



State Budget for the Fiscal Year 2024/2025

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Introduction

The general budget of the state of Kuwait reflects the approved financial plan for fiscal year 2024/2025. The budget of Ministries and Government department includes all revenues estimated to be collected, in addition to the estimated public expenditure incurred over the fiscal year 2024/2025. 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 2024/2025 in accordance with the financial, social and economic policies of the country.

The main features of the annual budget 2024/2025:

- 1- The budget of the fiscal year 2024/2025 was developed in accordance with the budget guide and classifications issued by Circular No. (4) for the year 2015, and in compliance with the concepts and definitions agreed upon within the Government Finance Statistics Manual (2001 GFS) issued by the International Monetary Fund.

Also, the budget for the fiscal year 2024/2025 was prepared in accordance with the provisions of Circular No. (5) for the year 2022 regarding the preparation of budget estimates for ministries, government departments, and attached entities, and the principles and rules of the budget guide and classifications.

- 2- Oil revenues were estimated based on the barrel price of 70 \$ / barrel, and the volume of production is 2.548 million / barrel per day.
- 3- The budget includes the necessary financial allocations for the implementation of the Annual Development Plan projects for fiscal year 2024/2025.

4- All ministries, government departments, attached entities, and independent entities are directed to study and prepare revenue and expenditure estimates in accordance with the state public policy, regarding expenditure rationalization, reduction and control of expenditure, elimination of unnecessary and secondary expenses that have no effect on the performance of government entities, and abiding by the laws, circulars, and decisions issued to date.

The Ministry of Finance hopes to achieve the desired political, social and economic objectives to improve and raise citizen's living standards, and work on transforming the State of Kuwait into a financial and commercial centre to attract local and foreign investments.



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Part One

Decree Law No. (8) for Fiscal Year 2024
on Budget Appropriation for Ministries and
Government Departments

Decree Law No (8) For the Year 2024
Concerning Budget Appropriation
Of Ministries and Government Departments
For The Fiscal Year 2024/2025

- After reviewing the Constitution,
- And upon the Amiri order issued on 2 of Dhu Al Qidah 1445, corresponding to May 10 of 2024,
- 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 regarding the rules for preparing public budgets and the oversight of their implementation, the final accounts, and the amended laws related to it.
- Based on the proposal of the Minister of Finance
- Upon the approval of the Council of Ministers, the following decree was issued:

Clause (1)

The revenues of the Ministries and Government Departments' Budget for the fiscal year 2024/2025 are estimated as KD 18,918,618,000 (Eighteen billion, nine hundred and eighteen million, six hundred and eighteen thousand dinars), which covers what is stated in Table (A) attached to this Law.

Clause (2)

The Expenditures of the Ministries and Government Departments' budget for the fiscal year 2024/2025 are estimated at KD 24,555,000,000 (Twenty four billion, five hundred and fifty five million dinars), distributed on the Chapters listed in the Table (B) attached to this law.

Clause (3)

Expenditures are estimated to exceed revenues at KD 5,636,382,000 (Five billion, six hundred and thirty six million, three hundred and eighty two thousand dinars).

Clause (4)

The Prime Minister and the ministers, each within their jurisdiction, shall implement this Law Decree, which will be published in the official gazette and come into effect as of April 1, 2024.

Amir Of Kuwait
Meshal Al Ahmed Al Jaber Al Sabah

Prime Minister
Ahmed Abdullah Al Ahmed Al Sabah

Minister of Finance
Anwar Ali Al Mudhaf

Issued at Al seef Palace:
On the 24 Muharram 1446
Corresponding to 30 July 2024

Table (A)
Revenues Estimates of Ministries
& Government Departments for Fiscal Year 2024/2025

Group	Chapter	Description	Fiscal Year 2024/2025	
			Detailed	Total
	11	Oil Revenues		16,234,144,000
111		Crude oil and gas	16,234,144,000	
	12	Taxes		613,162,000
121		Taxes on income,profits, and capital gains	175,150,000	
122		Taxes on payroll and workforce	0	
123		Taxes on property	20,000,000	
124		Taxes on goods and services	0	
125		Taxes on international trade and transactions	418,012,000	
126		Other taxes	0	
	13	Social Contributions		115,000,000
131		Social security contributions	0	
132		Other social contributions	115,000,000	
	14	Grants		0
141		From foreign governments	0	
142		From international organizations	0	
143		From other general government units	0	
	15	Other revenues		1,848,570,000
151		Property income	82,376,000	
152		Sales of goods and services	1,089,483,500	
153		Fines,penalties,and forfeits	183,915,100	
154		Voluntary transfers other than grants	0	
155		Miscellaneous and unclassified revenue	492,795,400	
	16	Asset disposal and other non-operating revenue		107,742,000
162		Disposal of non-financial assets	103,451,000	
163		Differences in currency exchange rates	4,291,000	
Total Revenues			18,918,618,000	18,918,618,000

Table (B)
Budget Expenditure Allocations for Ministries and Government Departments for Fiscal Year 2024/2025

Number	Entity	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	Head of State						50,000,000		50,000,000
2	Amiri Diwan	43,452,000	64,188,000			6,000,000	69,586,000	76,537,000	259,763,000
3	State Audit Bureau	69,371,000	2,244,000			35,000	351,000	1,400,000	73,401,000
4	Council of Ministers	57,136,000	17,963,000				528,000	2,823,000	78,450,000
5	Fatwa and Legislation Department	55,007,000	1,062,000				200,000	275,000	56,544,000
6	Supereme Council for Planning and Development	8,717,000	1,369,000				500,000	280,000	10,866,000
7	Civil Service Commission	36,007,000	2,878,000				26,378,000	424,000	65,687,000
8	Ministry of Foreign Affairs	127,433,000	76,069,000			20,385,000	3,840,000	27,482,000	255,209,000
9	Ministry of Finance - General Administration	82,321,000	36,164,000			0	11,111,000	6,177,000	135,773,000
10	Ministry of Finance - General Accounts			28,629,000	5,642,029,000	16,084,000	316,761,000	0	6,003,503,000
11	General Administration of Customs	150,490,000	1,299,000				110,000	2,251,000	154,150,000
12	Ministry of Commerce and Industry	53,640,000	7,036,000	400,000,000		62,000	411,000	1,977,000	463,126,000
13	Ministry of Justice	34,457,000	1,135,000				320,862,000	3,763,000	360,217,000
14	Ministry of Interior	1,536,901,000	95,026,000			21,200,000	21,552,000	44,125,000	1,718,804,000
15	Ministry of Defence	1,279,334,000	302,862,000			18,200,000	18,509,000	251,849,000	1,870,754,000
16	Kuwait National Guard	396,106,000	47,485,000			10,000	2,485,000	78,672,000	524,758,000
17	Ministry of Education	2,480,175,000	97,005,000			6,555,000	2,748,000	25,058,000	2,611,541,000

Table (B)
Budget Expenditure Allocations for Ministries and Government Departments for Fiscal Year 2024/2025

Number	Entity	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	33,830,000	4,778,000			28,900,000	720,337,000	308,000	788,153,000
19	Ministry of Health	1,335,952,000	811,742,000			484,180,000	5,783,000	114,007,000	2,751,664,000
20	Ministry of Social Affairs	113,234,000	9,136,000			243,654,000	1,508,000	4,494,000	372,026,000
21	Ministry of Information	203,274,000	41,758,000			5,000	2,801,000	6,085,000	253,923,000
22	Ministry of Awqaf and Islamic Affairs	414,267,000	38,188,000		750,000		3,830,000	8,743,000	465,778,000
23	Awqaf General Secretariat	8,074,000	1,195,000				82,000	235,000	9,586,000
24	Ministry of Communications	89,292,000	18,276,000				22,979,000	10,080,000	140,627,000
25	Ministry of Public Works	299,758,000	85,318,000				1,212,000	566,135,000	952,423,000
26	National Council for Culture, Arts, and Letters	20,600,000	7,653,000				2,574,000	4,956,000	35,783,000
27	Ministry of Oil	12,315,000	1,677,000	700,000,000			3,990,000	189,000	718,171,000
28	Ministry of Electricity, Water, and Renewable Energy	747,423,000	1,717,925,000				3,675,000	565,354,000	3,034,377,000
29	Directorate General of Civil Aviation	157,704,000	19,812,000				140,000	49,167,000	226,823,000
31	Central Statistcal Bureau	6,274,000	1,077,000				35,000	236,000	7,622,000
32	Bureau of Financial Controllers	19,074,000	1,192,000				100,000	162,000	20,528,000
33	Kuwait Financial Investigations Unit	3,201,000	707,000				81,000	103,000	4,092,000
34	Competition Protection Agency	6,582,000	816,000				62,000	54,000	7,514,000
35	Central Agency for Information Tecnology	8,052,000	45,262,000				300,000	2,066,000	55,680,000
36	National Cybersecurity Center	9,666,000	6,696,000				180,000	1,142,000	17,684,000
Total Expenses		9,899,119,000	3,566,993,000	1,128,629,000	5,642,779,000	845,270,000	1,615,601,000	1,856,609,000	24,555,000,000

Distribution of Revenues Estimates
Deficit and Surplus Commitments for Fiscal Year 2024/2025

	Fiscal Year 2024/2025	
	Amount	Percentage
Expenditures Allocations of Ministries and Government Departments	24,555,000,000	130%
Difference Between Expenditure Allocations and Revenues	-5,636,382,000	-30%
Total	18,918,618,000	100%

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Part Two

Summary of Revenues and Expenditures

Revenues

Chapter number	Chapter name	Amount KD Million	Percentage
11	Oil Revenues	16,234.144	85.81
12	Taxes	613.162	3.24
13	Social Contributions	115.000	0.61
14	Grants	0.000	0.00
15	Other revenue	1,848.570	9.77
16	Revenues disposal of assets and other non-operating revenues	107.742	0.57
Total Revenues		18,918.618	100.00

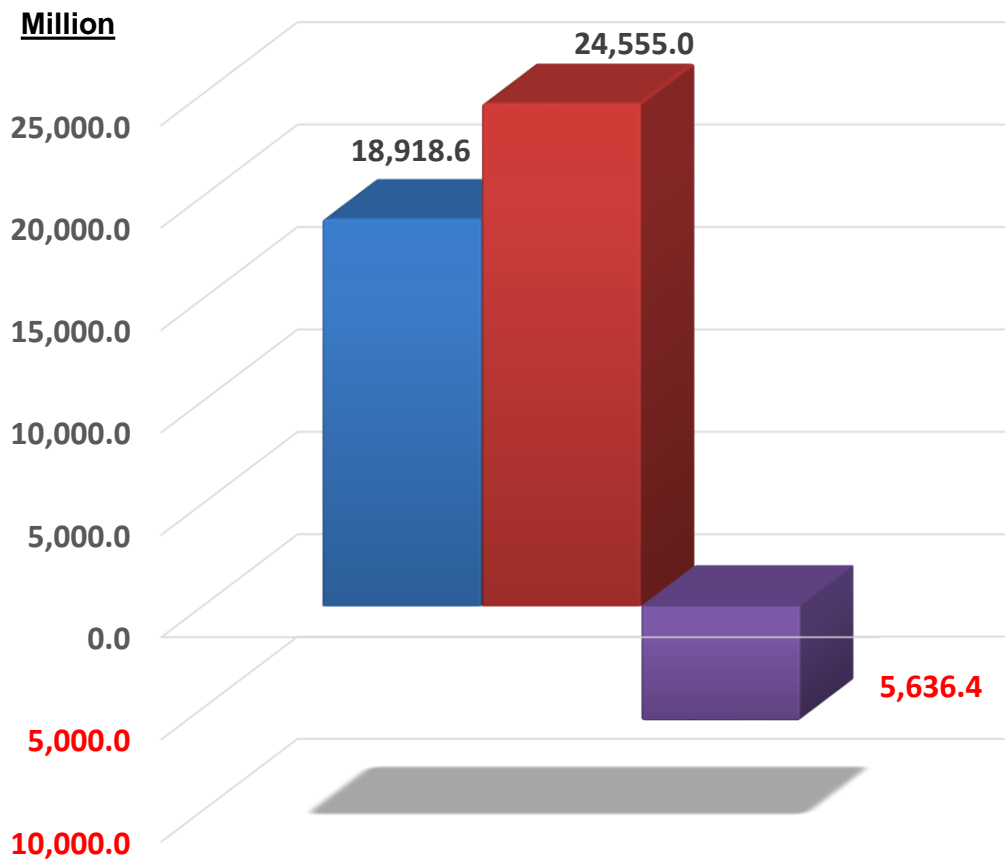
Current Expenses and Capital Expenditures

Chapter number	Chapter name	Amount KD Million	Percentage
21	Compensation of employees	9,899.119	40.31
22	Goods and Services	3,566.993	14.53
25	Subsidies	1,128.629	4.60
26	Grants	5,642.779	22.98
27	Social benefits	845.270	3.44
28	Other Expenditures and Remittances	1,615.601	6.58
	Total Current Expenses	22,698.391	92.44
32	Purchase non-current assets	1,856.609	7.56
	Total Capital Expenditures	1,856.609	7.56
Total Current Expenses and Capital Expenditures		24,555.000	100.00

Difference Between Expenditure Allocations and Revenues

Deficit	-5,636.382
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Summary of Financial Position

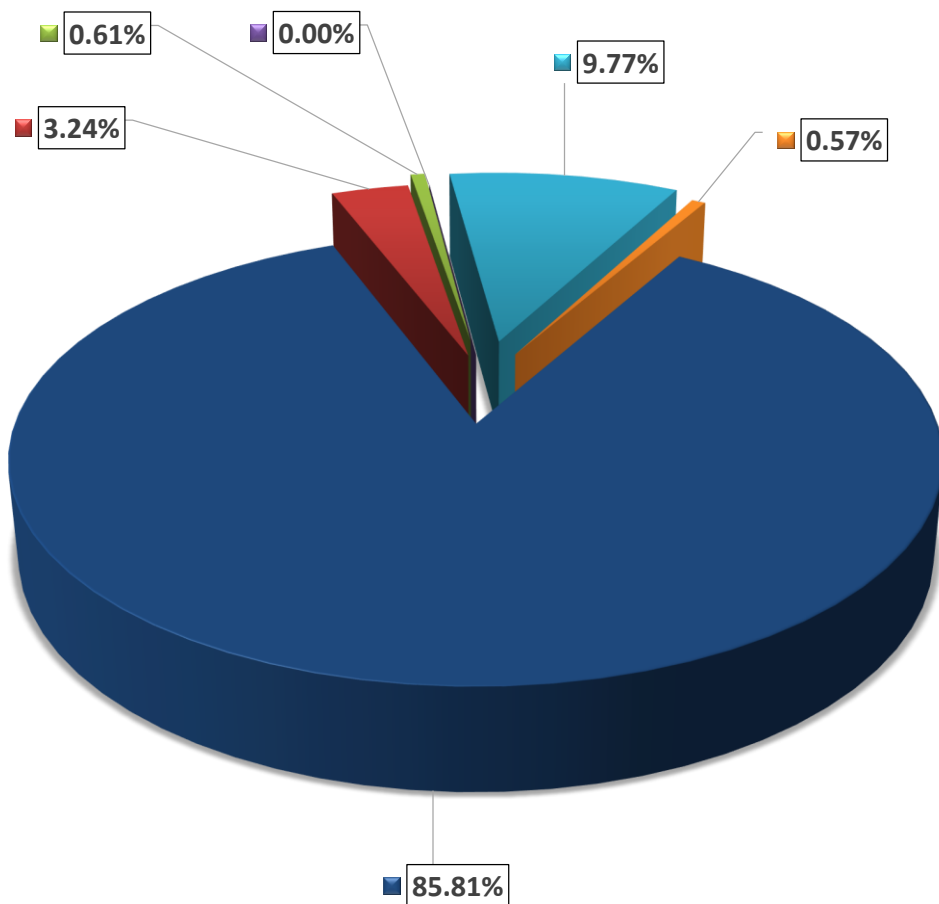


■ Revenues

■ Expenditure

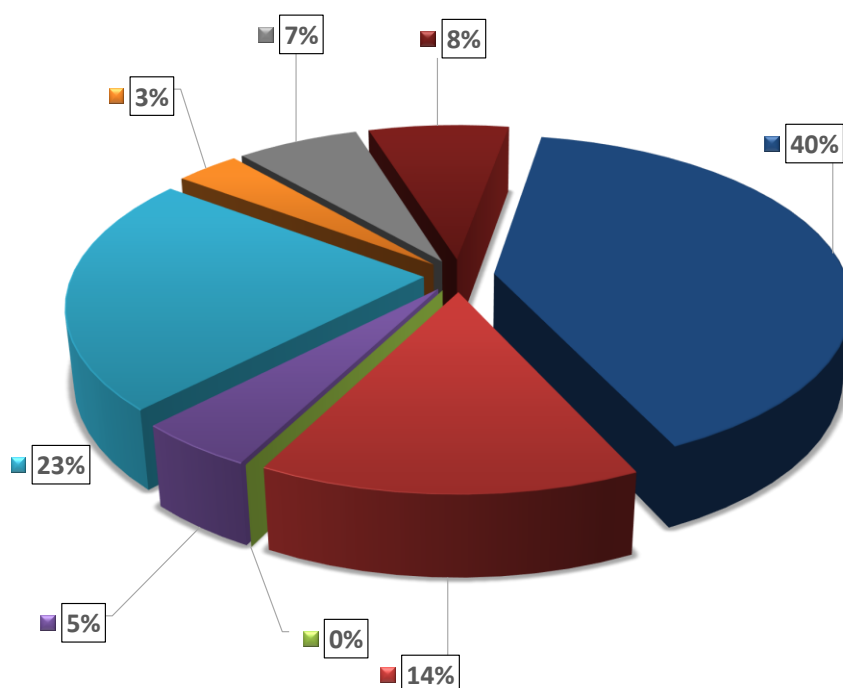
■ Surplus

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



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Part Three

Revenues

Table (2)
Revenues by Chapters, Groups,Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				11	Oil Revenues	16,234.144	85.81
			111		Crude Oil and Gas	16,234.144	85.81
		1111			Crude Oil and Gas	15,982.703	84.48
	111101				Crude Oil and Gas	15,982.703	84.48
11110101					Crude Oil and Gas	15,982.703	84.48
		1112			Gas	251.441	1.33
	111201				Gas	251.441	1.33
11120101					Gas	251.441	1.33
				12	Taxes	613.162	3.24
			121		Taxes on income,profits, and capital gains	175.150	0.93
	1211				Taxes on income,profits, and capital gains- by individuals	0.000	0.00
12110101					Taxes on income,profits, and capital gains- by individuals	0.000	0.00
		1212			Taxes on income,profits, and capital gains- by corporations and other enterprises	175.150	0.93
	121202				Income Tax from Foreign Companies	95.000	0.50
12120210					Income Tax from Subsidiary Companies	90.000	0.48
12120211					Income Tax Fines from Subsidiary Companies	5.000	0.03
	121203				Taxes on Kuwaitis companies	42.000	0.22
12120301					Taxes on Kuwaitis companies	42.000	0.22
	121204				Zakat collected from the kuwait companies	10.000	0.05
12120401					Zakat collected from the kuwait companies	10.000	0.05
	121205				Contributions of Kuwaiti companies in the state budget	27.750	0.15
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	9.500	0.05
12120504					Contributions of companies in Health Services	10.500	0.06
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	6.250	0.03
12120509					Contributions of companies in Infrastructures	0.150	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12120510					Contributions of companies in Electricity & Water	0.050	0.00
12120511					Contributions of companies in Agriculture & Fish	0.050	0.00
	121207				Revenues of issuing tax certificates or others	0.400	0.00
12120701					Revenues of issuing tax certificates or others	0.400	0.00
			123		Taxes on property	20.000	0.11
		1235			Other nonrecurrent taxes on property	20.000	0.11
	123501				Property transfer fees	20.000	0.11
12350101					Land	5.000	0.03
12350102					Real Estates	15.000	0.08
			125		Taxes on international trade on transactions	418.012	2.21
		1251			Customs and other import duties	400.150	2.12
	125101				Customs Taxes and Duties	400.000	2.11
12510101					Customs Taxes and Duties	400.000	2.11
	125102				Customs Taxes and Duties	0.150	0.00
12510201					Storage Duties	0.060	0.00
12510202					Licenses Duties	0.090	0.00
		1256			Other taxes on international trade and transactions	17.862	0.09
	125601				International Airport Departure Charges	11.000	0.06
12560101					International Airport Departure Charges	11.000	0.06
	125602				Ships Travel fees	0.002	0.00
12560201					Ships Travel fees	0.002	0.00
	125603				Over flight fees	6.500	0.03
12560301					Over flight fees	6.500	0.03
	125699				Other fees	0.360	0.00
12569901					Other fees	0.360	0.00
				13	Social Contributions	115.000	0.61
			132		Other social contributions	115.000	0.61
		1322			Health assurance contributions	115.000	0.61
	132201				Health assurance contributions	115.000	0.61
13220101					Health assurance contributions	115.000	0.61

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				15	Other Revenues	1,848.570	9.77
			151		Property income	82.376	0.44
		1511			Interest	15.852	0.08
	151101				Current Account Profits	15.852	0.08
15110101					Current Account Profits	15.852	0.08
		1514			Rent	66.524	0.35
	151401				Lands	64.524	0.34
15140101					Industrial and Agricultural Plots	18.090	0.10
15140102					Chalets	8.158	0.04
15140103					Car Parks	0.675	0.00
15140105					Real Estates invesment	36.347	0.19
15140199					Other Lands	1.254	0.01
	151402				Rent frequency (satellite waves)	2.000	0.01
15140201					Rent frequency (satellite waves)	2.000	0.01
			152		Sales of goods and services	1,089.483	5.76
		1521			Sales of goods and services	92.087	0.49
	152101				Advertisements	2.201	0.01
15210101					Television	1.300	0.01
15210102					Radio broadcasting	0.200	0.00
15201105					International Airport Advertisements	0.701	0.00
	152102				Sale of TV Programs	0.050	0.00
15210201					Sale of TV Programs	0.050	0.00
	152103				Leases	79.302	0.42
15210301					Commercial Markets	47.250	0.25
15210302					International Airport Shops	1.769	0.01
15210303					Houses	0.983	0.01
15210304					Appropriated Real Estates	0.382	0.00
15210305					Government Houses	0.380	0.00
15210306					Auditorium	1.150	0.01
15210307					Rent different government facilities	12.033	0.06

Table (2)
Revenues by Chapters, Groups,Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15210308					Rent government locations	8.246	0.04
15210331					Means of Transportation	0.000	0.00
15210332					Means of Transport,Equipment and Supplies Rents	0.015	0.00
15210399					Other Rents	7.094	0.04
	152104				Government Authorities Publications	0.500	0.00
15210401					Government Authorities Publications	0.500	0.00
	152105				Radio and television services revenues	0.030	0.00
15210501					Radio and television services revenues	0.030	0.00
	152106				Binding services to private companies contracts	5.004	0.03
15210601					Binding services to private companies contracts	5.004	0.03
	152107				Sale of medicines and drugs	5.000	0.03
15210701					Sale of medicines and drugs	5.000	0.03
		1522			Administrative fees	112.619	0.60
	152201				Registration of Companies & Insurance documents fees	10.052	0.05
15220101					Registration of Companies fees	10.052	0.05
15220102					Insurance documents fees	0.000	0.00
	152202				Permit Orders	10.810	0.06
15220201					Permit Orders	10.810	0.06
	152203				Precious Metal Marking Charges	3.350	0.02
15220301					Gold Marking Charges	3.150	0.02
15220302					Silver Marking Charges	0.050	0.00
15220303					Artifacts and precious stone fees	0.150	0.00
	152204				Trade Marks - Duties	6.400	0.03
15220401					Trade Marks - Duties	6.400	0.03
	152206				Judicial Duties	35.250	0.19
15220601					Lawsuits Charges	35.000	0.19
15220602					Certification and Personal Status Duties	0.250	0.00
	152207				Driving Licenses Charges	1.500	0.01
15220701					Driving Licenses Charges	1.500	0.01

Table (2)
Revenues by Chapters, Groups,Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152209				Aircraft's Validity and Pilots Licenses	1.100	0.01
15220901					Aircraft's Validity and Pilots Licenses	1.100	0.01
	152210				Survey & Registration of Ships	0.000	0.00
15221001					Survey & Registration of Ships	0.000	0.00
	152212				Administration fees-Tenders and Practices	2.965	0.02
15221201					Administration fees-Tenders and Practices	2.592	0.01
15221202					Administration fees - First time Subscription fees	0.000	0.00
15221203					Administration fees - First time Classification fees	0.000	0.00
15221204					Administration fees - Renewal fees	0.000	0.00
15221205					Administration fees - Signified Approval fees	0.000	0.00
15221206					Administration fees - Grievance requests fees on Tender	0.173	0.00
15221207					Administration fees - Request to upgrade the classification category fourth to third	0.000	0.00
15221208					Administration fees - Request to upgrade the classification category third to second	0.000	0.00
15221209					Administration fees - Request to upgrade the classification category second to first	0.000	0.00
15221210					Administration fees - Changing Contractor data or Legal Entity fees	0.000	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
15221217					Administration fees - Classification Certificate Renewal Fees	0.100	0.00
15221218					Administration fees - Grievance requests fees special for Qualification	0.100	0.00
	152213				Administration fees-Auctions	0.074	0.00
15221301					Administration fees-Auctions	0.074	0.00
	152214				Administration fees-Samples and Appliances Assay	0.660	0.00
15221401					Administration fees-Samples and Appliances Assay	0.660	0.00
	152215				Administration fees - Supervision	0.200	0.00
15221501					Administration fees - Supervision	0.200	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152217				Administration fees - Certificates Issuance	1.454	0.01
15221701					Administration fees - Certificates Issuance	1.304	0.01
15221702					Administration fees - Certificate of Origin Establishment Fees	0.150	0.00
	152218				Residency fees	8.850	0.05
15221802					Private Maids Residence	4.750	0.03
15221803					Dependent Residency	4.050	0.02
	152219				Action fees	0.047	0.00
15221901					Action fees	0.047	0.00
	152220				Permission fees	0.252	0.00
15222001					Permission fees	0.252	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	0.700	0.00
15222201					Offers and awards fees	0.700	0.00
	152224				Rehabilitation companies fees	0.010	0.00
15222401					Rehabilitation companies fees	0.010	0.00
	152225				lands fees	6.000	0.03
15222501					lands fees	6.000	0.03
	152228				Vehicle and mobile Vehicle licensing fees	0.030	0.00
15222801					Vehicle and mobile Vehicle licensing fees	0.030	0.00
	152229				Issuance and Renewal of brokerage book fees	0.015	0.00
15222901					Issuance and Renewal of brokerage book fees	0.015	0.00
	152230				Issuance, Renewal and addition of ration card	0.205	0.00
15223001					Issuance, Renewal and addition of ration card	0.205	0.00
	152232				Traffic Fees	11.500	0.06
152223201					Traffic Fees	11.500	0.06
	152233				Citizenship Fees	1.500	0.01
15223301					Citizenship Fees	1.500	0.01
	152234				Criminal investigation Fees	0.035	0.00
15223401					Criminal investigation Fees	0.035	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152235				Visa Fees	2.000	0.01
15223501					Visa Fees	2.000	0.01
	152299				Miscellaneous fees	7.628	0.04
15229901					Miscellaneous fees	7.628	0.04
		1523			Incidental sales by nonmarket establishments	884.777	4.68
	152301				Sale of Confiscated Goods	0.001	0.00
15230101					Sale of Confiscated Goods	0.001	0.00
	152302				Car Park Meters Proceeds	0.002	0.00
15230201					Car Park Meters Proceeds	0.002	0.00
	152303				Studying Fees	0.515	0.00
15230303					Training Courses	0.030	0.00
15230304					Education fees	0.135	0.00
15230399					Miscellaneous	0.350	0.00
	152304				Government Publications Sale	3.675	0.02
15230401					Al-arabi magazine	0.080	0.00
15230402					Official Gazette	0.159	0.00
15230403					Arabic Heritage Books	0.001	0.00
15230404					Kuwait magazine	0.003	0.00
15230405					Islamic Perception Magazine	0.035	0.00
15230406					School Books	1.500	0.01
15230407					Intellectual World Magazine	0.025	0.00
15230408					International Theatre Series	0.028	0.00
15230409					Justice Magazine	0.001	0.00
15230410					Issuance's and Laws	0.005	0.00
15230411					World of Knowledge Series	0.150	0.00
15230412					Labor Cultural Magazine	0.008	0.00
15230413					Al-arabi Junior magazine	0.060	0.00
15230414					Religious Books	0.001	0.00
15230415					Fenon Magazine	0.001	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230416					Sale of Customs Printings	1.600	0.01
15230499					Other Publications	0.018	0.00
	152306				Quarantine Charges	0.120	0.00
15230601					Physic	0.120	0.00
	152307				Hospital Revenues	40.000	0.21
15230701					Hospital Revenues	40.000	0.21
	152308				Health inshurance revenue	1.000	0.01
15230801					Health inshurance revenue	1.000	0.01
	152309				Electricity Revenues	488.220	2.58
15230901					Sale of Electric Current	450.000	2.38
15230902					Using Meters	0.250	0.00
15230903					Materials and Tools	2.400	0.01
15230904					Workers Wages	0.500	0.00
15230905					Electric Current Receipts Charges	35.000	0.19
15230906					Charges of Electric Extensions Testing	0.070	0.00
	152310				Water Revenues	255.010	1.35
15231001					Fresh	250.000	1.32
15231002					Brackish	2.500	0.01
15231004					Treatment Water	0.510	0.00
15231005					Water Extensions Charges	2.000	0.01
	152311				Civil Aviation	40.209	0.21
15231101					Aircraft's Landing & Parking	11.000	0.06
15231102					Kuwait Aviation Manual Subscription	0.001	0.00
15231103					Providing Weather Information	0.003	0.00
15231104					Renting Telegraphic Wireless Sets	0.005	0.00
15231105					Passengers Transport Bridge	1.600	0.01
15231106					passengers Baggage Balance Charges	4.000	0.02
15231107					Transit charges	0.600	0.00
15231109					Airport Service Fees for Departures	13.000	0.07
15231110					Airport Service Fees for Arrivals	10.000	0.05

Table (2)
Revenues by Chapters, Groups,Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152312				Post	0.811	0.00
15231201					Postal Stamps	0.100	0.00
15231202					Stamping Tools and Meters	0.030	0.00
15231203					Parcels Delivery Service Charges	0.000	0.00
15231204					Exchange Variances of Air and Surface Mail	0.560	0.00
15231205					Mail Boxes Renting Charges	0.056	0.00
15231206					Postage	0.065	0.00
	152313				Cable and Telephone	45.702	0.24
15231303					Telex Communications	0.001	0.00
15231304					International Calls	5.500	0.03
15231305					Telephone Subscriptions	40.000	0.21
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	0.000	0.00
15231312					Telegrams	0.001	0.00
	152314				Ports Services(Harbors)	7.600	0.04
15231401					Port Charges	4.000	0.02
15231402					Net Auction Sale	0.800	0.00
15231403					Transporting,Storing and Handling	2.800	0.01
	152315				Maintenance Revenues	0.080	0.00
15231501					Maintenance Revenues	0.080	0.00
	152316				Celebrations Revenues	1.500	0.01
15231601					Celebrations Revenues	1.500	0.01
	152317				Scripts and Specifications	0.001	0.00
15231701					Scripts and Specifications	0.001	0.00
	152320				Holding Fairs	0.006	0.00
15232001					Holding Fairs	0.006	0.00

Table (2)
Revenues by Chapters, Groups,Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152322				Sale of Government Materials and Products	0.000	0.00
15232201					Sale of Government Materials and Products	0.000	0.00
	152324				Revenues of impounded vehicles	0.325	0.00
15232401					Revenues of impounded vehicles	0.325	0.00
			153		Fines,penalties,and forfeits	183.915	0.97
		1531			Fines and penalties	179.428	0.95
	153101				Panel Fines	33.000	0.17
15310101					Panel Fines	33.000	0.17
	153102				Traffic Violations	90.000	0.48
15310201					Traffic Violations	90.000	0.48
	153103				Penalties on Employees	3.356	0.02
15310301					Penalties on Employees	3.356	0.02
	153105				Fines	53.072	0.28
15310501					Fines	53.042	0.28
15310502					Money Laundering and Terrorist Financing Fines	0.030	0.00
		1532			forfeits	4.487	0.02
	153201				forfeits of Guarantees	1.987	0.01
15320101					forfeits of Legal Guarantees	0.500	0.00
15320102					forfeits of Bankes Guarantees	1.487	0.01
	153202				Confiscated Custody's & Temporary Licenses	2.500	0.01
15320201					Confiscated Custody's & Temporary Licenses	2.500	0.01
		1533			Expenses refundable	0.000	0.00
	153301				Expenses refundable	0.000	0.00
15330101					Expenses refundable	0.000	0.00
			155		Miscellaneous and unidentified revenue	492.796	2.60
		1551			Sale of Consumption Goods	11.604	0.06
	155101				Sale of Consumption Goods	11.604	0.06
15510101					Sale of Consumption Goods	11.604	0.06

Table (2)
Revenues by Chapters, Groups,Category, Items, & kinds
For the Fiscal year 2024/2025

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
		1552			Entry Revenues	338.789	1.79
	155201				Entry Revenues	338.789	1.79
15520101					Entry Revenues	338.789	1.79
		1553			Recovered Expenditures	35.387	0.19
	155301				Recovered Expenditures	35.387	0.19
15530101					Recovered Expenditures	35.387	0.19
		1554			Compensation	0.315	0.00
	155401				Compensation of properties	0.315	0.00
15540101					Compensation of properties	0.015	0.00
15540104					Compensation for damaged cables	0.300	0.00
		1555			Fiscal Stamps Revenues	8.042	0.04
	155501				Sale of Fiscal stamps	8.042	0.04
15550101					Sale of Fiscal stamps	8.042	0.04
		1559			Other Miscellaneous Revenues	98.659	0.52
	155901				Other Miscellaneous Revenues	98.659	0.52
15590101					Other Miscellaneous Revenues	98.659	0.52
				16	Revenues disposal of assets and other non-operating revenues	107.742	0.57
			162		Disposal of non-financial assets revenues	103.451	0.55
		1621			Disposal of non-current assets of non-financial tangible revenue	103.451	0.55
	162101				Disposal of lands revenues	103.450	0.55
16210101					Disposal of lands revenues	103.450	0.55
	162103				Disposal of machinery ,equipment, and other assets revenues	0.001	0.00
16210301					Disposal of machinery ,equipment, and other assets revenues	0.001	0.00
			163		Differences in currency exchange revenues	4.291	0.02
		1631			Differences in currency exchange revenues	4.291	0.02
	163101				Differences in currency exchange revenues	4.291	0.02
16310101					Differences in currency exchange revenues	4.291	0.02
					Total Revenues	18,918.618	100.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2024/2025

No.	Entity	Total (KD million)	%
2	Amiri Diwan	9.508	0.05
	Guidance 1 - Chapter 5	9.508	0.05
3	State Audit Bureau	0.212	0.00
	Guidance 1 - Chapter 5	0.212	0.00
4	Council of Ministers	2.293	0.01
	Guidance 1 - Chapter 5	2.293	0.01
5	Fatwa and Legislation Department	0.169	0.00
	Guidance 1 - Chapter 5	0.169	0.00
6	Supreme Council for Planning and Development	0.213	0.00
	Guidance 1 - Chapter 5	0.210	0.00
	Guidance 1 - Chapter 6	0.003	0.00
7	Civil Service Commission	0.571	0.00
	Guidance 1 - Chapter 5	0.561	0.00
	Guidance 1 - Chapter 6	0.010	0.00
8	Ministry of Foreign Affairs	17.534	0.09
	Guidance 1 - Chapter 5	13.534	0.07
	Guidance 1 - Chapter 6	4.000	0.02
9	Ministry of Finance - General Administration	390.642	2.06
	Guidance 1 - Chapter 2	175.150	0.93
	Guidance 1 - Chapter 5	112.042	0.59
	Guidance 1 - Chapter 6	103.450	0.55
10	Ministry of Finance - General Accounts	292.786	1.55
	Guidance 1 - Chapter 5	292.786	1.55

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2024/2025

No.	Entity	Total (KD million)	%
11	General Administration of Customs	426.139	2.25
	Guidance 1 - Chapter 2	400.512	2.12
	Guidance 1 - Chapter 5	25.627	0.14
12	Ministry of Commerce and Industry	24.937	0.13
	Guidance 1 - Chapter 5	24.937	0.13
13	Ministry of Justice	83.397	0.44
	Guidance 1 - Chapter 2	20.000	0.11
	Guidance 1 - Chapter 5	63.397	0.34
14	Ministry of Interior	184.856	0.98
	Guidance 1 - Chapter 5	184.854	0.98
	Guidance 1 - Chapter 6	0.002	0.00
15	Ministry of Defence	14.636	0.08
	Guidance 1 - Chapter 5	14.635	0.08
	Guidance 1 - Chapter 6	0.001	0.00
16	Kuwait National Guard	3.204	0.02
	Guidance 1 - Chapter 5	3.204	0.02
	Guidance 1 - Chapter 6	0.000	0.00
17	Ministry of Education	26.716	0.14
	Guidance 1 - Chapter 5	26.711	0.14
	Guidance 1 - Chapter 6	0.005	0.00
18	Ministry of Higher Education	1.099	0.01
	Guidance 1 - Chapter 5	1.096	0.01
	Guidance 1 - Chapter 6	0.003	0.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2024/2025

No.	Entity	Total (KD million)	%
19	Ministry of Health	219.710	1.16
	Guidance 1 - Chapter 3	115.000	0.61
	Guidance 1 - Chapter 5	104.680	0.55
	Guidance 1 - Chapter 6	0.030	0.00
20	Ministry of Social Affairs	4.587	0.02
	Guidance 1 - Chapter 5	4.587	0.02
21	Ministry of Information	8.221	0.04
	Guidance 1 - Chapter 5	8.191	0.04
	Guidance 1 - Chapter 6	0.030	0.00
22	Ministry of Awqaf and Islamic Affairs	3.568	0.02
	Guidance 1 - Chapter 5	3.568	0.02
23	Awqaf General Secretariat	0.077	0.00
	Guidance 1 - Chapter 5	0.077	0.00
24	Ministry of Communications	86.614	0.46
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	86.611	0.46
	Guidance 1 - Chapter 6	0.003	0.00
25	Ministry of Public Works	10.501	0.06
	Guidance 1 - Chapter 1	0.000	0.00
	Guidance 1 - Chapter 5	10.301	0.05
	Guidance 1 - Chapter 6	0.200	0.00
26	National Council for Culture, Arts, and Letters	1.535	0.01
	Guidance 1 - Chapter 5	1.534	0.01
	Guidance 1 - Chapter 6	0.001	0.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2024/2025

No.	Entity	Total (KD million)	%
27	Ministry of Oil	16,245.419	85.87
	Guidance 1 - Chapter 1	16,234.144	85.81
	Guidance 1 - Chapter 5	11.274	0.06
	Guidance 1 - Chapter 6	0.001	0.00
28	Ministry of Electricity, Water, and Renewable Energy	766.375	4.05
	Guidance 1 - Chapter 5	766.375	4.05
29	Directorate General of Civil Aviation	88.878	0.47
	Guidance 1 - Chapter 2	17.500	0.09
	Guidance 1 - Chapter 5	71.375	0.38
	Guidance 1 - Chapter 6	0.003	0.00
31	Central Statistcal Bureau	0.108	0.00
	Guidance 1 - Chapter 5	0.108	0.00
32	Bureau of Financial Controllers	0.017	0.00
	Guidance 1 - Chapter 5	0.017	0.00
33	Kuwait Financial Investigations Unit	0.004	0.00
	Guidance 1 - Chapter 5	0.004	0.00
34	Competition Protection Agency	4.029	0.02
	Guidance 1 - Chapter 5	4.029	0.02
35	Central Agency for Information Technology	0.057	0.00
	Guidance 1 - Chapter 5	0.057	0.00
36	National Cybersecurity Center	0.006	0.00
	Guidance 1 - Chapter 5	0.006	0.00
Total Revenues		18,918.618	100.00

25/24

Part Four

Expenditures

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				21	Compensation of Employees	9,899.119	40.31
			211		Wages and Salaries	9,063.241	36.91
		2111			Wages and Salaries in Cash	9,019.016	36.73
	211101				Basic Wages and Salaries	1,985.580	8.09
21110102					Prime Minister,Ministers & Others of the same level	2.122	0.01
21110103					Leading Jobs	1.242	0.01
21110104					General Jobs	1,189.871	4.85
21110105					Auxiliary Technical Jobs	0.296	0.00
21110106					Auxiliary Jobs	3.479	0.01
21110107					Diplomatic and Consulate Jobs	10.200	0.04
21110108					Justice,Prosecution & Legal Opinion & Legislation Dept Jobs	9.300	0.04
21110109					Jobs of Verification Department	11.000	0.04
21110111					Military Jobs	628.000	2.56
21110113					Members of Teaching Staff	2.200	0.01
21110114					Member of Training Staff	0.047	0.00
21110115					Physicians Jobs	93.679	0.38
21110117					Audit Bureau	21.314	0.09
21110123					Financial Intelligence Unite	0.870	0.00
21110125					Financial Controllers Agency	6.800	0.03
21110126					Assessmnet of Damages Resulting from Iraqi Aggression	0.275	0.00
21110127					Competition Protection Agency	0.886	0.00
21110128					The National Center for Cybersecurity	4.000	0.02
	211102				Contracts	649.967	0.00
21110201					Second Contract	584.131	2.38
21110202					Third Contract	1.151	0.00
21110203					Fixed Salary Contract	21.828	0.09
21110204					Special Contracts	41.867	0.17
21110205					Rodent Control Project Contract	0.990	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	211103				Allowances	5,883.792	23.96
21110301					Social Allowances	1,400.228	5.70
21110302					Representation Allowance	87.555	0.36
21110303					Working Nature Allowance	315.776	1.29
21110304					Shift Allowance	54.887	0.22
21110305					Housing Allowance	31.619	0.13
21110306					Furnishing Allowance	2.860	0.01
21110307					Allowance of cost living	569.818	2.32
21110308					Special Bonus	186.519	0.76
21110309					Car Allowance For Leading Jobs	1.176	0.00
21110310					Incentive Bonus	478.253	1.95
21110311					Employment Level	577.180	2.35
21110312					Increase by maximum 50 KD	135.598	0.55
21110313					Financial support	231.551	0.94
21110314					Cash merit for employees scholarships	1.346	0.01
21110315					Qualification Bonus	19.898	0.08
21110316					Teaching Allowance	122.410	0.50
21110317					Supervision Allowance	47.390	0.19
21110318					Borrowing Allowance	6.033	0.02
21110319					Additional Allowance for Diplomats	1.025	0.00
21110320					Job Allowance	1.120	0.00
21110321					Headset Allowance	0.639	0.00
21110322					Duty Allowance	43.183	0.18
21110323					Infection Allowance	5.548	0.02
21110324					Danger Allowance	191.391	0.78
21110325					Noise Allowance	5.677	0.02
21110326					Medals Allowance	65.000	0.26
21110328					Location Allowance	52.750	0.21

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110329					Studying incentive Allowance	52.500	0.21
21110330					Fire Fighting Allowance	0.620	0.00
21110331					Driving boat Allowance	0.002	0.00
21110332					Exchange Allowance	0.046	0.00
21110333					Deserted cities incentive Allowance	42.046	0.17
21110334					Rare specialist degree Bonus	9.438	0.04
21110335					Distance Allowance	29.050	0.12
21110336					Food Allowance	29.169	0.12
21110337					Night shift Bonus	19.903	0.08
21110338					Tenure Allowance	10.210	0.04
21110339					Pollution Allowance	4.209	0.02
21110340					Screen Allowance	48.377	0.20
21110341					Cash Allowance	107.000	0.44
21110342					On Duty Allowance - Military	127.000	0.52
21110343					Transfer Allowance	3.500	0.01
21110344					On Duty Allowance - Civilian	18.601	0.08
21110345					End of Duty Allowance - Military	7.000	0.03
21110346					End of Duty Allowance - Civilian	33.695	0.14
21110399					Other Allowances	704.997	2.87
	211104				Scholastic Leaves	0.000	0.00
21110401					Scholastic Leaves	0.000	0.00
	211105				The Delegated and the Transferred	0.000	0.00
21110501					The Delegated and the Transferred	0.000	0.00
	211106				Bonuses	499.677	2.03
21110601					Additional Work	28.353	0.12
21110602					Excellent Services	189.265	0.77
21110603					Training, Teaching, Supervising and Tests	31.628	0.13
21110604					Boards Members	1.391	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110605					Attending Committees Sessions	7.347	0.03
21110606					Personal increase for leaders	0.875	0.00
21110607					Teams work Bonus	7.204	0.03
21110608					Service use Bonuses	133.376	0.54
21110609					Merit Bonus	0.000	0.00
21110610					City Chief Bonus	0.700	0.00
21110611					Authoring books & Translation Bonuses	0.040	0.00
21110612					Personal Bonus	7.095	0.03
21110613					Special feature	1.776	0.01
21110614					Technical committee Bonus	0.451	0.00
21110616					Members of the Legal Advice and Legislation Bonus during Judicial vacation	0.500	0.00
21110617					Contract employees in missions and external offices	35.789	0.15
21110699					Other Works	53.888	0.22
		2112			Wages and Salaries in Kind	44.225	0.18
	211201				Travel Tickets	1.909	0.01
21120101					Travel Tickets	1.909	0.01
	211202				Vehicles	0.000	0.00
21120201					Vehicles	0.000	0.00
	211203				Personnel Housing	42.316	0.17
21120301					Rents of Building	40.121	0.16
21120302					Water and Lighting	1.272	0.01
21120303					Maintenance of Furniture	0.020	0.00
21120304					Maintenance of Building	0.503	0.00
21120399					Miscellaneous Expenditures	0.400	0.00
			212		Social Contributions	649.989	2.65
		2121			Social Securities	641.231	2.61
	212101				The Government Share in the Social Securities	322.159	1.31
21210101					The Government Share in the Social Securities	322.159	1.31

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	212102				The Government Share in the Complementary Social Securities	260.287	1.06
21210201					The Government Share in the Complementary Social Securities	260.287	1.06
	212103				The Government Share in the Salaries increase	58.786	0.24
21210301					The Government Share in the Salaries increase	58.786	0.24
		2122			Health Insurance	5.216	0.02
	212201				Health Insurance For non-Kuwaitis	4.416	0.02
21220101					Health Insurance For non-Kuwaitis	4.416	0.02
	212202				Health Insurance For Kuwaitis	0.800	0.00
21220202					Health Insurance For Kuwaitis Employers	0.800	0.00
		2123			Social security to citizens of the GCC Countries	3.541	0.01
	212301				Social security to citizens of the GCC Countries	3.541	0.01
21230101					Social security to citizens of the GCC Countries	3.541	0.01
			213		Compensation of employees Imputed	185.889	0.76
		2131			Service Termination Compensation	185.889	0.76
	213101				Service Termination Compensation	185.889	0.76
21310101					Service Termination Compensation	34.595	0.14
21999999					Complementary Allocation	151.294	0.62
			22		Goods and Services	3,566.993	14.53
			221		Goods	2,465.208	10.04
		2211			Spare Parts,Instruments and Small Tools	50.523	0.21
	221101				Land Transportation	4.774	0.02
22110101					Land Transportation	4.774	0.02
	221102				Air Transportation	1.720	0.01
22110201					Air Transportation	1.720	0.01
	221103				Sea Transportation	0.257	0.00
22110301					Sea Transportation	0.257	0.00
	221106				Equipment & Machinery	0.222	0.00
22110601					Equipment & Machinery	0.222	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221107				Instruments & Small Tools	16.016	0.07
22110701					Instruments & Small Tools	16.016	0.07
	221109				Communications equipment and Office equipment	0.436	0.00
22110901					Communications equipment and Office equipment	0.436	0.00
	221110				Machinery and heavy equipment	5.535	0.02
22111001					Machinery and heavy equipment	5.535	0.02
	221111				Spare Parts and electric equipment	1.025	0.00
22111101					Spare Parts and electric equipment	1.025	0.00
	221112				Spare Parts and mechanical equipment	17.290	0.07
22111201					Spare Parts and mechanical equipment	17.290	0.07
	221113				Parts of measurement equipment calibration and maintenance workshops	0.467	0.00
22111301					Parts of measurement equipment calibration and maintenance workshops	0.467	0.00
	221114				Parts special equipment	0.382	0.00
22111401					Parts special equipment	0.382	0.00
	221115				Parts of medical equipment and laboratories and plants	0.305	0.00
22111501					Parts of medical equipment and laboratories and plants	0.305	0.00
	221116				Parts traffic control equipment	0.050	0.00
22111601					Parts traffic control equipment	0.050	0.00
	221117				Spare Parts and military equipment	2.046	0.01
22111701					Spare Parts and military equipment	2.046	0.01
		2212			Material & Textiles	685.268	2.79
	221201				Medicine,Drugs,Chemicals	514.654	2.10
22120101					Medicine,Drugs,Chemicals	514.654	2.10
	221202				Books	10.162	0.04
22120201					Books	10.162	0.04
	221203				Newspaper and Publications	0.055	0.00
22120301					Newspaper and Publications	0.055	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221204				Films and Tapes	0.049	0.00
22120401					Films and Tapes	0.049	0.00
	221205				Clothes	6.875	0.03
22120501					Clothes For Employees	6.675	0.03
22120502					Clothes For non-Employees	0.200	0.00
	221206				Food	37.561	0.15
22120601					Food For Employees	26.810	0.11
22120602					Food For non-Employees	10.751	0.04
	221207				Covers and Sheets	0.575	0.00
22120701					Covers and Sheets	0.575	0.00
	221208				Stationery & Office Tools	6.848	0.03
22120801					Stationery & Office Tools	6.848	0.03
	221209				Plants and Seeds	0.051	0.00
22120901					Plants and Seeds	0.051	0.00
	221210				Fodder and Fertilizers	0.176	0.00
22121001					Fodder and Fertilizers	0.176	0.00
	221211				PC.Software	46.117	0.19
22121101					PC.Software	46.117	0.19
	221212				Military materials & textiles	35.000	0.14
22121201					Military materials & textiles	35.000	0.14
	221299				Miscellaneous	27.145	0.11
22129901					Miscellaneous	27.145	0.11
		2213			Fuels,Oils and Energy	1,530.426	6.23
	221301				Fuel	28.187	0.11
22130101					Fuel	28.187	0.11
	221302				Fuel for Operating Stations	0.000	0.00
22130201					Fuel for Operating Stations	0.000	0.00
22130202					Imported liquefied gas	575.000	2.34

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
22130203					Natural gas	74.415	0.30
22130205					The light oil	0.366	0.00
22130206					Low silfur fuel oil	850.219	3.46
	221303				Lubricating Oils and Grease	1.982	0.01
22130301					Lubricating Oils and Grease	1.982	0.01
	221304				Gas	0.257	0.00
22130401					Gas	0.257	0.00
		2214			Water and Electricity	125.766	0.51
	221401				Water	29.597	0.12
22140101					Water	29.597	0.12
	221402				Electricity	96.169	0.39
22140201					Electricity	96.169	0.39
		2215			Treatment Water	73.224	0.30
	221501				Treatment Water	73.224	0.30
22150101					Treatment Water	73.224	0.30
		2219			Other Requirements	0.001	0.00
	221901				Other Requirements	0.001	0.00
22190101					Other Requirements	0.001	0.00
			222		Service	1,101.784	4.49
		2221			Transportation and Communication	59.423	0.24
	222101				Transportation and Movement	37.266	0.15
22210101					Transportation and Movement	37.266	0.15
	222102				Telegraph,Telephone and Telex	11.290	0.05
22210201					Telegraph,Telephone and Telex	11.290	0.05
	222103				Post	0.086	0.00
22210301					Post	0.086	0.00
	222104				Broadcasting and Communication Channels	10.781	0.04
22210401					Broadcasting and Communication Channels	10.781	0.04

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2222			Rents	96.018	0.39
	222201				Building	19.755	0.08
22220101					Building	19.755	0.08
	222202				Land Transportation	35.576	0.14
22220201					Land Transportation	35.576	0.14
	222203				Air Transportation	5.466	0.02
22220301					Air Transportation	5.466	0.02
	222204				Sea Transportation	0.088	0.00
22220401					Sea Transportation	0.088	0.00
	222207				P.C. Software	25.240	0.10
22220701					P.C. Software	25.240	0.10
	222208				Machinery and equipment Information Technology	8.360	0.03
22220801					Machinery and equipment Information Technology	8.360	0.03
	222298				Machinery and equipment	0.956	0.00
22229801					Machinery and equipment	0.956	0.00
	222299				Other Rents	0.577	0.00
22229901					Other Rents	0.577	0.00
		2223			Maintenance	199.488	0.81
	222301				Land Transportation	3.602	0.01
22230101					Land Transportation	3.602	0.01
	222302				Air Transportation	5.550	0.02
22230201					Air Transportation	5.550	0.02
	222303				Sea Transportation	4.522	0.02
22230301					Sea Transportation	4.522	0.02
	222306				Furniture	0.080	0.00
22230601					Furniture	0.080	0.00
	222307				Buildings and Facilities	14.460	0.06
22230701					Buildings and Facilities	14.460	0.06

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222308				Machinery and equipment Information Technology	12.770	0.05
22230801					Machinery and equipment Information Technology	12.770	0.05
	222309				P.C. Software	17.150	0.07
22230901					P.C. Software	17.150	0.07
	222310				Communications equipment and Office equipment	15.007	0.06
22231001					Communications equipment and Office equipment	15.007	0.06
	222311				Machinery and heavy equipment	28.857	0.12
22231101					Machinery and heavy equipment	28.857	0.12
	222312				Machinery and electric equipment	9.512	0.04
22231201					Machinery and electric equipment	9.512	0.04
	222313				Machinery and mechanical equipment	20.763	0.08
22231301					Machinery and mechanical equipment	20.763	0.08
	222314				Maintenance of measurement equipment,calibrationt and maintenance workshops	0.352	0.00
22231401					Maintenance of measurement equipment,calibrationt and maintenance workshops	0.352	0.00
	222315				Maintenance of special equipment	12.407	0.05
22231501					Maintenance of special equipment	12.407	0.05
	222316				Maintenance of medical equipment and laboratories and plants	44.923	0.18
22231601					Maintenance of medical equipment and laboratories and plants	44.923	0.18
	222317				Parts traffic control equipment	5.034	0.02
22231701					Parts traffic control equipment	5.034	0.02
	222318				Military equipment	4.500	0.02
22231801					Military equipment	4.500	0.02
		2224			Information and Social Services	55.007	0.22
	222401				Broadcasting and TV Programs	17.280	0.07
22240101					Broadcasting and TV Programs	17.280	0.07
	222402				Issuance of Books,Magazines and Publications	0.806	0.00
22240201					Issuance of Books,Magazines and Publications	0.806	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222403				Entertainment,Celebrations Gifts and Trips	24.221	0.10
22240301					Entertainment,Celebrations Gifts and Trips	24.221	0.10
	222404				Local and International exhibition	10.657	0.04
22240401					Local and International exhibition	10.657	0.04
	222405				Advertising & Propaganda	0.976	0.00
22240501					Advertising & Propaganda	0.976	0.00
	222406				Social,Sportive & Cultural Services	1.068	0.00
22240601					Social,Sportive & Cultural Services	1.068	0.00
		2225			Research,Studies and Consultations	90.453	0.37
	222501				Research and Studies	5.234	0.02
22250101					Information Technology Research and Studies	0.091	0.00
22250102					Other Research and Studies	4.983	0.02
22250103					Word Bank Research and Studies	0.160	0.00
	222502				Consultations	85.219	0.35
22250201					Consultations of Information Technology	20.452	0.08
22250202					Other Consultations	64.767	0.26
		2226			Other Expenditures	61.024	0.25
	222601				Other Expenditures	61.024	0.25
22260101					Other Expenditures	61.024	0.25
		2229			Other Services	540.371	2.20
	222901				Printing	5.691	0.02
22290101					Printing	5.691	0.02
	222902				Insurance & Commission	1.781	0.01
22290201					Insurance & Commission	1.781	0.01
	222903				Government Charges	0.688	0.00
22290301					Government Charges	0.688	0.00
	222904				Protection and Security	26.800	0.11
22290401					Protection and Security	26.800	0.11

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222906				Cleaning Service	89.105	0.36
22290601					Cleaning Service	89.105	0.36
	222907				Porter & Catering Service	7.180	0.03
22290701					Porter & Catering Service	7.180	0.03
	222908				Data Entry & typing Service	0.628	0.00
22290801					Data Entry & typing Service	0.628	0.00
	222909				External Subscriptions and fees	40.965	0.17
22290901					International Organizations and Societies	40.912	0.17
22290902					Scientific Institutions	0.000	0.00
22290903					Subscription fees for official duties	0.053	0.00
	222910				Training	38.928	0.16
22291001					Local	5.820	0.02
22291002					Abroad	33.108	0.13
	222913				Supported medical services	40.784	0.17
22291301					Supported medical services	40.784	0.17
	222914				Military attribution services	150.000	0.61
22291401					Military attribution services	150.000	0.61
	222999				Miscellaneous	137.821	0.56
22299901					Miscellaneous	137.821	0.56
				25	Subsidies	1,128.629	4.60
			251		Public corporations	728.629	2.97
		2511			Non-financial public corporations	728.629	2.97
	251101				Support to Refined Products and Liquefied Gas Locally Marketed	700.000	2.85
25110101					Support to Refined Products and Liquefied Gas Locally Marketed	661.000	2.69
25110102					Support to locally marketed liquefied gas	39.000	0.16
	251102				Fuel Subsidy For Kuwait airways	5.719	0.02
25110201					Fuel Subsidy For Kuwait airways	5.719	0.02

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	251103				Fuel Subsidy	22.910	0.09
25110301					Fuel Subsidy	22.910	0.09
			252		To Private enterprises	400.000	1.63
		2521			To nonfinancial private enterprises	400.000	1.63
	252101				Reduction of Costs of Living	400.000	1.63
25210101					Reduction of Costs of Living	400.000	1.63
	252102				Companies Support	0.000	0.00
25210201					Companies Support	0.000	0.00
	252103				Support Feed	0.000	0.00
25210301					Support Feed	0.000	0.00
	252104				Vegetarian Support	0.000	0.00
25210401					Vegetarian Support	0.000	0.00
	252105				Fish Support	0.000	0.00
25210501					Fish Support	0.000	0.00
	252106				Milk Support	0.000	0.00
25210601					Milk Support	0.000	0.00
	252107				Palm Fruitful Support	0.000	0.00
25210701					Palm Fruitful Support	0.000	0.00
	252199				Support other Types	0.000	0.00
25219901					Support other Types	0.000	0.00
		2522			To financial private enterprises	0.000	0.00
	252201				To financial private enterprises	0.000	0.00
25220101					To financial private enterprises	0.000	0.00
				26	Grants	5,642.779	22.98
			261		To foreign governments	26.004	0.11
		2611			Current	26.004	0.11
	261101				External Grants	26.004	0.11
26110101					External Grants	26.004	0.11

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
			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	5,616.025	22.87
		2631			Current	5,616.025	22.87
	263101				Remittances to public Authorities and Establishments	2,375.956	9.68
26310101					The National Assembly	39.072	0.16
26310102					Kuwait University	396.729	1.62
26310103					Public Authority For Civil Information	24.457	0.10
26310104					Public Authority For Environment	30.979	0.13
26310105					Kuwait Municipality	153.371	0.62
26310106					General Fire Department	209.478	0.85
26310107					Public Investment Authority	53.540	0.22
26310108					The Public Authority for Applied Education and Training	326.455	1.33
26310109					Public Authority For Minors Affairs	23.900	0.10
26310110					Public Authority For Agriculture and Fish Resources	107.705	0.44
26310111					Public Authority For Compensation Assessment of Damages Resulting from Iraqi Aggression	0.000	0.00
26310112					Public Authority For Sports	117.104	0.48
26310113					Public Authority For Disabled Affairs	218.325	0.89
26310114					General Authority to take care of the printing and publication of Holy Quran and Sunnah and their sciences	3.129	0.01
26310115					General Authority For AntiCorruption	12.056	0.05
26310116					The Public Authority for Manpower	572.112	2.33
26310117					General Authority For Food and Nutrition	25.711	0.10
26310118					Kuwait Direct Investment Promotion Authority	10.516	0.04
26310119					Kuwait Authority For Partnership Projects	3.186	0.01
26310121					Public Authority For Young	14.703	0.06
26310122					The National Office For Human Rights	3.051	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310123					Abdullah Al-Salem University	19.178	0.08
26310124					Authority for Medical Responsibility	3.719	0.02
26310125					Central Agency for Public Tenders	7.480	0.03
	263102				Current Grants To Other general government units - Independent institutions	3,240.069	13.20
26310202					Kuwait Institute for Scientific Research	43.104	0.18
26310203					The Public Institution for Social Security	2,510.354	10.22
26310204					Kuwait News Agency	13.994	0.06
26310206					Zakat (Alms Giving) House	22.430	0.09
26310207					Public Establishment for Housing	635.429	2.59
26310208					Kuwait National Fund for Small and Medium Enterprise Development	9.418	0.04
26310209					General Authority for Roads and road transport	3.183	0.01
26310210					Kuwait Anti-Doping Agency	2.157	0.01
			264		Grants- Other Foreign entity	0.750	0.00
		2641			Current	0.750	0.00
	264101				External Grants	0.750	0.00
26410101					External Grants	0.750	0.00
				27	Social benefits	845.270	3.44
			271		Social Security benefits	228.092	0.93
		2711			Social Security benefits in Cash	0.000	0.00
	271101				Social Security benefits in Cash	0.000	0.00
27110101					Social Security benefits in Cash	0.000	0.00
		2712			Social Security benefits in Kind	228.092	0.93
	271201				Social Security benefits in Kind	228.092	0.93
27120101					Health insurance to retired citizens	228.092	0.93
			272		Social assistance benefits	590.981	2.41
		2721			Social assistance benefits in Cash	266.571	1.09
	272101				Social Welfare	243.734	0.99
27210101					Social Welfare	243.734	0.99

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	272102				Marriage Grants	16.084	0.07
27210201					Marriage Grants	16.084	0.07
	272108				Support Educational Services	6.500	0.03
27210801					Support Educational Services	6.500	0.03
	272199				Social Security benefits in Cash - Other	0.253	0.00
27219901					Social Security benefits in Cash - Other	0.253	0.00
		2722			Social Security benefits in Kind	324.410	1.32
	272201				Skill Development for Labor force	0.000	0.00
27220101					Skill Development for Labor force	0.000	0.00
	272202				Health Services abroad	324.410	1.32
27220201					For Nationals	241.410	0.98
27220202					For Students and Envoys	28.000	0.11
27220203					For Patients and Companions	0.000	0.00
	272299				Social Security benefits in Kind - Other	0.000	0.00
27229901					Social Security benefits in Kind - Other	55.000	0.22
			273		Employer social benefits	26.197	0.11
		2731			Employer social benefits in Cash	0.000	0.00
	273101				Employer social benefits in Cash	0.000	0.00
27310101					Employer social benefits in Cash	0.000	0.00
		2732			Employer social benefits in Kind	26.197	0.11
	273201				Medical Care	9.670	0.04
27320101					Medical Care	9.670	0.04
	273203				Education	16.527	0.07
27320301					Education	16.527	0.07
				28	Other Expenditures and Remittances	1,615.601	6.58
			281		Rent Natural Assets	0.033	0.00
		2811			Rent Lands	0.033	0.00
	281101				Rent Lands	0.033	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
28110101					Rent Lands	0.033	0.00
			282		Other Miscellaneous Expenditures and Remittances	1,613.609	6.57
		2821			Missions	673.976	2.74
	282101				Scholarships for Personnel	32.276	0.13
28210101					Scholarships for Personnel	32.276	0.13
	282102				Scholarships for Students	641.700	2.61
28210201					Scholarships for Students	641.700	2.61
		2822			Religious Missions	0.663	0.00
	282201				Religious Missions	0.663	0.00
28220101					Religious Missions	0.663	0.00
		2823			Execution of legal Provisions	33.129	0.13
	282301				Execution of legal Provisions	33.129	0.13
28230101					Execution of legal Provisions	33.129	0.13
		2824			Individual Remittances	202.426	0.82
	282401				Accidents Indemnification	0.200	0.00
28240101					Accidents Indemnification	0.200	0.00
	282402				Awards & Bonuses for Non-employees	110.631	0.45
28240201					Awards & Bonuses for Non-employees	110.631	0.45
	282403				Real Estate Loans Interest	75.000	0.31
28240301					Real Estate Loans Interest	75.000	0.31
	282404				Relief from Real Estate Loans	16.570	0.07
28240401					Relief from Real Estate Loans	16.570	0.07
	282499				Other Individual Remittances	0.025	0.00
28249901					Other Individual Remittances	0.025	0.00
		2825			Supporting National Establishments	2.551	0.01
	282502				Supporting Local Newspapers	0.355	0.00
28250201					Supporting Local Newspapers	0.355	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282503				Assistance to clubs and sportive Activities	0.500	0.00
28250301					Assistance to clubs and sportive Activities	0.500	0.00
	282504				Assistance to Unions and Public Societies	1.696	0.01
28250401					Assistance to Unions and Public Societies	1.696	0.01
		2826			Zakat Remittances	10.100	0.04
	282601				Zakat House Subsidies	0.100	0.00
28260101					Zakat House Subsidies	0.100	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	245.164	1.00
	282702				Various Activities	245.164	1.00
28270201					Various Activities	245.164	1.00
	282703				Support the cost of intervention in the money market	0.000	0.00
28270301					Support the cost of intervention in the money market	0.000	0.00
		2829			Other Expenditures and Commitments	445.600	1.81
	282901				Contingent Expenditures	0.000	0.00
28290101					Contingent Expenditures	0.000	0.00
	282902				Local Conferences	15.696	0.06
28290201					Local Conferences	15.696	0.06
	282903				International Conferences	0.355	0.00
28290301					International Conferences	0.355	0.00
	282904				Tournaments	0.060	0.00
28290401					Tournaments	0.060	0.00
	282905				Justice Affairs	320.702	1.31
28290501					Justice Affairs	320.702	1.31
	282906				Formal Assignments abroad	38.786	0.16
28290601					Formal Assignments abroad	38.786	0.16

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282908				Government air crafts operating costs	20.001	0.08
28290801					Government air crafts operating costs	20.001	0.08
	282910				Head of State Allocations (Amiri's)	50.000	0.20
28291001					Head of State Allocations (Amiri's)	50.000	0.20
			285		Losses of Currency Differences	1.959	0.01
		2851			Losses of Currency Differences	1.959	0.01
	285101				Losses of Currency Differences	1.959	0.01
28510101					Losses of Currency Differences	1.959	0.01
					Total current expense	22,698.391	92.44
				32	Purchase of non-current assets	1,856.609	7.56
			323		Purchase of non-current non-financial tangible assets	405.559	1.65
		3231			Purchase Lands	0.000	0.00
	323101				Purchase and acquisition of Land	0.000	0.00
32310102					Acquisition of Land	0.000	0.00
		3232			Purchase of buildings and land improvements	9.040	0.04
	323202				Purchase and acquisition of housing units	9.000	0.04
32320201					Purchase of housing units	9.000	0.04
	323204				Purchase and acquisition of government buildings	0.000	0.00
32320401					Purchase of government buildings	0.000	0.00
	323208				Purchase a temporary/roving buildings	0.040	0.00
32320801					Purchase a temporary/roving buildings	0.040	0.00
		3233			Purchase of machinery and equipment,other assets	396.476	1.61
	323301				Purchase of machinery and equipment land transportation	19.906	0.08
32330101					Purchase of machinery and equipment land transportation	19.906	0.08
	323303				Purchase of machinery and equipment air transportation	123.000	0.50
32330301					Purchase of machinery and equipment air transportation	123.000	0.50
	323304				Purchase of machinery and equipment sea transportation	4.150	0.02
32330401					Purchase of machinery and equipment sea transportation	4.150	0.02

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323306				Purchase of furniture	10.463	0.04
32330601					Purchase of furniture	10.433	0.04
32330602					Purchase of furniture-personnel housing	0.030	0.00
	323307				Purchase of machinery and equipment communication and information technology and office equipment	56.048	0.23
32330701					Purchase of machinery and communications equipment	38.050	0.15
32330702					Purchase of machinery and equipment information technology	17.236	0.07
32330703					Purchase of machinery and office equipment	0.763	0.00
	323308				Purchase of machinery and heavy equipment	7.344	0.03
32330801					Purchase of machinery and heavy equipment	7.344	0.03
	323309				Purchase of electrical equipment	7.395	0.03
32330901					Purchase of electrical equipment	7.395	0.03
	323310				Purchase of machinery and mechanical equipment	15.795	0.06
32331001					Purchase of machinery and equipment refrigeration,air conditioning and elevators	3.707	0.02
32331002					Purchase engines,turbines & their main parts	10.003	0.04
32331003					Purchase pumps and pistons	1.299	0.01
32331004					Purchase of materials handling equipment	0.350	0.00
32331005					Purchase of machinery and equipment for trainee	0.200	0.00
32331099					Purchase of machinery and other mechanical equipment	0.236	0.00
	323311				Purchase of equipment measurement, calibration and workshops maintenance	0.391	0.00
32331101					Purchase of equipment measurement and calibration	0.224	0.00
32331102					Purchase of equipment workshops maintenance	0.167	0.00
	323312				Purchase of special equipment	21.829	0.09
32331201					Purchase of special equipment	21.829	0.09
	323313				Purchase of medical and Laboratories equipment	49.200	0.20
32331301					Purchase of medical and Laboratories equipment	49.200	0.20
	323314				Purchase of traffic equipment	1.001	0.00
32331401					Purchase of traffic equipment	1.001	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323315				Purchase of sports equipment	0.600	0.00
32331501					Purchase of sports equipment	0.600	0.00
	323316				Purchase of musical instruments	0.055	0.00
32331601					Purchase of musical instruments	0.055	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	79.250	0.32
32331801					Purchase of military equipment	79.250	0.32
		3235			Purchase of cultural and heritage assets	0.043	0.00
	323501				Purchase of Artistic antiques and heratige	0.043	0.00
32350101					Purchase of Artistic antiques and heratige	0.039	0.00
			324		Purchase of non-current non-financial Intangible assets	0.010	0.00
		3241			Purchase of intangible assets acquired	0.010	0.00
	324102				Office support programming	0.010	0.00
32410201					Office support programming	0.010	0.00
			326		Purchase of biological assets (agricultural assets)	0.040	0.00
		3261			Purchase of biological assets (agricultural assets)consumer	0.030	0.00
	326101				Livestock producers	0.030	0.00
32610101					Livestock producers	0.030	0.00
		3262			Purchase of biological assets (agricultural assets) for breeding	0.010	0.00
	326202				Livestock non-productive	0.010	0.00
32620201					Livestock non-productive	0.010	0.00
			327		Construction Projects,Maintenance	1,451.000	5.91
		3271			Buildings and improvements on lands	716.252	2.92
	327101				Construction Projects,Maintenance-Housing complexes	0.448	0.00
32710101					Construction Projects - Housing complexes	0.010	0.00
32710102					Maintenance - Housing complexes	0.438	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327102				Construction Projects,Maintenance-Housing units	4.300	0.02
32710201					Construction Projects - Housing units	4.300	0.02
	327103				Construction Projects,Maintenance-commercial buildings	0.011	0.00
32710301					Construction Projects - commercial buildings	0.000	0.00
32710302					Maintenance - commercial buildings	0.011	0.00
	327104				Construction Projects,Maintenance-government buildings	58.513	0.24
32710401					Construction Projects -government buildings	28.350	0.12
32710402					Maintenance - government buildings	30.163	0.12
	327105				Construction Projects,Maintenance- civil and social services facilities	338.599	1.38
32710501					Construction Projects- civil and social services facilities	322.046	1.31
32710502					Maintenance- civil and social services facilities	16.553	0.07
	327106				Construction Projects,Maintenance-industrial buildings	110.192	0.45
32710601					Construction Projects- industrial buildings	95.167	0.39
32710602					Maintenance- industrial buildings	15.025	0.06
	327107				Construction Projects,Maintenance-Public buildings entertainment	21.445	0.09
32710701					Construction Projects- Public buildings entertainment	2.320	0.01
32710702					Maintenance-Public buildings entertainment	19.125	0.08
	327108				Construction Projects,Maintenance-temporary/roving buildings	0.008	0.00
32710801					Construction Projects- temporary/roving buildings	0.000	0.00
32710802					Maintenance- temporary/roving building	0.008	0.00
	327109				Construction Projects,Maintenance-military buildings and facilities	82.855	0.34
32710901					Construction Projects-military buildings and facilities	76.125	0.31
32710902					Maintenance-military buildings and facilities	6.730	0.03
	327150				Construction Projects,Maintenance-improvements on lands	99.881	0.41
32715001					Construction Projects- improvements on lands	3.038	0.01
32715002					Maintenance- improvements on lands	96.843	0.39

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		3272			Maintenance- Equipment,Machines and other assets	204.471	0.83
	327206				Furniture and Equipment related to construction projects and maintenance	0.100	0.00
32720602					Maintenance - Furniture and Equipment	0.100	0.00
	327209				Electric Equipment related to construction projects and maintenance	0.021	0.00
32720902					Maintenance- Electric Equipment	0.021	0.00
	327210				Mechanical Equipment related to construction projects and maintenance	193.739	0.79
32721002					Maintenance - Equipment for refrigeration,air conditioning and elevators	21.578	0.09
32721004					Maintenance Engines,turbines & their main parts	165.750	0.68
32721006					Maintenance- pumps and pistons	5.025	0.02
32721098					Other equipment related to construction projects	1.386	0.01
	327212				Special equipment related to construction projects and maintenance	8.061	0.03
32721202					Maintenance - Special equipment	8.061	0.03
	327213				Medical and laboratory equipment related to a structural project and its maintenace	2.550	0.01
32721302					Maintenance - Medical and laboratory equipment	2.550	0.01
		3273			Construction Projects and Maintenance-Infrastructure assets	530.277	2.16
	327301				Construction Projects and Maintenance-Road	105.305	0.43
32730101					Construction Projects-Road	65.850	0.27
32730102					Maintenance-Road	39.455	0.16
	327302				Construction Projects and Maintenance-Bridges and tunnels	1.500	0.01
32730201					Construction Projects-Bridges and tunnels	1.500	0.01
32730202					Maintenance-Bridges and tunnels	0.000	0.00
	327304				Construction Projects and Maintenance-Airport	29.167	0.12
32730401					Construction Projects-Airport	27.477	0.11
32730402					Maintenance-Airport	1.690	0.01
	327305				Construction Projects and Maintenance-seaport	2.604	0.01
32730501					Construction Projects-seaport	2.000	0.01
32730502					Maintenance-seaport	0.604	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2024/2025

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327306				Construction Projects and Maintenance-water network	50.328	0.20
32730601					Construction Projects-water network	44.070	0.18
32730602					Maintenance-water network	6.258	0.03
	327307				Construction Projects and Maintenance-sewerage network	104.970	0.43
32730701					Construction Projects-sewerage network	81.900	0.33
32730702					Maintenance-sewerage network	23.070	0.09
	327308				Construction Projects and Maintenance-communication network	15.405	0.06
32730801					Construction Projects-communication network	11.890	0.05
32730802					Maintenance-communication network	3.515	0.01
	327309				Construction Projects and Maintenance-electricity network	211.198	0.86
32730901					Construction Projects-electricity network	106.250	0.43
32730902					Maintenance-electricity network	104.948	0.43
	327310				Construction Projects and Maintenance-gas network	9.800	0.04
32731001					Construction Projects-gas network	8.300	0.03
32731002					Maintenance-gas network	1.500	0.01
					Total Capital Expenditures	1,856.609	7.56
					Total Current Expenses & Capital Expenditures	24,555.000	100.00

Table (5)

Budget Allocations for Ministries and Government Departments by Functional Codes for Fiscal Year 2024/2025

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	701	General Public Services	7,278.654	29.64
7011		Executive and legislative organs, financial and fiscal affairs and external affairs	1,026.682	4.18
7012		Foreign economic aid	26.004	0.11
7013		Public Services	381.332	1.55
7014		Basic research		0.00
7015		Research and development general public Services		0.00
7016		General public services not elsewhere classified	228.611	0.93
7017		Public debt transactions		0.00
7018		Transfers of a general character between different levels of government	5,616.025	22.87
	702	Defense	2,393.127	9.75
7021		Military defense	2,393.127	9.75
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
	703	Public order and safety	2,128.851	8.67
7031		Police Services	1,655.139	6.74
7032		Fire Protection Services		0.00
7033		Law Courts	385.222	1.57
7034		Prisons	1.050	0.00
7035		Research and development order and safety		0.00
7036		Public order and safety not elsewhere classified	87.440	0.36

Table (5)

Budget Allocations for Ministries and Government Departments by Functional Codes for Fiscal Year 2024/2025

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	704	Economic Affairs	2,827.085	11.51
7041		General Economic, Commercial and labor affairs	499.882	2.04
7042		Agriculture, forestry, Fishing and Hunting		0.00
7043		Fuel and Energy	1,487.417	6.06
7044		Mining, Manufacturing and Construction		0.00
7045		Transport	597.746	2.43
7046		Communication	181.502	0.74
7047		Other Industries	60.527	0.25
7048		Research and development economic affairs		0.00
7049		Economic Affairs not elsewhere classified	0.010	0.00
	705	Environmental Protection	251.588	1.02
7051		Waste management	1.950	0.01
7052		Waste water management	249.638	1.02
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
	706	Housing and community amenities	2,268.654	9.24
7061		Housing development		0.00
7062		Community development	9.533	0.04
7063		Water Supply	159.991	0.65
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	2,098.430	8.55

Table (5)

Budget Allocations for Ministries and Government Departments by Functional Codes for Fiscal Year 2024/2025

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	707	Health	2,738.995	11.15
7071		Medical Products,appliances and equipment	103.128	0.42
7072		Outpatient Services	2.080	0.01
7073		Hospital Services	2,443.166	9.95
7074		Public health services	78.430	0.32
7075		Research and development Health	1.947	0.01
7076		Health not elsewhere classified	110.244	0.45
	708	Recreation,culture and Religion	779.807	3.18
7081		Recreational and sports services	5.658	0.02
7082		Cultural services	49.345	0.20
7083		Broadcasting and publishing services	249.250	1.02
7084		Religious and other community services	475.454	1.94
7085		Research and development Recreation,culture and religion		0.00
7086		Recreation,culture and religion not elsewhere classified	0.100	0.00
	709	Education	3,458.624	14.09
7091		Pre-Primary education and primary education	1,086.676	4.43
7092		Secondary education	1,047.486	4.27
7093		Post secondary nontertiary education	0.043	0.00
7094		Tertiary education	745.694	3.04
7095		Education not definable by level	93.314	0.38
7096		Subsidiary services to education		0.00
7097		Research and development education	2.037	0.01
7098		Education not elsewhere classified	483.375	1.97

Table (5)

Budget Allocations for Ministries and Government Departments by Functional Codes for Fiscal Year 2024/2025

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	710	Social protection	429.614	1.75
7101		Sickness and disability		0.00
7102		Old age	0.160	0.00
7103		Survivors	4.102	0.02
7104		Family and children	16.084	0.07
7105		Unemployment		0.00
7106		Housing	91.570	0.37
7107		Social exclusion not elsewhere classified	3.074	0.01
7108		Research and development social protection		0.00
7109		Social protection not elsewhere classified	314.624	1.28
Total Current Expenses & Capital Expenditures			24,555.000	100.00

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025

No.	Statement	Total (KD million)	%
1	Head of State	50.000	0.20
	Guidance 2 - Chapter 8	50.000	0.20
2	Amiri Diwan	259.763	1.06
	Guidance 2 - Chapter 1	43.452	0.18
	Guidance 2 - Chapter 2	64.188	0.26
	Guidance 2 - Chapter 7	6.000	0.02
	Guidance 2 - Chapter 8	69.586	0.28
	Guidance 3 - Chapter 2	76.537	0.31
3	State Audit Bureau	73.401	0.30
	Guidance 2 - Chapter 1	69.371	0.28
	Guidance 2 - Chapter 2	2.244	0.01
	Guidance 2 - Chapter 7	0.035	0.00
	Guidance 2 - Chapter 8	0.351	0.00
	Guidance 3 - Chapter 2	1.400	0.01
4	Council of Ministers	78.450	0.32
	Guidance 2 - Chapter 1	57.136	0.23
	Guidance 2 - Chapter 2	17.963	0.07
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	0.528	0.00
	Guidance 3 - Chapter 2	2.823	0.01
5	Fatwa and Legislation Department	56.544	0.23
	Guidance 2 - Chapter 1	55.007	0.22
	Guidance 2 - Chapter 2	1.062	0.00
	Guidance 2 - Chapter 8	0.200	0.00
	Guidance 3 - Chapter 2	0.275	0.00

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025

No.	Statement	Total (KD million)	%
6	Supereme Council for Planning and Development	10.866	0.04
	Guidance 2 - Chapter 1	8.717	0.04
	Guidance 2 - Chapter 2	1.369	0.01
	Guidance 2 - Chapter 8	0.500	0.00
	Guidance 3 - Chapter 2	0.280	0.00
7	Civil Service Commission	65.687	0.27
	Guidance 2 - Chapter 1	36.007	0.15
	Guidance 2 - Chapter 2	2.878	0.01
	Guidance 2 - Chapter 8	26.378	0.11
	Guidance 3 - Chapter 2	0.424	0.00
8	Ministry of Foreign Affairs	255.209	1.04
	Guidance 2 - Chapter 1	127.433	0.52
	Guidance 2 - Chapter 2	76.069	0.31
	Guidance 2 - Chapter 7	20.385	0.08
	Guidance 2 - Chapter 8	3.840	0.02
	Guidance 3 - Chapter 2	27.482	0.11
9	Ministry of Finance - General Administration	135.773	0.55
	Guidance 2 - Chapter 1	82.321	0.34
	Guidance 2 - Chapter 2	36.164	0.15
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	11.111	0.05
	Guidance 3 - Chapter 2	6.177	0.03
10	Ministry of Finance - General Accounts	6,003.503	24.45
	Guidance 2 - Chapter 5	28.629	0.12
	Guidance 2 - Chapter 6	5,642.029	22.98
	Guidance 2 - Chapter 7	16.084	0.07
	Guidance 2 - Chapter 8	316.761	1.29

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025

No.	Statement	Total (KD million)	%
11	General Administration of Customs	154.150	0.63
	Guidance 2 - Chapter 1	150.490	0.61
	Guidance 2 - Chapter 2	1.299	0.01
	Guidance 2 - Chapter 8	0.110	0.00
	Guidance 3 - Chapter 2	2.251	0.01
12	Ministry of Commerce and Industry	463.126	1.89
	Guidance 2 - Chapter 1	53.640	0.22
	Guidance 2 - Chapter 2	7.036	0.03
	Guidance 2 - Chapter 5	400.000	1.63
	Guidance 2 - Chapter 7	0.062	0.00
	Guidance 2 - Chapter 8	0.411	0.00
	Guidance 3 - Chapter 2	1.977	0.01
13	Ministry of Justice	360.217	1.47
	Guidance 2 - Chapter 1	34.457	0.14
	Guidance 2 - Chapter 2	1.135	0.00
	Guidance 2 - Chapter 8	320.862	1.31
	Guidance 3 - Chapter 2	3.763	0.02
14	Ministry of Interior	1,718.804	7.00
	Guidance 2 - Chapter 1	1,536.901	6.26
	Guidance 2 - Chapter 2	95.026	0.39
	Guidance 2 - Chapter 7	21.200	0.09
	Guidance 2 - Chapter 8	21.552	0.09
	Guidance 3 - Chapter 2	44.125	0.18
15	Ministry of Defence	1,870.754	7.62
	Guidance 2 - Chapter 1	1,279.334	5.21
	Guidance 2 - Chapter 2	302.862	1.23
	Guidance 2 - Chapter 7	18.200	0.07
	Guidance 2 - Chapter 8	18.509	0.08
	Guidance 3 - Chapter 2	251.849	1.03

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025

No.	Statement	Total (KD million)	%
16	Kuwait National Guard	524.758	2.14
	Guidance 2 - Chapter 1	396.106	1.61
	Guidance 2 - Chapter 2	47.485	0.19
	Guidance 2 - Chapter 7	0.010	0.00
	Guidance 2 - Chapter 8	2.485	0.01
	Guidance 3 - Chapter 2	78.672	0.32
17	Ministry of Education	2,611.541	10.64
	Guidance 2 - Chapter 1	2,480.175	10.10
	Guidance 2 - Chapter 2	97.005	0.40
	Guidance 2 - Chapter 7	6.555	0.03
	Guidance 2 - Chapter 8	2.748	0.01
	Guidance 3 - Chapter 2	25.058	0.10
18	Ministry of Higher Education	788.153	3.21
	Guidance 2 - Chapter 1	33.830	0.14
	Guidance 2 - Chapter 2	4.778	0.02
	Guidance 2 - Chapter 7	28.900	0.12
	Guidance 2 - Chapter 8	720.337	2.93
	Guidance 3 - Chapter 2	0.308	0.00
19	Ministry of Health	2,751.664	11.21
	Guidance 2 - Chapter 1	1,335.952	5.44
	Guidance 2 - Chapter 2	811.742	3.31
	Guidance 2 - Chapter 7	484.180	1.97
	Guidance 2 - Chapter 8	5.783	0.02
	Guidance 3 - Chapter 2	114.007	0.46

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025

No.	Statement	Total (KD million)	%
20	Ministry of Social Affairs	372.026	1.52
	Guidance 2 - Chapter 1	113.234	0.46
	Guidance 2 - Chapter 2	9.136	0.04
	Guidance 2 - Chapter 7	243.654	0.99
	Guidance 2 - Chapter 8	1.508	0.01
	Guidance 3 - Chapter 2	4.494	0.02
21	Ministry of Information	253.923	1.03
	Guidance 2 - Chapter 1	203.274	0.83
	Guidance 2 - Chapter 2	41.758	0.17
	Guidance 2 - Chapter 7	0.005	0.00
	Guidance 2 - Chapter 8	2.801	0.01
	Guidance 3 - Chapter 2	6.085	0.02
22	Ministry of Awqaf and Islamic Affairs	465.778	1.90
	Guidance 2 - Chapter 1	414.267	1.69
	Guidance 2 - Chapter 2	38.188	0.16
	Guidance 2 - Chapter 6	0.750	0.00
	Guidance 2 - Chapter 8	3.830	0.02
	Guidance 3 - Chapter 2	8.743	0.04
23	Awqaf General Secretariat	9.586	0.04
	Guidance 2 - Chapter 1	8.074	0.03
	Guidance 2 - Chapter 2	1.195	0.00
	Guidance 2 - Chapter 8	0.082	0.00
	Guidance 3 - Chapter 2	0.235	0.00
24	Ministry of Communications	140.627	0.57
	Guidance 2 - Chapter 1	89.292	0.36
	Guidance 2 - Chapter 2	18.276	0.07
	Guidance 2 - Chapter 8	22.979	0.09
	Guidance 3 - Chapter 2	10.080	0.04

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025

No.	Statement	Total (KD million)	%
25	Ministry of Public Works	952.423	3.88
	Guidance 2 - Chapter 1	299.758	1.22
	Guidance 2 - Chapter 2	85.318	0.35
	Guidance 2 - Chapter 8	1.212	0.00
	Guidance 3 - Chapter 2	566.135	2.31
26	National Council for Culture, Arts, and Letters	35.783	0.15
	Guidance 2 - Chapter 1	20.600	0.08
	Guidance 2 - Chapter 2	7.653	0.03
	Guidance 2 - Chapter 8	2.574	0.01
	Guidance 3 - Chapter 2	4.956	0.02
27	Ministry of Oil	718.171	2.92
	Guidance 2 - Chapter 1	12.315	0.05
	Guidance 2 - Chapter 2	1.677	0.01
	Guidance 2 - Chapter 5	700.000	2.85
	Guidance 2 - Chapter 8	3.990	0.02
	Guidance 3 - Chapter 2	0.189	0.00
28	Ministry of Electricity, Water, and Renewable Energy	3,034.377	12.36
	Guidance 2 - Chapter 1	747.423	3.04
	Guidance 2 - Chapter 2	1,717.925	7.00
	Guidance 2 - Chapter 8	3.675	0.01
	Guidance 3 - Chapter 2	565.354	2.30
29	Directorate General of Civil Aviation	226.823	0.92
	Guidance 2 - Chapter 1	157.704	0.64
	Guidance 2 - Chapter 2	19.812	0.08
	Guidance 2 - Chapter 8	0.140	0.00
	Guidance 3 - Chapter 2	49.167	0.20

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025

No.	Statement	Total (KD million)	%
31	Central Statistcal Bureau	7.622	0.03
	Guidance 2 - Chapter 1	6.274	0.03
	Guidance 2 - Chapter 2	1.077	0.00
	Guidance 2 - Chapter 8	0.035	0.00
	Guidance 3 - Chapter 2	0.236	0.00
32	Bureau of Financial Controllers	20.528	0.08
	Guidance 2 - Chapter 1	19.074	0.08
	Guidance 2 - Chapter 2	1.192	0.00
	Guidance 2 - Chapter 8	0.100	0.00
	Guidance 3 - Chapter 2	0.162	0.00
33	Kuwait Financial Investigations Unit	4.092	0.02
	Guidance 2 - Chapter 1	3.201	0.01
	Guidance 2 - Chapter 2	0.707	0.00
	Guidance 2 - Chapter 8	0.081	0.00
	Guidance 3 - Chapter 2	0.103	0.00
34	Competition Protection Agency	7.514	0.03
	Guidance 2 - Chapter 1	6.582	0.03
	Guidance 2 - Chapter 2	0.816	0.00
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	0.062	0.00
	Guidance 3 - Chapter 2	0.054	0.00
35	The Central Agency for Information Technology	55.680	0.23
	Guidance 2 - Chapter 1	8.052	0.03
	Guidance 2 - Chapter 2	45.262	0.18
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	0.300	0.00
	Guidance 3 - Chapter 2	2.066	0.01

Table (6)

**Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2024/2025**

No.	Statement	Total (KD million)	%
36	National Cybersecurity Center	17.684	0.07
	Guidance 2 - Chapter 1	9.666	0.04
	Guidance 2 - Chapter 2	6.696	0.03
	Guidance 2 - Chapter 8	0.180	0.00
	Guidance 3 - Chapter 2	1.142	0.00
Total Current Expenses & Capital Expenditures		24,555.000	100.00

25/24

Glossary

Glossary

Guidance 1 - Revenues:

The revenues of ministries and government departments come from various sources from which the state obtains financial resources to meet public needs. Among the most of these sources is oil, which is considered the primary source of revenue for the state, followed by other revenue, then taxes and fees. The revenues are composed of six chapters highlighted below:

1.Oil revenues:

Revenues collected by the Ministry of Oil from the Kuwait Petroleum Corporation for the marketing of crude oil and its derivatives, both domestically and internationally.

2. Non-Oil revenues:

Revenues from taxes and fees (Chapter 2), social contributions (Chapter 3), grants (Chapter 4), other revenue (Chapter 5), and asset disposal and other non-operating revenue (Chapter 6).

Guidance 2 - Current expenditure:

Regular and recurring expenditures necessary for the daily operations of government entities. These do not include capital expenditures or new investment expenses. The current expenses are divided into eight chapters:

21.Compensation of employees:

Covers all types of employee compensation, including salaries, bonuses, and other financial benefits for government employees in return for the work they perform during a relevant period.

22.Goods and Services:

Expenditures for goods and services that government entities require to sustain their daily operations. It includes the cost of purchasing goods, maintenance, and other necessary services.

24.Cost of finance:

Payments that government entities are obligated to make for certain types of liabilities, such as deposits, securities (excluding stocks), loans, and accounts payable. These payments arise when a government entity borrows from external parties. The cost of financing is the expense incurred by the government entity (the debtor) for using the principal debt, which represents the economic value provided by the creditor. Financing costs (such as

interest) are incurred continuously throughout the period the liabilities exist. The rate at which financing costs are incurred may be recorded as a percentage of the outstanding principal debt for each period, as a predetermined fixed amount, as a variable amount based on a specific index, or as a combination of these methods.

25. Subsidies:

Financial contributions provided by the government without requiring any return. These subsidies are offered to producers or suppliers based on their production levels or to cover specific types of expenditures. They may also be granted to public corporations or specific social sectors to compensate for losses they incur on their production activities. Subsidies are classified by the type of recipient (public or private) and the type of enterprise (financial or non-financial).

26. Grants:

Financial contributions provided by the government for specific purposes, either domestically or internationally. These may include financial support for non-profit organizations or for specific public services. Grants are classified by the type of entity (public or private) and the type of grant (current or capital).

27. Social benefits:

Cash or in-kind transfers designed to protect society as a whole or specific societal group from certain social risks. A social risk is defined an event or circumstance that could negatively impact the well-being of affected households, either by imposing additional burdens on their resources or by reducing their income. Examples of social benefits include the provision of medical services, unemployment compensation, and social security pensions.

28. Other Expenditures and Remittances:

Other types of expenses and transfers that do not fall under the previous chapters, such as natural resource rents, losses from currency exchange differences, and various other financial obligations.

Guidance 3 - Capital expenditures:

Expenses paid for the purchase, acquisition, or major maintenance of fixed assets. Maintenance is considered major if it extends the asset's productive life or improves its efficiency and performance. Government entities use assets to provide goods and services for their operations, similar to companies. For instance, administrative buildings and office equipment are used to provide social or individual services such as general administrative

services. Additionally, governments often own assets that the general public directly consumes or that must be preserved due to their historical or cultural significance. Therefore, when applying the concept of assets to the general government sector, it typically encompasses a much broader range of assets than those typically owned by the private sector.

32.The purchase of non-current assets:

Tangible fixed assets that are used repeatedly or continuously in production processes for more than a year. The defining characteristic of a fixed asset is not its physical durability, but its ability to be used repeatedly or continuously in production over an extended period. For example, some goods, such as coal used as fuel, may be highly durable in physical terms but are not considered fixed assets because they can only be used once.