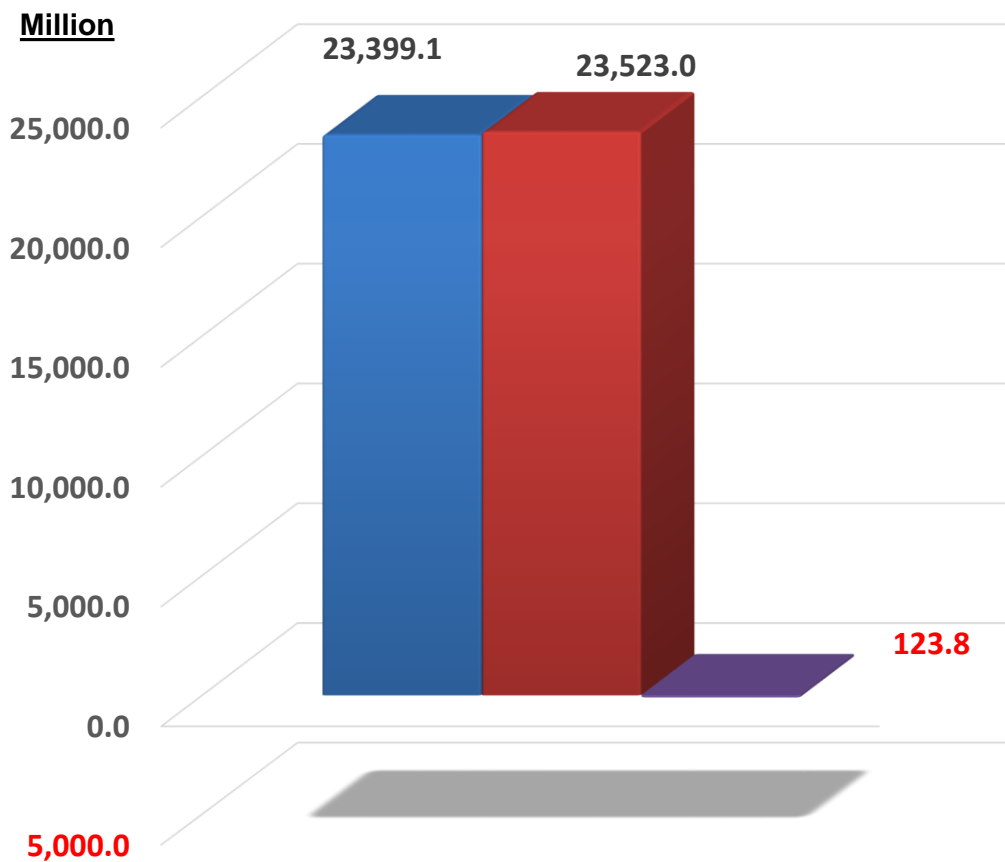
### Current Expenses & Capital Expenditures

Chapter number	Chapter name	Amount	Percentage
21	Compensation of employees	8,537.595	36.29
22	Goods and Services	4,081.653	17.35
25	Subsidies	797.937	3.39
26	Grants	5,629.058	23.93
27	Social benefits	736.219	3.13
28	Other Expenditures and Remittances	1,434.227	6.10
	<b>Total Current Expenses</b>	<b>21,216.689</b>	<b>90.20</b>
32	Purchase non-current assets	2,306.274	9.80
	<b>Total Capital Expenditures</b>	<b>2,306.274</b>	<b>9.80</b>
	<b>Total Current Expenses &amp; Capital Expenditures</b>	<b>23,522.963</b>	<b>100.00</b>

### The Distribution of Revenue Estimates

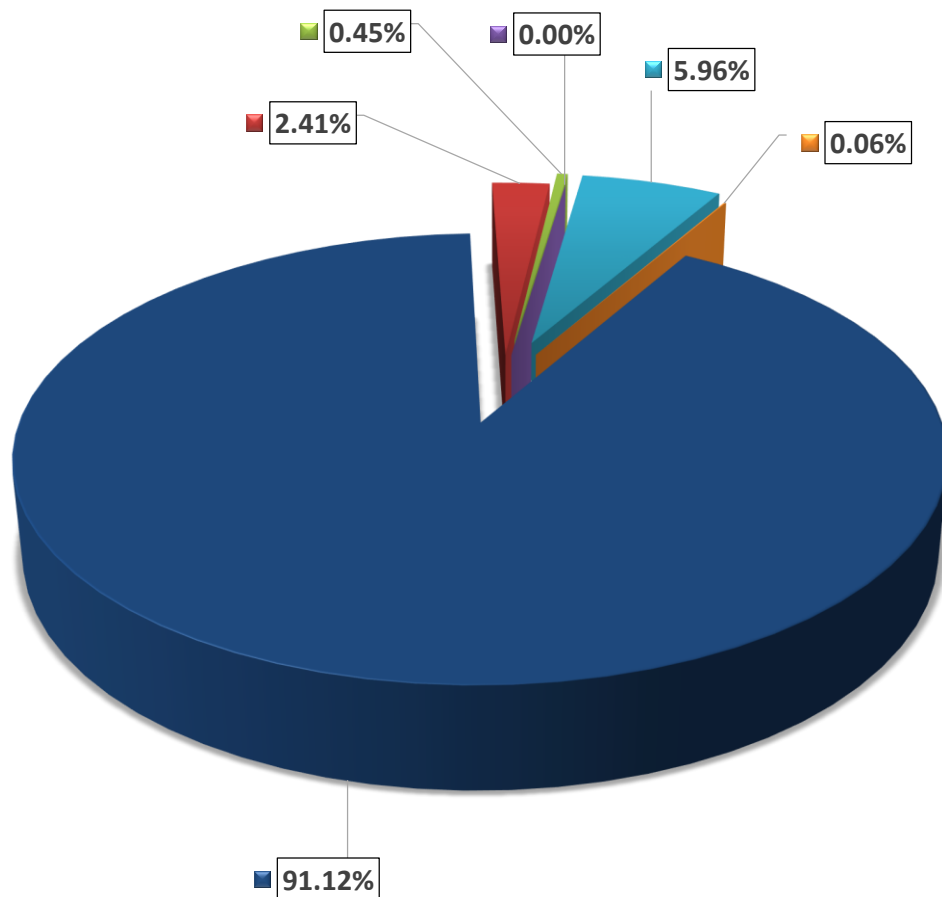
Surplus	-123.838
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## Summary of Financial Position



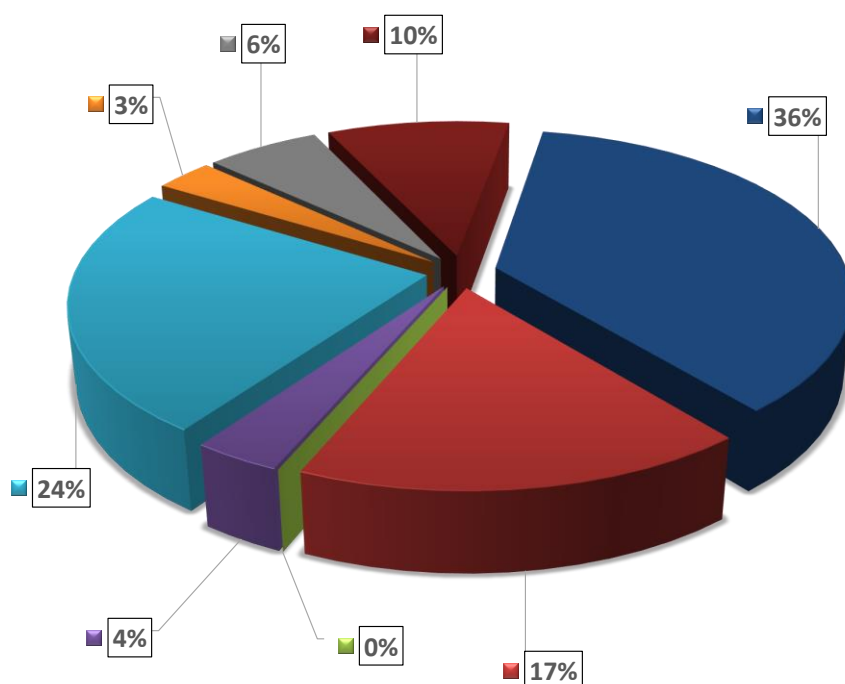
■ Revenues    ■ Expenditure    ■ Surplus

## 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

# موازنة 23/22 B U D G E T

## Part Three

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## Revenues



**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				11	<b>Oil Revenues</b>	<b>21,321.483</b>	<b>91.12</b>
			111		<b>Crude Oil and Gas</b>	<b>21,321.483</b>	<b>91.12</b>
		1111			Crude Oil and Gas	21,037.928	89.91
	111101				Crude Oil and Gas	21,037.928	89.91
11110101					Crude Oil and Gas	21,037.928	89.91
		1112			Gas	283.555	1.21
	111201				Gas	283.555	1.21
11120101					Gas	283.555	1.21
				12	<b>Taxes</b>	<b>564.688</b>	<b>2.41</b>
			121		<b>Taxes on income, profits, and capital gains</b>	<b>158.000</b>	<b>0.68</b>
		1212			Taxes on income, profits, and capital gains- by corporations and other enterprises	158.000	0.68
	121202				Income Tax from Foreign Companies	88.000	0.38
12120210					Income Tax from Subsidiary Companies	83.000	0.35
12120211					Income Tax Fines from Subsidiary Companies	5.000	0.02
	121203				Taxes on Kuwaitis companies	40.000	0.17
12120301					Taxes on Kuwaitis companies	40.000	0.17
	121204				Zakat collected from the kuwait companies	10.000	0.04
12120401					Zakat collected from the kuwait companies	10.000	0.04
	121205				Contributions of Kuwaiti companies in the state budget	20.000	0.09
12120501					Contributions of companies in Security Justice	0.050	0.00
12120502					Contributions of companies in Defense	0.050	0.00
12120503					Contributions of companies in Educational Services	7.000	0.03
12120504					Contributions of companies in Health Services	7.000	0.03

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12120505					Contributions of companies in Social solidarity and social Affairs	0.600	0.00
12120506					Contributions of companies in Information Services	0.050	0.00
12120507					Contributions of companies in Religious Services	0.500	0.00
12120508					Contributions of companies in Housing	4.500	0.02
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		<b>Taxes on property</b>	<b>18.000</b>	<b>0.08</b>
		1235			Other nonrecurrent taxes on property	18.000	0.08
	123501				Property transfer fees	18.000	0.08
12350101					Land	6.500	0.03
12350102					Real Estates	11.500	0.05
			125		<b>Taxes on international trade on transactions</b>	<b>388.688</b>	<b>1.66</b>
		1251			Customs and other import duties	370.110	1.58
	125101				Customs Taxes and Duties	370.000	1.58
12510101					Customs Taxes and Duties	370.000	1.58
	125102				Customs Taxes and Duties	0.110	0.00
12510201					Storage Duties	0.040	0.00
12510202					Licenses Duties	0.070	0.00
		1256			Other taxes on international trade and transactions	18.578	0.08
	125601				International Airport Departure Charges	11.000	0.05
12560101					International Airport Departure Charges	11.000	0.05
	125602				Ships Travel fees	0.001	0.00
12560201					Ships Travel fees	0.001	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	125603				Over flight fees	7.232	0.03
12560301					Over flight fees	7.232	0.03
	125699				Other fees	0.345	0.00
12569901					Other fees	0.345	0.00
				13	<b>Social Contributions</b>	<b>105.000</b>	<b>0.45</b>
			132		<b>Other social contributions</b>	<b>105.000</b>	<b>0.45</b>
		1322			Health assurance contributions	105.000	0.45
	132201				Health assurance contributions	105.000	0.45
13220101					Health assurance contributions	105.000	0.45
				15	<b>Other Revenues</b>	<b>1,393.706</b>	<b>5.96</b>
			151		<b>Property income</b>	<b>82.287</b>	<b>0.35</b>
		1511			Interest	0.610	0.00
	151101				Current Account Profits	0.610	0.00
15110101					Current Account Profits	0.610	0.00
		1514			Rent	81.677	0.35
	151401				Lands	79.727	0.34
15140101					Industrial and Agricultural Plots	38.852	0.17
15140102					Chalets	7.837	0.03
15140103					Car Parks	0.801	0.00
15140105					Real Estates invesment	31.000	0.13
15140199					Other Lands	1.237	0.01
	151402				Rent frequency (satellite waves)	1.950	0.01
15140201					Rent frequency (satellite waves)	1.950	0.01

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
			152		Sales of goods and services	851.766	3.64
		1521			Sales of goods and services	72.008	0.31
	152101				Advertisements	2.663	0.01
15210101					Television	1.000	0.00
15210102					Radio broadcasting	0.200	0.00
15201105					International Airport Advertisements	1.463	0.01
	152102				Sale of TV Programs	0.100	0.00
15210201					Sale of TV Programs	0.100	0.00
	152103				Leases	59.201	0.25
15210301					Commercial Markets	35.666	0.15
15210302					International Airport Shops	1.750	0.01
15210304					Appropriated Real Estates	0.454	0.00
15210305					Government Houses	0.360	0.00
15210306					Auditorium	0.920	0.00
15210307					Rent different government facilities	7.152	0.03
15210308					Rent government locations	8.367	0.04
15210331					Means of Transportation	0.000	0.00
15210332					Means of Transport, Equipment and Supplies Rents	0.014	0.00
15210399					Other Rents	4.518	0.02
	152104				Government Authorities Publications	0.500	0.00
15210401					Government Authorities Publications	0.500	0.00
	152105				Radio and television services revenues	0.040	0.00
15210501					Radio and television services revenues	0.040	0.00
	152106				Binding services to private companies contracts	4.004	0.02
15210601					Binding services to private companies contracts	4.004	0.02

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152107				Sale of medicines and drugs	5.500	0.02
15210701					Sale of medicines and drugs	5.500	0.02
		1522			Administrative fees	88.873	0.38
	152201				Registration of Companies & Insurance documents fees	8.002	0.03
15220101					Registration of Companies fees	8.002	0.03
15220102					Insurance documents fees	0.000	0.00
	152202				Permit Orders	6.683	0.03
15220201					Permit Orders	6.683	0.03
	152203				Precious Metal Marking Charges	3.100	0.01
15220301					Gold Marking Charges	3.000	0.01
15220302					Silver Marking Charges	0.100	0.00
	152204				Trade Marks - Duties	6.400	0.03
15220401					Trade Marks - Duties	6.400	0.03
	152206				Judicial Duties	25.350	0.11
15220601					Lawsuits Charges	25.000	0.11
15220602					Certification and Personal Status Duties	0.350	0.00
	152207				Driving Licenses Charges	2.800	0.01
15220701					Driving Licenses Charges	2.800	0.01
	152209				Aircraft's Validity and Pilots Licenses	0.920	0.00
15220901					Aircraft's Validity and Pilots Licenses	0.920	0.00
	152210				Survey & Registration of Ships	0.005	0.00
15221001					Survey & Registration of Ships	0.005	0.00
	152212				Administration fees-Tenders and Practices	6.982	0.03
15221201					Administration fees-Tenders and Practices	6.511	0.03

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15221202					Administration fees - First time Subscription fees	0.090	0.00
15221203					Administration fees - First time Classification fees	0.015	0.00
15221204					Administration fees - Renewal fees	0.230	0.00
15221205					Administration fees - Signified Approval fees	0.030	0.00
15221206					Administration fees - Tender Grievance fees	0.090	0.00
15221207					Administration fees - Request to upgrade the classification category fourth to third	0.001	0.00
15221208					Administration fees - Request to upgrade the classification category third to second	0.001	0.00
15221209					Administration fees - Request to upgrade the classification category second to first	0.002	0.00
15221210					Administration fees - Changing Contractor data or Legal Entity fees	0.012	0.00
15221211					Administration fees - Request to issue a Second Certificate or a Replacement	0.000	0.00
15221212					Administration fees - Request Certificate whom it may concern	0.000	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	0.032	0.00
15221301					Administration fees-Auctions	0.032	0.00
	152214				Administration fees-Samples and Appliances Assay	3.030	0.01
15221401					Administration fees-Samples and Appliances Assay	3.030	0.01
	152215				Administration fees-Supervision	0.100	0.00
15221501					Administration fees-Supervision	0.100	0.00
	152217				Administration fees-Certificates Issuance	1.189	0.01
15221701					Administration fees-Certificates Issuance	1.189	0.01
	152218				Residency fees	13.350	0.06
15221802					Private Maids Residence	4.750	0.02

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15221803					Dependent Residency	8.600	0.04
	152219				Action fees	0.358	0.00
15221901					Action fees	0.358	0.00
	152220				Permission fees	0.152	0.00
15222001					Permission fees	0.152	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
	152222				Offers and awards fees	0.450	0.00
15222201					Offers and awards fees	0.450	0.00
	152224				Rehabilitation companies fees	0.015	0.00
15222401					Rehabilitation companies fees	0.015	0.00
	152225				lands fees	4.000	0.02
15222501					lands fees	4.000	0.02
	152299				Miscellaneous fees	5.923	0.03
15229901					Miscellaneous fees	5.923	0.03
		1523			Incidental sales by nonmarket establishments	690.885	2.95
	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	1.115	0.00
15230303					Training Courses	0.040	0.00
15230304					Education fees	0.150	0.00
15230399					Miscellaneous	0.925	0.00
	152304				Government Publications Sale	2.997	0.01

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230401					Al-arabi magazine	0.030	0.00
15230402					Official Gazette	0.140	0.00
15230403					Arabic Heritage Books	0.001	0.00
15230404					Kuwait magazine	0.004	0.00
15230405					Islamic Perception Magazine	0.026	0.00
15230406					School Books	1.250	0.01
15230407					Intellectual World Magazine	0.020	0.00
15230408					International Theatre Series	0.021	0.00
15230409					Justice Magazine	0.001	0.00
15230410					Issuance's and Laws	0.009	0.00
15230411					World of Knowledge Series	0.150	0.00
15230412					Labor Cultural Magazine	0.005	0.00
15230413					Al-arabi Junior magazine	0.021	0.00
15230414					Religious Books	0.002	0.00
15230415					Fenon Magazine	0.003	0.00
15230416					Sale of Customs Printings	1.300	0.01
15230499					Other Publications	0.014	0.00
	152306				Quarantine Charges	0.045	0.00
15230601					Physic	0.045	0.00
	152307				Hospital Revenues	45.000	0.19
15230701					Hospital Revenues	45.000	0.19
	152308				Health insurancce revenue	0.050	0.00
15230801					Health insurancce revenue	0.050	0.00
	152309				Electricity Revenues	338.552	1.45
15230901					Sale of Electric Current	300.000	1.28



**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230902					Using Meters	0.250	0.00
15230903					Materials and Tools	2.000	0.01
15230904					Workers Wages	1.287	0.01
15230905					Electric Current Receipts Charges	35.000	0.15
15230906					Charges of Electric Extensions Testing	0.015	0.00
	152310				Water Revenues	205.997	0.88
15231001					Fresh	200.797	0.86
15231002					Brackish	3.000	0.01
15231004					Treatment Water	0.200	0.00
15231005					Water Extensions Charges	2.000	0.01
	152311				Civil Aviation	37.100	0.16
15231101					Aircraft's Landing & Parking	11.000	0.05
15231102					Kuwait Aviation Manual Subscription	0.001	0.00
15231103					Providing Weather Information	0.011	0.00
15231104					Renting Telegraphic Wireless Sets	0.013	0.00
15231105					Passengers Transport Bridge	2.000	0.01
15231106					passengers Baggage Balance Charges	5.000	0.02
15231107					Transit charges	1.150	0.00
15231109					Airport Service Fees for Departures	11.925	0.05
15231110					Airport Service Fees for Arrivals	6.000	0.03
	152312				Post	0.517	0.00
15231201					Postal Stamps	0.226	0.00
15231202					Stamping Tools and Meters	0.080	0.00
15231203					Parcels Delivery Service Charges	0.001	0.00
15231204					Exchange Variances of Air and Surface Mail	0.000	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15231205					Mail Boxes Renting Charges	0.110	0.00
15231206					Postage	0.100	0.00
	152313				Cable and Telephone	50.210	0.21
15231303					Telex Communications	0.001	0.00
15231304					International Calls	15.000	0.06
15231305					Telephone Subscriptions	35.000	0.15
15231306					Telephone Installation	0.200	0.00
15231307					Telephone Subscriptions application fees	0.000	0.00
15231308					Telephone Vouchers fees	0.000	0.00
15231309					Rent of Telephone,Cables & Telex Channels	0.000	0.00
15231310					Information Transmission Circles	0.002	0.00
15231312					Telegrams	0.007	0.00
	152314				Ports Services(Harbors)	8.100	0.03
15231401					Port Charges	4.600	0.02
15231402					Net Auction Sale	0.800	0.00
15231403					Transporting,Storing and Handling	2.700	0.01
	152315				Maintenance Revenues	0.080	0.00
15231501					Maintenance Revenues	0.080	0.00
	152316				Celebrations Revenues	1.000	0.00
15231601					Celebrations Revenues	1.000	0.00
	152317				Scripts and Specifications	0.020	0.00
15231701					Scripts and Specifications	0.020	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	0.085	0.00
15232401					Revenues of impounded vehicles	0.085	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
			153		<b>Fines,penalties,and forfeits</b>	<b>170.588</b>	<b>0.73</b>
		1531			Fines and penalties	168.351	0.72
	153101				Panel Fines	31.600	0.14
15310101					Panel Fines	31.600	0.14
	153102				Traffic Violations	86.000	0.37
15310201					Traffic Violations	86.000	0.37
	153103				Penalties on Employees	4.197	0.02
15310301					Penalties on Employees	4.197	0.02
	153105				Fines	46.554	0.20
15310501					Fines	46.554	0.20
		1532			forfeits	2.237	0.01
	153201				forfeits of Guarantees	1.097	0.00
15320101					forfeits of Legal Guarantees	0.097	0.00
15320102					forfeits of Bankes Guarantees	1.000	0.00
	153202				Confiscated Custody's & Temporary Licenses	1.140	0.00
15320201					Confiscated Custody's & Temporary Licenses	1.140	0.00
		1533			Expenses refundable	0.000	0.00
	153301				Expenses refundable	0.000	0.00
15330101					Expenses refundable	0.000	0.00
			155		<b>Miscellaneous and unidentified revenue</b>	<b>289.065</b>	<b>1.24</b>
		1551			Sale of Consumption Goods	2.362	0.01
	155101				Sale of Consumption Goods	2.362	0.01
15510101					Sale of Consumption Goods	2.362	0.01

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2022/2023**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
		1552			Entry Revenues	107.805	0.46
	155201				Entry Revenues	107.805	0.46
15520101					Entry Revenues	107.805	0.46
		1553			Recovered Expenditures	45.285	0.19
	155301				Recovered Expenditures	45.285	0.19
15530101					Recovered Expenditures	45.285	0.19
		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	3.027	0.01
	155501				Sale of Fiscal stamps	3.027	0.01
15550101					Sale of Fiscal stamps	3.027	0.01
		1559			Other Miscellaneous Revenues	130.536	0.56
	155901				Other Miscellaneous Revenues	130.536	0.56
15590101					Other Miscellaneous Revenues	130.536	0.56
				16	Revenues disposal of assets and other non-operating revenues	14.248	0.06
			162		Disposal of non-financial assets revenues	10.000	0.04
		1621			Disposal of non-current assets of non-financial tangible revenue	10.000	0.04
	162101				Disposal of lands revenues	10.000	0.04
16210101					Disposal of lands revenues	10.000	0.04
			163		Differences in currency exchange revenues	4.248	0.02
		1631			Differences in currency exchange revenues	4.248	0.02
	163101				Differences in currency exchange revenues	4.248	0.02
16310101					Differences in currency exchange revenues	4.248	0.02
					<b>Total Revenues</b>	<b>23,399.125</b>	<b>100.00</b>

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>2</b>	<b>Amiri Diwan</b>	<b>23.350</b>	<b>0.10</b>
	Guidance 1 - Chapter 5	23.350	0.10
<b>3</b>	<b>Auditing Bureau</b>	<b>0.149</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.149	0.00
<b>4</b>	<b>Council of Ministers</b>	<b>6.440</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	6.440	0.03
<b>5</b>	<b>Legal Advice and Legislation Department</b>	<b>0.202</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.202	0.00
<b>6</b>	<b>SuperemeConcil For Planning &amp; Development</b>	<b>0.218</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.213	0.00
	Guidance 1 - Chapter 6	0.005	0.00
<b>7</b>	<b>Civil Service Commission</b>	<b>1.000</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.999	0.00
	Guidance 1 - Chapter 6	0.001	0.00
<b>8</b>	<b>Ministry of Foreign Affairs</b>	<b>18.596</b>	<b>0.08</b>
	Guidance 1 - Chapter 5	14.596	0.06
	Guidance 1 - Chapter 6	4.000	0.02
<b>9</b>	<b>Ministry of Finance - General Department</b>	<b>280.097</b>	<b>1.20</b>
	Guidance 1 - Chapter 2	158.000	0.68
	Guidance 1 - Chapter 5	112.097	0.48
	Guidance 1 - Chapter 6	10.000	0.04
<b>10</b>	<b>Ministry of Finance - General Accounting</b>	<b>35.800</b>	<b>0.15</b>
	Guidance 1 - Chapter 5	35.800	0.15

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>11</b>	<b>Public Customs Depart.</b>	<b>393.298</b>	<b>1.68</b>
	Guidance 1 - Chapter 2	370.456	1.58
	Guidance 1 - Chapter 5	22.842	0.10
<b>12</b>	<b>Ministry of Commerce and Industry</b>	<b>20.950</b>	<b>0.09</b>
	Guidance 1 - Chapter 5	20.950	0.09
<b>13</b>	<b>Ministry of Justice</b>	<b>59.665</b>	<b>0.25</b>
	Guidance 1 - Chapter 2	18.000	0.08
	Guidance 1 - Chapter 5	41.665	0.18
<b>14</b>	<b>Ministry of Interior</b>	<b>196.125</b>	<b>0.84</b>
	Guidance 1 - Chapter 5	196.125	0.84
<b>15</b>	<b>Ministry of Defence</b>	<b>6.287</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	6.287	0.03
<b>16</b>	<b>National Guards</b>	<b>1.768</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	1.768	0.01
<b>17</b>	<b>Ministry of Education</b>	<b>46.786</b>	<b>0.20</b>
	Guidance 1 - Chapter 5	46.783	0.20
	Guidance 1 - Chapter 6	0.003	0.00
<b>18</b>	<b>Ministry of Higher Education</b>	<b>1.030</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	1.026	0.00
	Guidance 1 - Chapter 6	0.004	0.00
<b>19</b>	<b>Ministry of Public Health</b>	<b>216.205</b>	<b>0.92</b>
	Guidance 1 - Chapter 3	105.000	0.45
	Guidance 1 - Chapter 5	111.180	0.48
	Guidance 1 - Chapter 6	0.025	0.00

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>20</b>	<b>Ministry of Social Affairs &amp; Labour</b>	<b>4.424</b>	<b>0.02</b>
	Guidance 1 - Chapter 5	4.424	0.02
<b>21</b>	<b>Ministry of Information</b>	<b>6.191</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	6.171	0.03
	Guidance 1 - Chapter 6	0.020	0.00
<b>22</b>	<b>Ministry of Awkaf and Islamic Affairs</b>	<b>2.312</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	2.312	0.01
<b>23</b>	<b>Awkaf Secretariat General</b>	<b>0.079</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.079	0.00
<b>24</b>	<b>Ministry of Communication</b>	<b>85.404</b>	<b>0.36</b>
	Guidance 1 - Chapter 5	85.403	0.36
	Guidance 1 - Chapter 6	0.001	0.00
<b>25</b>	<b>Ministry of Public Works</b>	<b>14.075</b>	<b>0.06</b>
	Guidance 1 - Chapter 5	13.905	0.06
	Guidance 1 - Chapter 6	0.170	0.00
<b>26</b>	<b>National Council for Culture, Arts &amp; Literature</b>	<b>1.043</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	1.042	0.00
	Guidance 1 - Chapter 6	0.001	0.00
<b>27</b>	<b>Ministry of Oil</b>	<b>21,330.619</b>	<b>91.16</b>
	Guidance 1 - Chapter 1	21,321.483	91.12
	Guidance 1 - Chapter 5	9.136	0.04
<b>28</b>	<b>Ministry of Energy - water &amp; electercity</b>	<b>555.693</b>	<b>2.37</b>
	Guidance 1 - Chapter 5	555.693	2.37

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>29</b>	<b>Public Authority For Civil Aviation</b>	<b>84.922</b>	<b>0.36</b>
	Guidance 1 - Chapter 2	18.232	0.08
	Guidance 1 - Chapter 5	66.672	0.28
	Guidance 1 - Chapter 6	0.018	0.00
<b>31</b>	<b>Central statistical office</b>	<b>0.140</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.140	0.00
<b>32</b>	<b>Financial Controllers Egency</b>	<b>0.015</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.015	0.00
<b>33</b>	<b>Kuwait Financial Intelligence Unit</b>	<b>0.006</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.006	0.00
<b>34</b>	<b>Competition Protection Agency</b>	<b>6.236</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	6.236	0.03
	<b>Total Revenue</b>	<b>23,399.125</b>	<b>100.00</b>



# موازنة 23/22 B U D G E T

## Part Four

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## Expenditures

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				21	Compensation of Employees	8,537.595	36.29
			211		Wages and Salaries	7,980.332	33.93
		2111			Wages and Salaries in Cash	7,940.442	33.76
	211101				Basic Wages and Salaries	1,751.669	7.45
21110102					Prime Minister,Ministers & Others of the same level	0.853	0.00
21110103					Leading Jobs	1.901	0.01
21110104					General Jobs	1,048.571	4.46
21110105					Auxiliary Technical Jobs	0.366	0.00
21110106					Auxiliary Jobs	3.713	0.02
21110107					Diplomatic and Consulate Jobs	11.090	0.05
21110108					Justice,Prosecution & Legal Opinion & Legislation Dept Jobs	9.000	0.04
21110109					Jobs of Verification Department	8.700	0.04
21110111					Military Jobs	569.220	2.42
21110113					Members of Teaching Staff	1.950	0.01
21110114					Member of Training Staff	0.053	0.00
21110115					Physicians Jobs	70.957	0.30
21110117					Audit Bureau	18.184	0.08
21110123					Financial Intelligence Unite	0.791	0.00
21110125					Financial Controllers Agency	6.000	0.03
21110126					Assessmnet of Damages Resulting from Iraqi Aggression	0.320	0.00
	211102				Contracts	624.250	2.65
21110201					Second Contract	553.098	2.35
21110202					Third Contract	1.341	0.01
21110203					Fixed Salary Contract	26.649	0.11

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110204					Special Contracts	42.092	0.18
21110205					Rodent Control Project Contract	1.070	0.00
	211103				Allowances	5,126.414	21.79
21110301					Social Allowances	1,231.077	5.23
21110302					Representation Allowance	77.737	0.33
21110303					Working Nature Allowance	257.355	1.09
21110304					Shift Allowance	41.808	0.18
21110305					Housing Allowance	26.895	0.11
21110306					Furnishing Allowance	2.420	0.01
21110307					Allowance of cost living	501.848	2.13
21110308					Special Bonus	171.897	0.73
21110309					Car Allowance For Leading Jobs	1.536	0.01
21110310					Incentive Bonus	402.474	1.71
21110311					Employment Level	463.623	1.97
21110312					Increase by maximum 50 KD	113.925	0.48
21110313					Financial support	197.597	0.84
21110314					Cash merit for employees scholarships	0.746	0.00
21110315					Qualification Bonus	16.443	0.07
21110316					Teaching Allowance	98.407	0.42
21110317					Supervision Allowance	46.885	0.20
21110318					Borrowing Allowance	7.030	0.03
21110319					Additional Allowance for Diplomats	1.161	0.00
21110320					Job Allowance	0.930	0.00
21110321					Headset Allowance	0.787	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110322					Duty Allowance	31.541	0.13
21110323					Infection Allowance	5.278	0.02
21110324					Danger Allowance	133.352	0.57
21110325					Noise Allowance	4.875	0.02
21110326					Medals Allowance	29.700	0.13
21110328					Location Allowance	42.392	0.18
21110329					Studying incentive Allowance	46.500	0.20
21110330					Fire Fighting Allowance	1.070	0.00
21110331					Driving boat Allowance	0.004	0.00
21110332					Exchange Allowance	0.123	0.00
21110333					Deserted cities incentive Allowance	30.806	0.13
21110334					Rare specialist degree Bonus	6.834	0.03
21110335					Distance Allowance	25.334	0.11
21110336					Food Allowance	19.295	0.08
21110337					Night shift Bonus	7.315	0.03
21110338					Tenure Allowance	10.920	0.05
21110339					Pollution Allowance	4.106	0.02
21110340					Screen Allowance	37.704	0.16
21110341					Cash Allowance	66.990	0.28
21110342					On Duty Allowance	97.000	0.41
21110344						273.966	1.16
21110399					Other Allowances	588.728	2.50
	211104				Scholastic Leaves	0.000	0.00
21110401					Scholastic Leaves	0.000	0.00
	211105				The Delegated and the Transferred	0.000	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110501					The Delegated and the Transferred	0.000	0.00
	211106				Bonuses	438.109	1.86
21110601					Additional Work	26.537	0.11
21110602					Excellent Services	150.311	0.64
21110603					Training, Teaching, Supervising and Tests	19.161	0.08
21110604					Boards Members	1.776	0.01
21110605					Attending Committees Sessions	6.137	0.03
21110606					Personal increase for leaders	1.029	0.00
21110607					Teams work Bonus	6.048	0.03
21110608					Service use Bonuses	59.674	0.25
21110609					Merit Bonus	81.600	0.35
21110610					City Chief Bonus	0.750	0.00
21110611					Authoring books & Translation Bonuses	0.080	0.00
21110612					Personal Bonus	8.124	0.03
21110613					Special feature	0.500	0.00
21110614					Technical committee Bonus	0.448	0.00
21110616					Members of the Legal Advice and Legislation Bonus during Judicial vacation	0.000	0.00
21110617					Contract employees in missions and external offices	32.126	0.14
21110699					Other Works	43.808	0.19
		2112			Wages and Salaries in Kind	39.890	0.17
	211201				Travel Tickets	1.853	0.01

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21120101					Travel Tickets	1.853	0.01
	211203				Personnel Housing	38.037	0.16
21120301					Rents of Building	35.207	0.15
21120302					Water and Lighting	1.945	0.01
21120303					Maintenance of Furniture	0.025	0.00
21120304					Maintenance of Building	0.260	0.00
21120399					Miscellaneous Expenditures	0.600	0.00
			212		<b>Social Contributions</b>	<b>539.804</b>	<b>2.29</b>
		2121			Social Securities	532.362	2.26
	212101				The Government Share in the Social Securities	265.739	1.13
21210101					The Government Share in the Social Securities	265.739	1.13
	212102				The Government Share in the Complementary Social Securities	217.366	0.92
21210201					The Government Share in the Complementary Social Securities	217.366	0.92
	212103				The Government Share in the Salaries increase	49.257	0.21
21210301					The Government Share in the Salaries increase	49.257	0.21
		2122			Health Insurance	4.997	0.02
	212201				Health Insurance For non-Kuwaitis	4.317	0.02
21220101					Health Insurance For non-Kuwaitis	4.317	0.02
	212202				Health Insurance For Kuwaitis	0.680	0.00
21220202					Health Insurance For Kuwaitis Employers	0.680	0.00
		2123			Social security to citizens of the GCC Countries	2.445	0.01
	212301				Social security to citizens of the GCC Countries	2.445	0.01
21230101					Social security to citizens of the GCC Countries	2.445	0.01
			213		<b>Compensation of employees Imputed</b>	<b>17.459</b>	<b>0.07</b>
		2131			Service Termination Compensation	17.459	0.07

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	213101				Service Termination Compensation	17.459	0.07
21310101					Service Termination Compensation	17.459	0.07
21999999					Complementary Allocation	0.000	0.00
				22	<b>Goods and Services</b>	<b>4,081.653</b>	<b>17.35</b>
			221		<b>Goods</b>	<b>2,827.455</b>	<b>12.02</b>
		2211			Spare Parts, Instruments and Small Tools	59.476	0.25
	221101				Land Transportation	2.995	0.01
22110101					Land Transportation	2.995	0.01
	221102				Air Transportation	1.919	0.01
22110201					Air Transportation	1.919	0.01
	221103				Sea Transportation	0.623	0.00
22110301					Sea Transportation	0.623	0.00
	221106				Equipment & Machinery	0.188	0.00
22110601					Equipment & Machinery	0.188	0.00
	221107				Instruments & Small Tools	27.082	0.12
22110701					Instruments & Small Tools	27.082	0.12
	221109				Communications equipment and Office equipment	0.516	0.00
22110901					Communications equipment and Office equipment	0.516	0.00
	221110				Machinery and heavy equipment	5.614	0.02
22111001					Machinery and heavy equipment	5.614	0.02
	221111				Spare Parts and electric equipment	0.607	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
22111101					Spare Parts and electric equipment	0.607	0.00
	221112				Spare Parts and mechanical equipment	17.365	0.07
22111201					Spare Parts and mechanical equipment	17.365	0.07
	221113				Parts of measurement equipment calibration and maintenance workshops	0.532	0.00
22111301					Parts of measurement equipment calibration and maintenance workshops	0.532	0.00
	221114				Parts special equipment	0.329	0.00
22111401					Parts special equipment	0.329	0.00
	221115				Parts of medical equipment and laboratories and plants	0.506	0.00
22111501					Parts of medical equipment and laboratories and plants	0.506	0.00
	221116				Parts traffic control equipment	0.250	0.00
22111601					Parts traffic control equipment	0.250	0.00
	221117				Spare Parts and military equipment	0.950	0.00
22111701					Spare Parts and military equipment	0.950	0.00
		2212			Material & Textiles	677.354	2.88
	221201				Medicine,Drugs,Chemicals	535.550	2.28
22120101					Medicine,Drugs,Chemicals	535.550	2.28
	221202				Books	8.699	0.04
22120201					Books	8.699	0.04
	221203				Newspaper and Publications	0.081	0.00



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
22120301					Newspaper and Publications	0.081	0.00
	221204				Films and Tapes	0.053	0.00
22120401					Films and Tapes	0.053	0.00
	221205				Clothes	8.979	0.04
22120501					Clothes For Employees	8.764	0.04
22120502					Clothes For non-Employees	0.215	0.00
	221206				Food	38.102	0.16
22120601					Food For Employees	26.138	0.11
22120602					Food For non-Employees	11.964	0.05
	221207				Covers and Sheets	0.675	0.00
22120701					Covers and Sheets	0.675	0.00
	221208				Stationery & Office Tools	5.908	0.03
22120801					Stationery & Office Tools	5.908	0.03
	221209				Plants and Seeds	0.087	0.00
22120901					Plants and Seeds	0.087	0.00
	221210				Fodder and Fertilizers	0.086	0.00
22121001					Fodder and Fertilizers	0.086	0.00
	221211				PC.Software	27.705	0.12
22121101					PC.Software	27.705	0.12
	221212				Military materials & textiles	22.700	0.10
22121201					Military materials & textiles	22.700	0.10
	221299				Miscellaneous	28.729	0.12
22129901					Miscellaneous	28.729	0.12
		2213			Fuels,Oils and Energy	1,954.866	8.31

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221301				Fuel	17.068	0.07
22130101					Fuel	17.068	0.07
	221302				Fuel for Operating Stations	1,936.411	8.23
22130201					Fuel for Operating Stations	1,936.411	8.23
	221303				Lubricating Oils and Grease	1.133	0.00
22130301					Lubricating Oils and Grease	1.133	0.00
	221304				Gas	0.254	0.00
22130401					Gas	0.254	0.00
		2214			Water and Electricity	96.698	0.41
	221401				Water	21.931	0.09
22140101					Water	21.931	0.09
	221402				Electricity	74.767	0.32
22140201					Electricity	74.767	0.32
		2215			Treatment Water	39.059	0.17
	221501				Treatment Water	39.059	0.17
22150101					Treatment Water	39.059	0.17
		2219			Other Requirements	0.002	0.00
	221901				Other Requirements	0.002	0.00
22190101					Other Requirements	0.002	0.00
			222		Service	1,254.198	5.33
		2221			Transportation and Communication	51.196	0.22
	222101				Transportation and Movement	28.458	0.12
22210101					Transportation and Movement	28.458	0.12

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222102				Telegraph,Telephone and Telex	7.579	0.03
22210201					Telegraph,Telephone and Telex	7.579	0.03
	222103				Post	0.082	0.00
22210301					Post	0.082	0.00
	222104				Broadcasting and Communication Channels	15.077	0.06
22210401					Broadcasting and Communication Channels	15.077	0.06
		2222			Rents	71.709	0.30
	222201				Building	20.568	0.09
22220101					Building	20.568	0.09
	222202				Land Transportation	32.154	0.14
22220201					Land Transportation	32.154	0.14
	222203				Air Transportation	5.478	0.02
22220301					Air Transportation	5.478	0.02
	222204				Sea Transportation	0.062	0.00
22220401					Sea Transportation	0.062	0.00
	222207				P.C. Software	3.291	0.01
22220701					P.C. Software	3.291	0.01
	222208				Machinery and equipment Information Technology	8.904	0.04
22220801					Machinery and equipment Information Technology	8.904	0.04
	222298				Machinery and equipment	0.785	0.00
22229801					Machinery and equipment	0.785	0.00
	222299				Other Rents	0.467	0.00
22229901					Other Rents	0.467	0.00
		2223			Maintenance	188.999	0.80
	222301				Land Transportation	3.629	0.02

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
22230101					Land Transportation	3.629	0.02
	222302				Air Transportation	6.400	0.03
22230201					Air Transportation	6.400	0.03
	222303				Sea Transportation	2.505	0.01
22230301					Sea Transportation	2.505	0.01
	222306				Furniture	0.083	0.00
22230601					Furniture	0.083	0.00
	222307				Buildings and Facilities	14.871	0.06
22230701					Buildings and Facilities	14.871	0.06
	222308				Machinery and equipment Information Technology	10.023	0.04
22230801					Machinery and equipment Information Technology	10.023	0.04
	222309				P.C. Software	20.982	0.09
22230901					P.C. Software	20.982	0.09
	222310				Communications equipment and Office equipment	10.871	0.05
22231001					Communications equipment and Office equipment	10.871	0.05
	222311				Machinery and heavy equipment	32.764	0.14
22231101					Machinery and heavy equipment	32.764	0.14
	222312				Machinery and electric equipment	8.340	0.04
22231201					Machinery and electric equipment	8.340	0.04
	222313				Machinery and mechanical equipment	17.318	0.07
22231301					Machinery and mechanical equipment	17.318	0.07
	222314				Maintenance of measurement equipment,calibrationt and maintenance workshops	0.129	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
22231401					Maintenance of measurement equipment,calibrationt and maintenance workshops	0.129	0.00
	222315				Maintenance of special equipment	9.704	0.04
22231501					Maintenance of special equipment	9.704	0.04
	222316				Maintenance of medical equipment and laboratories and plants	44.380	0.19
22231601					Maintenance of medical equipment and laboratories and plants	44.380	0.19
	222317				Parts traffic control equipment	4.000	0.02
22231701					Parts traffic control equipment	4.000	0.02
	222318				Military equipment	3.000	0.01
22231801					Military equipment	3.000	0.01
		2224			Information and Social Services	42.529	0.18
	222401				Broadcasting and TV Programs	16.552	0.07
22240101					Broadcasting and TV Programs	16.552	0.07
	222402				Issuance of Books,Magazines and Publications	0.856	0.00
22240201					Issuance of Books,Magazines and Publications	0.856	0.00
	222403				Entertainment,Celebrations Gifts and Trips	22.204	0.09
22240301					Entertainment,Celebrations Gifts and Trips	22.204	0.09
	222404				Local and International exhibition	0.862	0.00
22240401					Local and International exhibition	0.862	0.00
	222405				Advertising & Propaganda	0.831	0.00
22240501					Advertising & Propaganda	0.831	0.00
	222406				Social,Sportive & Cultural Services	1.224	0.01
22240601					Social,Sportive & Cultural Services	1.224	0.01

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2225			Research,Studies and Consultations	99.952	0.42
	222501				Research and Studies	4.771	0.02
22250101					Information Technology Research and Studies	0.000	0.00
22250102					Other Research and Studies	4.371	0.02
22250103					Word Bank Research and Studies	0.400	0.00
	222502				Consultations	95.181	0.40
22250201					Consultations of Information Technology	20.550	0.09
22250202					Other Consultations	74.631	0.32
		2226			Other Expenditures	61.000	0.26
	222601				Other Expenditures	61.000	0.26
22260101					Other Expenditures	61.000	0.26
		2229			Other Services	738.813	3.14
	222901				Printing	4.720	0.02
22290101					Printing	4.720	0.02
	222902				Insurance & Commission	1.556	0.01
22290201					Insurance & Commission	1.556	0.01
	222903				Government Charges	0.696	0.00
22290301					Government Charges	0.696	0.00
	222904				Protection and Security	25.565	0.11
22290401					Protection and Security	25.565	0.11
	222906				Cleaning Service	85.912	0.37
22290601					Cleaning Service	85.912	0.37
	222907				Porter & Catering Service	6.897	0.03
22290701					Porter & Catering Service	6.897	0.03
	222908				Data Entry & typing Service	0.765	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
22290801					Data Entry & typing Service	0.765	0.00
	222909				External Subscriptions and fees	40.013	0.17
22290901					International Organizations and Societies	39.952	0.17
22290903					Subscription fees for official duties	0.061	0.00
	222910				Training	44.299	0.19
22291001					Local	5.440	0.02
22291002					Abroad	38.859	0.17
	222999				Miscellaneous	528.390	2.25
22299901					Miscellaneous	528.390	2.25
				25	<b>Subsidies</b>	<b>797.937</b>	<b>3.39</b>
			251		<b>Public corporations</b>	<b>414.032</b>	<b>1.76</b>
		2511			Non-financial public corporations	414.032	1.76
	251101				Support to Refined Products and Liquefied Gas Locally Marketed	401.340	1.71
25110101					Support to Refined Products and Liquefied Gas Locally Marketed	401.340	1.71
	251102				Fuel Subsidy For Kuwait airways	8.000	0.03
25110201					Fuel Subsidy For Kuwait airways	8.000	0.03
	251103				Fuel Subsidy	4.692	0.02
25110301					Fuel Subsidy	4.692	0.02
			252		<b>To Private enterprises</b>	<b>383.905</b>	<b>1.63</b>
		2521			To nonfinancial private enterprises	383.905	1.63
	252101				Reduction of Costs of Living	383.905	1.63
25210101					Reduction of Costs of Living	383.905	1.63

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				26	Grants	5,629.058	23.93
			261		To foreign governments	165.500	0.70
		2611			Current	165.500	0.70
	261101				External Grants	165.500	0.70
26110101					External Grants	165.500	0.70
			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	5,462.558	23.22
		2631			Current	5,462.558	23.22
	263101				Remittances to public Authorities and Establishments	2,372.035	10.08
26310101					The National Assembly	53.199	0.23
26310102					Kuwait University	495.728	2.11
26310103					Public Authority For Civil Information	21.830	0.09
26310104					Public Authority For Environment	26.984	0.11
26310105					Kuwait Municipality	130.195	0.55
26310106					General Fire Department	170.205	0.72
26310107					Public Investment Authority	43.339	0.18
26310108					The Public Authority for Applied Education and Training	346.809	1.47
26310109					Public Authority For Minors Affairs	24.480	0.10
26310110					Public Authority For Agriculture and Fish Resources	98.370	0.42
26310111					Public Authority For Compensation Assessment of Damages Resulting from Iraqi Aggression	0.000	0.00



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310112					Public Authority For Sports	81.850	0.35
26310113					Public Authority For Disabled Affairs	191.811	0.82
26310114					General Authority to take care of the printing and publication of Holy Quran and Sunnah and their sciences	2.633	0.01
26310115					General Authority For AntiCorruption	11.040	0.05
26310116					The Public Authority for Manpower	617.088	2.62
26310117					General Authority For Food and Nutrition	24.318	0.10
26310118					Kuwait Direct Investment Promotion Authority	9.763	0.04
26310119					Kuwait Authority For Partnership Projects	3.103	0.01
26310121					Public Authority For Young	14.451	0.06
26310122					The National Office For Human Rights	1.911	0.01
26310123					Abdullah Al-Salem University	0.929	0.00
26310124					Agency for medical responsibility	1.999	0.01
	263102				Current Grants To Other general government units - Independent institutions	3,090.523	13.14
26310202					Kuwait Institute for Scientific Research	37.290	0.16
26310203					The Public Institution for Social Security	2,270.341	9.65
26310204					Kuwait News Agency	13.165	0.06
26310206					Zakat (Alms Giving) House	21.334	0.09
26310207					Public Establishment for Housing	720.649	3.06
26310208					Kuwait National Fund for Small and Medium Enterprise Development	8.308	0.04
26310209					General Authority for Roads and road transport	16.665	0.07
26310210					Kuwait Anti-Doping Agency	2.771	0.01

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
			264		Grants- Other Foreign entity	1.000	0.00
		2641			Current	1.000	0.00
	264101				External Grants	1.000	0.00
26410101					External Grants	1.000	0.00
				27	Social benefits	736.219	3.13
			271		Social Security benefits	203.260	0.86
		2712			Social Security benefits in Kind	203.260	0.86
	271201				Social Security benefits in Kind	203.260	0.86
27120101					Health insurance to retired citizens	203.260	0.86
			272		Social assistance benefits	511.742	2.18
		2721			Social assistance benefits in Cash	287.292	1.22
	272101				Social Welfare	255.130	1.08
27210101					Social Welfare	255.130	1.08
	272102				Marriage Grants	26.000	0.11
27210201					Marriage Grants	26.000	0.11
	272108				Support Educational Services	6.157	0.03
27210801					Support Educational Services	6.157	0.03
	272199				Social Security benefits in Cash - Other	0.005	0.00
27219901					Social Security benefits in Cash - Other	0.005	0.00
		2722			Social Security benefits in Kind	224.450	0.95
	272202				Health Services abroad	224.450	0.95
27220201					For Nationals	158.440	0.67
27220202					For Students and Envoys	31.010	0.13
27220203					For Patients and Companions	35.000	0.15
			273		Employer social benefits	21.217	0.09
		2732			Employer social benefits in Kind	21.217	0.09
	273201				Medical Care	9.575	0.04
27320101					Medical Care	9.575	0.04

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters, Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	273203				Education	11.642	0.05
27320301					Education	11.642	0.05
				28	Other Expenditures and Remittances	1,434.227	6.10
			281		Rent Natural Assets	0.033	0.00
		2811			Rent Lands	0.033	0.00
	281101				Rent Lands	0.033	0.00
28110101					Rent Lands	0.033	0.00
			282		Other Miscellaneous Expenditures and Remittances	1,432.867	6.09
		2821			Missions	530.565	2.26
	282101				Scholarships for Personnel	30.100	0.13
28210101					Scholarships for Personnel	30.100	0.13
	282102				Scholarships for Students	500.465	2.13
28210201					Scholarships for Students	500.465	2.13
		2822			Religious Missions	0.913	0.00
	282201				Religious Missions	0.913	0.00
28220101					Religious Missions	0.913	0.00
		2823			Execution of legal Provisions	31.660	0.13
	282301				Execution of legal Provisions	31.660	0.13
28230101					Execution of legal Provisions	31.660	0.13
		2824			Individual Remittances	200.266	0.85
	282401				Accidents Indemnification	0.211	0.00
28240101					Accidents Indemnification	0.211	0.00
	282402				Awards & Bonuses for Non-employees	94.073	0.40
28240201					Awards & Bonuses for Non-employees	94.073	0.40

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282403				Real Estate Loans Interest	85.882	0.37
28240301					Real Estate Loans Interest	85.882	0.37
	282404				Relief from Real Estate Loans	20.000	0.09
28240401					Relief from Real Estate Loans	20.000	0.09
	282499				Other Individual Remittances	0.100	0.00
28249901					Other Individual Remittances	0.100	0.00
		2825			Supporting National Establishments	2.423	0.01
	282502				Supporting Local Newspapers	0.460	0.00
28250201					Supporting Local Newspapers	0.460	0.00
	282503				Assistance to clubs and sportive Activities	0.050	0.00
28250301					Assistance to clubs and sportive Activities	0.050	0.00
	282504				Assistance to Unions and Public Societies	1.913	0.01
28250401					Assistance to Unions and Public Societies	1.913	0.01
		2826			Zakat Remittances	10.500	0.04
	282601				Zakat House Subsidies	0.500	0.00
28260101					Zakat House Subsidies	0.500	0.00
	282602				Zakat transferred to Zakat house from Companies	10.000	0.04
28260201					Zakat transferred to Zakat house from Companies	10.000	0.04
		2827			Compensation of special and Various Activities	273.299	1.16
	282702				Various Activities	273.299	1.16
28270201					Various Activities	273.299	1.16
		2829			Other Expenditures and Commitments	383.241	1.63

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282901				Contingent Expenditures	0.000	0.00
28290101					Contingent Expenditures	0.000	0.00
	282902				Local Conferences	3.709	0.02
28290201					Local Conferences	3.709	0.02
	282903				International Conferences	0.085	0.00
28290301					International Conferences	0.085	0.00
	282904				Tournaments	0.010	0.00
28290401					Tournaments	0.010	0.00
	282905				Justice Affairs	270.654	1.15
28290501					Justice Affairs	270.654	1.15
	282906				Formal Assignments abroad	36.782	0.16
28290601					Formal Assignments abroad	36.782	0.16
	282908				Government air crafts operating costs	22.001	0.09
28290801					Government air crafts operating costs	22.001	0.09
	282910				Head of State Allocations (Amiri's)	50.000	0.21
28291001					Head of State Allocations (Amiri's)	50.000	0.21
			285		Losses of Currency Differences	1.327	0.01
		2851			Losses of Currency Differences	1.327	0.01
	285101				Losses of Currency Differences	1.327	0.01
28510101					Losses of Currency Differences	1.327	0.01
					<b>Total current expense</b>	<b>21,216.689</b>	<b>90.20</b>

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				32	Purchase of non-current assets	2,306.274	9.80
			323		Purchase of non-current non-financial tangible assets	513.654	2.18
		3231			Purchase Lands	62.400	0.27
	323101				Purchase and acquisition of Land	62.400	0.27
32310102					Acquisition of Land	62.400	0.27
		3232			Purchase of buildings and land improvements	5.000	0.02
	323202				Purchase and acquisition of housing units	4.900	0.02
32320201					Purchase of housing units	4.900	0.02
	323204				Purchase and acquisition of government buildings	0.000	0.00
	323208				Purchase a temporary/roving buildings	0.100	0.00
32320801					Purchase a temporary/roving buildings	0.100	0.00
		3233			Purchase of machinery and equipment,other assets	446.200	1.90
	323301				Purchase of machinery and equipment land transportation	21.095	0.09
32330101					Purchase of machinery and equipment land transportation	21.095	0.09
	323303				Purchase of machinery and equipment air transportation	170.000	0.72
32330301					Purchase of machinery and equipment air transportation	170.000	0.72
	323304				Purchase of machinery and equipment sea transportation	2.450	0.01
32330401					Purchase of machinery and equipment sea transportation	2.450	0.01
	323306				Purchase of furniture	8.128	0.03
32330601					Purchase of furniture	8.038	0.03
32330602					Purchase of furniture-personnel housing	0.090	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

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	66.501	0.28
32330701					Purchase of machinery and communications equipment	25.441	0.11
32330702					Purchase of machinery and equipment information technology	40.231	0.17
32330703					Purchase of machinery and office equipment	0.829	0.00
	323308				Purchase of machinery and heavy equipment	7.055	0.03
32330801					Purchase of machinery and heavy equipment	7.055	0.03
	323309				Purchase of electrical equipment	5.386	0.02
32330901					Purchase of electrical equipment	5.386	0.02
	323310				Purchase of machinery and mechanical equipment	17.297	0.07
32331001					Purchase of machinery and equipment refrigeration,air conditioning and elevators	2.551	0.01
32331002					Purchase engines,turbines & their main parts	12.707	0.05
32331003					Purchase pumps and pistons	1.048	0.00
32331004					Purchase of materials handling equipment	0.290	0.00
32331005					Purchase of machinery and equipment for trainee	0.200	0.00
32331099					Purchase of machinery and other mechanical equipment	0.501	0.00
	323311				Purchase of equipment measurement, calibration and workshops maintenance	1.232	0.01
32331101					Purchase of equipment measurement and calibration	0.285	0.00
32331102					Purchase of equipment workshops maintenance	0.947	0.00
	323312				Purchase of special equipment	13.170	0.06
32331201					Purchase of special equipment	13.170	0.06
	323313				Purchase of medical and Laboratories equipment	55.274	0.23

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32331301					Purchase of medical and Laboratories equipment	55.274	0.23
	323314				Purchase of traffic equipment	0.502	0.00
32331401					Purchase of traffic equipment	0.502	0.00
	323315				Purchase of sports equipment	0.020	0.00
32331501					Purchase of sports equipment	0.020	0.00
	323316				Purchase of musical instruments	0.040	0.00
32331601					Purchase of musical instruments	0.040	0.00
	323317				Purchase of equipment and a miscellaneous external tools	0.050	0.00
32331701					Purchase of equipment and a miscellaneous external tools	0.050	0.00
	323318				Purchase of military equipment	78.000	0.33
32331801					Purchase of military equipment	78.000	0.33
		3235			Purchase of cultural and heritage assets	0.054	0.00
	323501				Purchase of Artistic antiques and heratige	0.054	0.00
32350101					Purchase of Artistic antiques and heratige	0.054	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	1,792.600	7.62
		3271			Buildings and improvements on lands	931.372	3.96
	327101				Construction Projects,Maintenance-Housing complexes	1.661	0.01
32710101					Construction Projects - Housing complexes	0.975	0.00
32710102					Maintenance - Housing complexes	0.686	0.00



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327102				Construction Projects,Maintenance-Housing units	2.170	0.01
32710201					Construction Projects - Housing units	2.170	0.01
	327103				Construction Projects,Maintenance-commercial buildings	0.063	0.00
32710301					Construction Projects - commercial buildings	0.050	0.00
32710302					Maintenance - commercial buildings	0.013	0.00
	327104				Construction Projects,Maintenance-government buildings	61.428	0.26
32710401					Construction Projects -government buildings	29.760	0.13
32710402					Maintenance - government buildings	31.668	0.13
	327105				Construction Projects,Maintenance- civil and social services facilities	659.845	2.81
32710501					Construction Projects- civil and social services facilities	640.610	2.72
32710502					Maintenance- civil and social services facilities	19.235	0.08
	327106				Construction Projects,Maintenance-industrial buildings	38.925	0.17
32710601					Construction Projects- industrial buildings	17.900	0.08
32710602					Maintenance- industrial buildings	21.025	0.09
	327107				Construction Projects,Maintenance-Public buildings entertainment	29.908	0.13
32710701					Construction Projects- Public buildings entertainment	16.455	0.07
32710702					Maintenance-Public buildings entertainment	13.453	0.06
	327108				Construction Projects,Maintenance-temporary/roving buildings	0.007	0.00
32710802					Maintenance- temporary/roving building	0.007	0.00
	327109				Construction Projects,Maintenance-military buildings and facilities	94.200	0.40
32710901					Construction Projects-military buildings and facilities	85.400	0.36
32710902					Maintenance-military buildings and facilities	8.800	0.04

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327150				Construction Projects,Maintenance-improvements on lands	43.165	0.18
32715001					Construction Projects- improvements on lands	2.905	0.01
32715002					Maintenance- improvements on lands	40.260	0.17
		3272			Maintenance- Equipment,Machines and other assets	209.593	0.89
	327206				Furniture and Equipment related to construction projects and maintenance	0.758	0.00
32720602					Maintenance - Furniture and Equipment	0.758	0.00
	327209				Electric Equipment related to construction projects and maintenance	0.025	0.00
32720902					Maintenance- Electric Equipment	0.025	0.00
	327210				Mechanical Equipment related to construction projects and maintenance	193.901	0.82
32721002					Maintenance - Equipment for refrigeration,air conditioning and elevators	23.875	0.10
32721004					Maintenance Engines,turbines & their main parts	160.000	0.68
32721006					Maintenance- pumps and pistons	10.000	0.04
32721098					Other equipment related to construction projects	0.026	0.00
	327212				Special equipment related to construction projects and maintenance	14.909	0.06
32721202					Maintenance - Special equipment	14.909	0.06
		3273			Construction Projects and Maintenance-Infrastructure assets	651.635	2.77
	327301				Construction Projects and Maintenance-Road	177.915	0.76
32730101					Construction Projects-Road	144.350	0.61
32730102					Maintenance-Road	33.565	0.14
	327302				Construction Projects and Maintenance-Bridges and tunnels	12.547	0.05

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32730201					Construction Projects-Bridges and tunnels	12.500	0.05
32730202					Maintenance-Bridges and tunnels	0.047	0.00
	327304				Construction Projects and Maintenance-Airport	37.825	0.16
32730401					Construction Projects-Airport	35.325	0.15
32730402					Maintenance-Airport	2.500	0.01
	327305				Construction Projects and Maintenance-seaport	15.055	0.06
32730501					Construction Projects-seaport	15.000	0.06
32730502					Maintenance-seaport	0.055	0.00
	327306				Construction Projects and Maintenance-water network	39.225	0.17
32730601					Construction Projects-water network	30.610	0.13
32730602					Maintenance-water network	8.615	0.04
	327307				Construction Projects and Maintenance-sewerage network	112.295	0.48
32730701					Construction Projects-sewerage network	91.835	0.39
32730702					Maintenance-sewerage network	20.460	0.09
	327308				Construction Projects and Maintenance-communication network	21.945	0.09
32730801					Construction Projects-communication network	13.690	0.06
32730802					Maintenance-communication network	8.255	0.04
	327309				Construction Projects and Maintenance-electricity network	218.328	0.93
32730901					Construction Projects-electricity network	103.960	0.44
32730902					Maintenance-electricity network	114.368	0.49

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2021/2022**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327310				Construction Projects and Maintenance-gas network	16.500	0.07
32731001					Construction Projects-gas network	15.200	0.06
32731002					Maintenance-gas network	1.300	0.01
					<b>Total Capital Expenditures</b>	<b>2,306.274</b>	<b>9.80</b>
					<b>Total Current Expenses &amp; Capital Expenditures</b>	<b>23,522.963</b>	<b>100.00</b>

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2022/2023**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>701</b>	<b>General Public Services</b>	<b>7,243.244</b>	<b>30.79</b>
7011		Executive and legislative organs,financial and fiscal affairs and external affairs	1,043.563	4.44
7012		Foreign economic aid	165.500	0.70
7013		Public Services	301.322	1.28
7014		Basic research		0.00
7015		Research and development general public Services		0.00
7016		General public services not elsewhere classified	270.301	1.15
7017		Public debt transactions		0.00
7018		Transfers of a general character between different levels of government	5,462.558	23.22
	<b>702</b>	<b>Defense</b>	<b>2,389.252</b>	<b>10.16</b>
7021		Military defense	2,389.252	10.16
7022		Civil defense		0.00
7023		Foreign Military aid		0.00
7024		Research and development defense		0.00
7025		Defense not elsewhere classified		0.00
	<b>703</b>	<b>Public order and safety</b>	<b>1,790.975</b>	<b>7.61</b>
7031		Police Services	1,292.868	5.50
7032		Fire Protection Services		0.00
7033		Law Courts	367.740	1.56
7034		Prisons	0.750	0.00
7035		Research and development order and safety		0.00
7036		Public order and safety not elsewhere classified	129.617	0.55

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2022/2023**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>704</b>	<b>Economic Affairs</b>	<b>2,526.137</b>	<b>10.74</b>
7041		General Economic, Commercial and labor affairs	475.939	2.02
7042		Agriculture, forestry, Fishing and Hunting		0.00
7043		Fuel and Energy	1,059.771	4.51
7044		Mining, Manufacturing and Construction		0.00
7045		Transport	791.968	3.37
7046		Communication	135.314	0.58
7047		Other Industries	63.145	0.27
7048		Research and development economic affairs		0.00
7049		Economic Affairs not elsewhere classified		0.00
	<b>705</b>	<b>Environmental Protection</b>	<b>197.723</b>	<b>0.84</b>
7051		Waste management		0.00
7052		Waste water management	197.723	0.84
7053		Pollution abatement		0.00
7054		Protection of biodiversity and landscapes		0.00
7055		Research and development environmental protection		0.00
7056		Environmental protection not elsewhere classified		0.00
	<b>706</b>	<b>Housing and community amenities</b>	<b>2,593.432</b>	<b>11.03</b>
7061		Housing development		0.00
7062		Community development	5.412	0.02
7063		Water Supply	145.516	0.62
7064		Street lighting	0.700	0.00
7065		Research and development housing and community amenities		0.00
7066		Housing and Community amenities not elsewhere classified	2,441.804	10.38

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2022/2023**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>707</b>	<b>Health</b>	<b>2,709.405</b>	<b>11.52</b>
7071		Medical Products,appliances and equipment	117.794	0.50
7072		Outpatient Services	2.700	0.01
7073		Hospital Services	2,386.314	10.14
7074		Public health services	84.511	0.36
7075		Research and development Health	0.044	0.00
7076		Health not elsewhere classified	118.042	0.50
	<b>708</b>	<b>Recreation,culture and Religion</b>	<b>692.184</b>	<b>2.94</b>
7081		Recreational and sports services	2.000	0.01
7082		Cultural services	56.298	0.24
7083		Broadcasting and publishing services	211.640	0.90
7084		Religious and other community services	421.746	1.79
7085		Research and development Recreation,culture and religion		0.00
7086		Recreation,culture and religion not elsewhere classified	0.500	0.00
	<b>709</b>	<b>Education</b>	<b>2,916.858</b>	<b>12.40</b>
7091		Pre-Primary education and primary education	919.467	3.91
7092		Secondary education	868.025	3.69
7093		Post secondary nontertiary education	0.050	0.00
7094		Tertiary education	594.762	2.53
7095		Education not definable by level	79.155	0.34
7096		Subsidiary services to education		0.00
7097		Research and development education	0.562	0.00
7098		Education not elsewhere classified	454.837	1.93

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2022/2023**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>710</b>	<b>Social protection</b>	<b>463.753</b>	<b>1.97</b>
7101		Sickness and disability		0.00
7102		Old age	0.100	0.00
7103		Survivors	4.280	0.02
7104		Family and children	26.000	0.11
7105		Unemployment		0.00
7106		Housing	105.882	0.45
7107		Social exclusion not elsewhere classified	3.168	0.01
7108		Research and development social protection		0.00
7109		Social protection not elsewhere classified	324.323	1.38
		<b>Total</b>	<b>23,522.963</b>	<b>100.00</b>



**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>1</b>	<b>Appropriation of the President of The State</b>	<b>50.000</b>	<b>0.21</b>
	Guidance 2 - Chapter 8	50.000	0.21
<b>2</b>	<b>Amiri Diwan</b>	<b>288.930</b>	<b>1.23</b>
	Guidance 2 - Chapter 1	46.477	0.20
	Guidance 2 - Chapter 2	68.736	0.29
	Guidance 2 - Chapter 7	9.000	0.04
	Guidance 2 - Chapter 8	50.901	0.22
	Guidance 3 - Chapter 2	113.816	0.48
<b>3</b>	<b>Auditing Bureau</b>	<b>67.630</b>	<b>0.29</b>
	Guidance 2 - Chapter 1	64.342	0.27
	Guidance 2 - Chapter 2	1.643	0.01
	Guidance 2 - Chapter 7	0.035	0.00
	Guidance 2 - Chapter 8	0.162	0.00
	Guidance 3 - Chapter 2	1.448	0.01
<b>4</b>	<b>Council of Ministers</b>	<b>168.249</b>	<b>0.72</b>
	Guidance 2 - Chapter 1	96.141	0.41
	Guidance 2 - Chapter 2	42.594	0.18
	Guidance 2 - Chapter 8	0.310	0.00
	Guidance 3 - Chapter 2	29.204	0.12
<b>5</b>	<b>Legal Advice and Legislation Department</b>	<b>55.549</b>	<b>0.24</b>
	Guidance 2 - Chapter 1	52.324	0.22
	Guidance 2 - Chapter 2	1.850	0.01
	Guidance 2 - Chapter 8	0.080	0.00
	Guidance 3 - Chapter 2	1.295	0.01

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>6</b>	<b>SuperemeConcil For Planning &amp; Development</b>	<b>10.514</b>	<b>0.04</b>
	Guidance 2 - Chapter 1	8.311	0.04
	Guidance 2 - Chapter 2	1.745	0.01
	Guidance 2 - Chapter 8	0.170	0.00
	Guidance 3 - Chapter 2	0.288	0.00
<b>7</b>	<b>Civil Service Commission</b>	<b>50.972</b>	<b>0.22</b>
	Guidance 2 - Chapter 1	22.769	0.10
	Guidance 2 - Chapter 2	2.556	0.01
	Guidance 2 - Chapter 8	25.296	0.11
	Guidance 3 - Chapter 2	0.351	0.00
<b>8</b>	<b>Ministry of Foreign Affairs</b>	<b>225.122</b>	<b>0.96</b>
	Guidance 2 - Chapter 1	117.990	0.50
	Guidance 2 - Chapter 2	65.698	0.28
	Guidance 2 - Chapter 7	17.170	0.07
	Guidance 2 - Chapter 8	4.045	0.02
	Guidance 3 - Chapter 2	20.219	0.09
<b>9</b>	<b>Ministry of Finance - General Department</b>	<b>194.403</b>	<b>0.83</b>
	Guidance 2 - Chapter 1	78.572	0.33
	Guidance 2 - Chapter 2	30.108	0.13
	Guidance 2 - Chapter 7	0.006	0.00
	Guidance 2 - Chapter 8	17.861	0.08
	Guidance 3 - Chapter 2	67.856	0.29
<b>10</b>	<b>Ministry of Finance - General Accounting</b>	<b>6,041.947</b>	<b>25.69</b>
	Guidance 2 - Chapter 5	12.692	0.05
	Guidance 2 - Chapter 6	5,628.058	23.93
	Guidance 2 - Chapter 7	26.000	0.11
	Guidance 2 - Chapter 8	375.197	1.60

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>11</b>	<b>Public Customs Depart.</b>	<b>147.758</b>	<b>0.63</b>
	Guidance 2 - Chapter 1	143.835	0.61
	Guidance 2 - Chapter 2	1.725	0.01
	Guidance 2 - Chapter 8	0.400	0.00
	Guidance 3 - Chapter 2	1.798	0.01
<b>12</b>	<b>Ministry of Commerce and Industry</b>	<b>439.380</b>	<b>1.87</b>
	Guidance 2 - Chapter 1	47.587	0.20
	Guidance 2 - Chapter 2	5.737	0.02
	Guidance 2 - Chapter 5	383.905	1.63
	Guidance 2 - Chapter 7	0.062	0.00
	Guidance 2 - Chapter 8	0.152	0.00
	Guidance 3 - Chapter 2	1.937	0.01
<b>13</b>	<b>Ministry of Justice</b>	<b>317.290</b>	<b>1.35</b>
	Guidance 2 - Chapter 1	39.500	0.17
	Guidance 2 - Chapter 2	0.918	0.00
	Guidance 2 - Chapter 8	270.862	1.15
	Guidance 3 - Chapter 2	6.010	0.03
<b>14</b>	<b>Ministry of Interior</b>	<b>1,354.835</b>	<b>5.76</b>
	Guidance 2 - Chapter 1	1,205.503	5.12
	Guidance 2 - Chapter 2	85.069	0.36
	Guidance 2 - Chapter 7	16.200	0.07
	Guidance 2 - Chapter 8	9.550	0.04
	Guidance 3 - Chapter 2	38.513	0.16
<b>15</b>	<b>Ministry of Defence</b>	<b>1,918.794</b>	<b>8.16</b>
	Guidance 2 - Chapter 1	1,088.713	4.63
	Guidance 2 - Chapter 2	517.003	2.20
	Guidance 2 - Chapter 7	16.780	0.07
	Guidance 2 - Chapter 8	13.526	0.06
	Guidance 3 - Chapter 2	282.772	1.20

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>16</b>	<b>National Guards</b>	<b>473.258</b>	<b>2.01</b>
	Guidance 2 - Chapter 1	355.549	1.51
	Guidance 2 - Chapter 2	21.036	0.09
	Guidance 2 - Chapter 7	0.010	0.00
	Guidance 2 - Chapter 8	2.161	0.01
	Guidance 3 - Chapter 2	94.502	0.40
<b>17</b>	<b>Ministry of Education</b>	<b>2,231.614</b>	<b>9.49</b>
	Guidance 2 - Chapter 1	2,118.098	9.00
	Guidance 2 - Chapter 2	81.093	0.34
	Guidance 2 - Chapter 7	6.226	0.03
	Guidance 2 - Chapter 8	3.251	0.01
	Guidance 3 - Chapter 2	22.946	0.10
<b>18</b>	<b>Ministry of Higher Education</b>	<b>637.822</b>	<b>2.71</b>
	Guidance 2 - Chapter 1	28.847	0.12
	Guidance 2 - Chapter 2	4.240	0.02
	Guidance 2 - Chapter 7	31.900	0.14
	Guidance 2 - Chapter 8	572.355	2.43
	Guidance 3 - Chapter 2	0.480	0.00
<b>19</b>	<b>Ministry of Public Health</b>	<b>2,688.672</b>	<b>11.43</b>
	Guidance 2 - Chapter 1	1,225.746	5.21
	Guidance 2 - Chapter 2	870.437	3.70
	Guidance 2 - Chapter 7	357.800	1.52
	Guidance 2 - Chapter 8	3.730	0.02
	Guidance 3 - Chapter 2	230.959	0.98

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>20</b>	<b>Ministry of Social Affairs &amp; Labour</b>	<b>381.898</b>	<b>1.62</b>
	Guidance 2 - Chapter 1	110.423	0.47
	Guidance 2 - Chapter 2	9.600	0.04
	Guidance 2 - Chapter 7	255.005	1.08
	Guidance 2 - Chapter 8	1.759	0.01
	Guidance 3 - Chapter 2	5.111	0.02
<b>21</b>	<b>Ministry of Information</b>	<b>217.790</b>	<b>0.93</b>
	Guidance 2 - Chapter 1	182.420	0.78
	Guidance 2 - Chapter 2	29.373	0.12
	Guidance 2 - Chapter 7	0.025	0.00
	Guidance 2 - Chapter 8	0.870	0.00
	Guidance 3 - Chapter 2	5.102	0.02
<b>22</b>	<b>Ministry of Awkaf and Islamic Affairs</b>	<b>412.562</b>	<b>1.75</b>
	Guidance 2 - Chapter 1	355.284	1.51
	Guidance 2 - Chapter 2	34.993	0.15
	Guidance 2 - Chapter 6	1.000	0.00
	Guidance 2 - Chapter 8	4.643	0.02
	Guidance 3 - Chapter 2	16.642	0.07
<b>23</b>	<b>Awkaf Secretariat General</b>	<b>7.984</b>	<b>0.03</b>
	Guidance 2 - Chapter 1	7.128	0.03
	Guidance 2 - Chapter 2	0.715	0.00
	Guidance 2 - Chapter 8	0.034	0.00
	Guidance 3 - Chapter 2	0.107	0.00
<b>24</b>	<b>Ministry of Communication</b>	<b>139.416</b>	<b>0.59</b>
	Guidance 2 - Chapter 1	105.068	0.45
	Guidance 2 - Chapter 2	5.808	0.02
	Guidance 2 - Chapter 8	17.264	0.07
	Guidance 3 - Chapter 2	11.276	0.05

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>25</b>	<b>Ministry of Public Works</b>	<b>1,080.882</b>	<b>4.60</b>
	Guidance 2 - Chapter 1	253.304	1.08
	Guidance 2 - Chapter 2	48.722	0.21
	Guidance 2 - Chapter 8	3.222	0.01
	Guidance 3 - Chapter 2	775.634	3.30
<b>26</b>	<b>National Council for Culture, Arts &amp; Literature</b>	<b>29.520</b>	<b>0.13</b>
	Guidance 2 - Chapter 1	20.004	0.09
	Guidance 2 - Chapter 2	5.381	0.02
	Guidance 2 - Chapter 8	1.388	0.01
	Guidance 3 - Chapter 2	2.747	0.01
<b>27</b>	<b>Ministry of Oil</b>	<b>418.383</b>	<b>1.78</b>
	Guidance 2 - Chapter 1	11.491	0.05
	Guidance 2 - Chapter 2	1.416	0.01
	Guidance 2 - Chapter 5	401.340	1.71
	Guidance 2 - Chapter 8	3.916	0.02
	Guidance 3 - Chapter 2	0.220	0.00
<b>28</b>	<b>Ministry of Energy - water &amp; electercity</b>	<b>3,237.858</b>	<b>13.76</b>
	Guidance 2 - Chapter 1	598.926	2.55
	Guidance 2 - Chapter 2	2,129.991	9.05
	Guidance 2 - Chapter 8	0.845	0.00
	Guidance 3 - Chapter 2	508.096	2.16
<b>29</b>	<b>Public Authority For Civil Aviation</b>	<b>195.187</b>	<b>0.83</b>
	Guidance 2 - Chapter 1	119.870	0.51
	Guidance 2 - Chapter 2	9.552	0.04
	Guidance 2 - Chapter 8	0.100	0.00
	Guidance 3 - Chapter 2	65.665	0.28

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2022/2023**

(K/D Million)

No.	Statement	Sum	%
<b>31</b>	<b>Central statistical office</b>	<b>7.321</b>	<b>0.03</b>
	Guidance 2 - Chapter 1	6.193	0.03
	Guidance 2 - Chapter 2	0.973	0.00
	Guidance 2 - Chapter 8	0.035	0.00
	Guidance 3 - Chapter 2	0.120	0.00
<b>32</b>	<b>Financial Controllers Agency</b>	<b>18.796</b>	<b>0.08</b>
	Guidance 2 - Chapter 1	16.838	0.07
	Guidance 2 - Chapter 2	1.018	0.00
	Guidance 2 - Chapter 8	0.093	0.00
	Guidance 3 - Chapter 2	0.847	0.00
<b>33</b>	<b>Kuwait Financial Intelligence Unit</b>	<b>4.057</b>	<b>0.02</b>
	Guidance 2 - Chapter 1	3.212	0.01
	Guidance 2 - Chapter 2	0.615	0.00
	Guidance 2 - Chapter 8	0.027	0.00
	Guidance 3 - Chapter 2	0.203	0.00
<b>34</b>	<b>Competition protection agency</b>	<b>8.570</b>	<b>9.74</b>
	Guidance 2 - Chapter 1	7.130	8.10
	Guidance 2 - Chapter 2	1.308	1.49
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	0.022	0.03
	Guidance 3 - Chapter 2	0.110	0.13
<b>88</b>	<b>Complementary Allocation</b>	<b>0.000</b>	<b>0.00</b>
	Guidance 2 - Chapter 1	0.000	0.00
	<b>Total Expenditures</b>	<b>23,522.963</b>	<b>100.00</b>

# موازنة 23/22 B U D G E T

## Definitions

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# **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 assets The 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.