



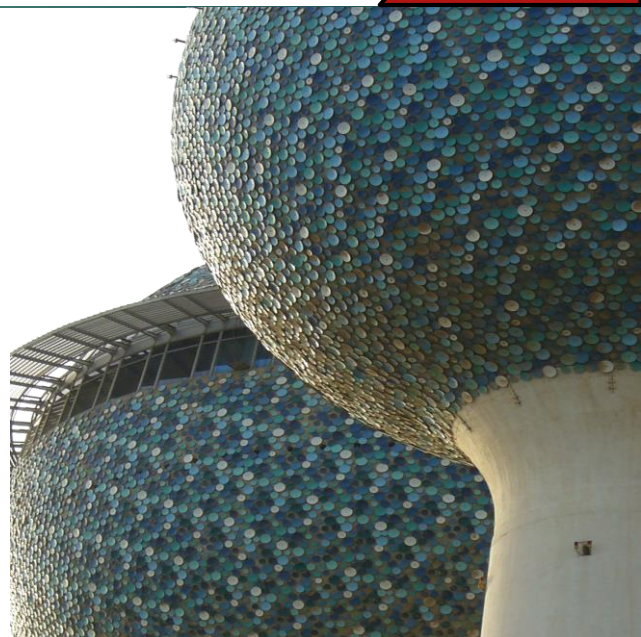
Ministry of Finance  
Public Budget Affairs

State of Kuwait



# The General Budget

For the Fiscal Year  
2018/2019



MOFKW



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Ministry of finance - Kuwait

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## **Introduction**

The general budget of the state of Kuwait reflects the approved plan for the financial year 2018/2019. The budget of Ministries and Government department includes all revenues estimated to be collected, in addition to the estimated public expenditure incurred over the current fiscal year. It monitors political, social and economic events and its implications on the public finances.

The Ministry of Finance - The Public Budget Affairs has Prepared the budget for government ministries and departments for the fiscal year 2018/2019 in accordance with the financial, social and economic policies of the country.

### **The most prominent features of the annual budget 2018/2019:**

- 1- The budget of the fiscal year 2018/2019 applying according to Guide and classified budget (Cash Budget) which is issued by Law no. (4) for the year 2015, according to the concepts and definition of the internationally agreed by the GFS Guide for the year 2001 issued by the International Monetary Fund.

Also, the budget for the Fiscal year 2018/2019 was prepared according to the provision of the circular No. (11) for the year 2016 on preparation of the ministries and government departments and the attached authorities according to the budget Cash Basis.

- 2- In pursuance of the principle of reality and caution, Oil revenues have been estimated according to the barrel price of 50\$ / barrel, and the volume of production is 2.8 million / barrel per day.
- 3- Necessary allocations have been listed for the continuing projects of the annul plan 2018/2019.

- 4- Preparation of budget estimates for 3 continues years (ROLLING), the estimates of the first year 2018/2019 prepared according to the Constitution and the other 2 years 2019/2020 - 2020/2021 will be as a Medium-Term Plan on the level of Chapters.**
- 5- Guide each of ministries, government agencies, attached authorities and independent institution to study and prepare the revenue and expenditures estimation in accordance with the state public policy, regulations, decreeses and decisions issued until the preparation date of these estimations.**

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

**Part One**  
Decree Law (106) -2018  
Budget Appropriation for  
Ministries and Government Departments

**Law No. (106) of 2018 on**  
**the Ministries and Government Departments**  
**Budget Assessment for the Fiscal Year 2018/2019**

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

**Article (1)**

The revenues of the Ministries and Government Departments budget for the fiscal year 2018/2019 are estimated K.D. 15,089,000,000 (fifteen billion and eighty-nine million dinars only) and this is according to what is mentioned in table (A) of this Law.

**Article (2)**

An amount of K.D. 1,508,900,000 (one billion, five hundred and eight million and nine hundred thousand dinars only) from the mentioned revenues shall be allocated to be added to the Future Generations Reserve Fund.

**Article (3)**

The expenditures of the Ministries and Government Departments budget for the fiscal year 2018/2019 are estimated K.D. 21,500,000,000 (twenty-one billion and five hundred million dinars only) distributed on the chapters listed in table (B) of this Law.

**Article (4)**

The increase in the expenditures and allocations over the revenues is estimated K.D. 7,919,900,000 (seven billion, nine hundred and nineteen million and nine hundred thousand dinars only) and shall be covered from the State Reserve Funds.

**Article (5)**

The Prime Minister and Ministers, each in his capacity, shall execute this Law and it shall be published in the official gazette and come into force as of April 1, 2018.

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

**Issued at Al-Seif Palace  
on the 3<sup>rd</sup> of Dhu al-Qidah, 1439 A.H.  
Corresponding to the 16<sup>th</sup> of July, 2018**

**Table (A)**  
**The Revenues Estimates of Ministries**  
**& Governmental Department. for the Fiscal Year 2018/2019**

Group	Chapter	Description	Fiscal Year 2018/2019		Fiscal Year 2017/2018
			Detailed	Total	
	<b>11</b>	<b>Oil Revenues</b>		<b>13,317,464,000</b>	<b>11,710,724,000</b>
111		Crude Oil and Gaz	13,317,464,000		11,710,724,000
	<b>12</b>	<b>Taxes</b>		<b>551,073,000</b>	<b>494,834,810</b>
121		Taxes on income,profits, and capital gains	174,000,000		134,300,000
122		Taxes on payroll and workforce	0		0
123		Taxes on property	21,636,000		25,136,000
124		Taxes on goods and services	0		0
125		Taxes on international trade on transactions	355,437,000		335,398,810
126		Other Taxes	0		0
	<b>13</b>	<b>Social Contributions</b>		<b>113,200,000</b>	<b>111,250,000</b>
131		Social security contributions	0		0
132		Other social contributions	113,200,000		111,250,000
	<b>14</b>	<b>Grants</b>		<b>0</b>	<b>0</b>
141		From foreign governments	0		0
142		From international organizations	0		0
143		From other general government units	0		0
	<b>15</b>	<b>Other revenue</b>		<b>1,098,778,000</b>	<b>950,041,090</b>
151		Property income	91,161,800		73,101,000
152		Sales of goods and services	710,413,600		601,699,790
153		Fines,penalties,and forfeits	138,887,900		130,346,340
154		Voluntary transfers other than grants	0		0
155		Miscellaneous and unidentified revenue	158,314,700		144,893,960
	<b>16</b>	<b>Revenues disposal of assets and other non-operating revenues</b>		<b>8,485,000</b>	<b>77,418,100</b>
162		Disposal of non-financial assets revenues	2,000,000		71,000,000
163		Differences in currency exchange revenues	6,485,000		6,418,100
<b>Total Revenues</b>			<b>15,089,000,000</b>	<b>15,089,000,000</b>	<b>13,344,268,000</b>



**Table (B)**  
**Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2018/2019**

Number	A u t h o r i t y	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures
		Guidance 2 - Current expenses						Guidance 3 - Capital expenditures	
		21 Compensation of employees	22 Goods and Services	25 Subsidies	26 Grants	27 Social benefits	28 Other Expenditures and Remittances	32 Capital expenditures	
1	The Head of State's Allocations						50,000,000	0	50,000,000
2	Amiri Diwan	41,398,000	83,550,000			10,000,000	59,001,000	89,703,000	283,652,000
3	Audit Bureau	54,854,000	2,687,000			0	386,000	1,300,000	59,227,000
4	Ministers Council	92,808,000	31,425,000			280,000	7,850,000	18,727,000	151,090,000
5	Legal Advice & Legislation Dept.	29,866,000	1,149,000				320,000	755,000	32,090,000
6	Supreme Council For Planning & Development	10,294,000	7,399,000				228,000	408,000	18,329,000
7	Civil Service Commission	37,387,000	12,178,000				24,630,000	723,000	74,918,000
8	Ministry of Foreign Affairs	77,783,000	71,725,000			11,000,000	7,856,000	35,623,000	203,987,000
9	Ministry of Finance-Gen. Administration	63,003,000	38,134,000			6,000	19,766,000	82,497,000	203,406,000
10	Ministry of Finance - General Accounts			20,700,000	5,241,013,000	16,496,000	225,308,000		5,503,517,000
11	General Adm.of Customs	82,921,000	1,255,000				260,000	2,137,000	86,573,000
12	Ministry of Commerce & Industry	47,667,000	5,752,000	230,000,000		42,000	213,000	2,137,000	285,811,000
13	Ministry of Justice	14,956,000	1,306,000				235,510,000	5,739,000	257,511,000
14	Ministry of Interior	894,926,000	100,373,000			25,800,000	11,830,000	45,650,000	1,078,579,000
15	Ministry of Defence	884,349,000	341,110,000			26,530,000	25,075,000	588,393,000	1,865,457,000
16	National Guards	288,000,000	29,130,000			10,000	3,625,000	66,490,000	387,255,000
17	Ministry of Education	1,926,725,000	88,714,000			7,001,000	2,051,000	46,125,000	2,070,616,000

**Table (B)**  
**Allocations of Expenditures of Ministries & Gov. Deps. For Fiscal Year 2018/2019**

Number	A u t h o r i t y	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures
		Guidance 2 - Current expenses						Guidance 3 - Capital expenditures	
		21 Compensation of employees	22 Goods and Services	25 Subsidies	26 Grants	27 Social benefits	28 Other Expenditures and Remittances	32 Capital expenditures	
18	Ministry of Higher Education	27,179,000	4,692,000			844,000	653,370,000	954,000	687,039,000
19	Ministry of Public Health	982,964,000	538,130,000			402,300,000	6,299,000	341,406,000	2,271,099,000
20	Ministry of Social Affairs & Works	118,155,000	10,478,000			284,543,000	1,996,000	11,096,000	426,268,000
21	Ministry of Information	154,438,000	37,647,000			84,000	2,234,000	14,573,000	208,976,000
22	Ministry of Awkaf & Islamic Affairs	206,943,000	29,223,000		2,000,000		6,450,000	26,032,000	270,648,000
23	Awkaf Secretariat General	6,434,000	1,935,000				237,000	613,000	9,219,000
24	Ministry of Communications	143,147,000	11,908,000				76,000	15,450,000	170,581,000
25	Ministry of Public Works	231,249,000	39,779,000				6,423,000	960,777,000	1,238,228,000
26	National Council For Culture, Fine Arts & Letters	16,817,000	6,840,000				2,153,000	8,267,000	34,077,000
27	Ministry of oil	10,703,000	1,615,000	280,859,000			5,492,000	122,000	298,791,000
28	Ministry of Electricity & Water	399,095,000	1,553,681,000				7,808,000	821,669,000	2,782,253,000
29	General Administration For Civil Aviation	67,471,000	7,054,000				115,000	90,348,000	164,988,000
31	Central Statistcal Bureau	5,587,000	1,366,000				85,000	222,000	7,260,000
32	Financial Controllers Agency	10,481,000	770,000				30,000	219,000	11,500,000
33	Kuwait Financial Intelligence Unit	1,914,000	754,000				63,000	218,000	2,949,000
88	General Supplementary Appropriations	304,106,000							304,106,000
Total Expenses		7,233,620,000	3,061,759,000	531,559,000	5,243,013,000	784,936,000	1,366,740,000	3,278,373,000	21,500,000,000

**The Distribution of Revenues Estimates**  
**Commitments For Deficit and Surplus For the Fiscal Year 2018/2019**

	Fiscal Year 2018/2019		Fiscal Year 2017/2018	
	Amount	Percentage	Amount	Percentage
Next Generation Reserve Fund:				
a- 10% a percentage according to 'law No. 106/76	1,508,900,000	10%	1,334,426,800	10%
Expenditures Allocations of Ministries & Gov. Depts.	21,500,000,000	142%	19,900,000,000	149%
Increases in Expenditures & Allocations over Revenues	-7,919,900,000	-52%	-7,890,158,800	-59%
<b>Total</b>	<b>15,089,000,000</b>	<b>100%</b>	<b>13,344,268,000</b>	<b>100%</b>

## **Restrictions on “(3) Capital Expenditure – Chapter Two”**

### **(Purchasing Noncurrent Assets)**

- An amount of K.D. 340 million in the budget of the Ministry of Defense has been allocated for “Air Transportation, Machinery and Equipment” type purchase. This is for the purchase of fighter aircraft (Eurofighter Typhoon) which will extend for more than a fiscal year as mentioned in the Explanatory Memorandum of the Fiscal Year 2018/2019. This allocated amount for such contract shall only be spent for the same purpose. It shall not be transferred and any saved amounts shall not be used to support any other Items.
- The total cost of a construction project shall be increased during a fiscal year when there are no saved amounts in the total cost of another project in the budget of an authority. This should be approved by the Ministry of Finance, provided that it should not exceed the allocations set in the Budget Assessment Law for the construction projects in the Government Ministries and Departments budgets and the attached authorities’ budgets which are financed by the Ministry of Finance Budget – General Accounts.
- Ministry of Public Works should adhere to the amounts allocated for essential maintenance. It should be used for works intended for the maintenance of roads, sewage networks and any other improvements to lands according to the contracts, practices and tenders stated in the Explanatory Memorandum. There should not be any transfer from such amounts, and the saved amounts shall not be used to support any other Items. Spending on these contracts should be subject to auditing by the Financial Supervisory Authority to verify such expenditure.
- Adhering to allocations listed in Category 3233 – purchasing machinery, equipment and other assets. It should only be spent for assigned purposes and there shall not be any transfer from or to such amounts.
- The Public Authority for Roads and Transportation (PART) must take all possible steps to invite, award and offer tenders and bids for designing, supervising and implementing construction projects, as well as buying machinery and other assets related to the projects and essential maintenance. Also extending and renewing the contracts listed in the Explanatory Memorandum. The amount of the financial allocations of such contracts mounts up to KD 500 million. Prior to that, PART should coordinate with the Ministry of Public Works and address the Central Committee for Public Tenders and all other concerned

authorities. It must present the subject in concern to the State Audit Bureau according to the regulatory rules, decisions, and guidelines. Spending, in this regard, shall be drawn from the assigned allocations in the Ministry of Public Works budget.

- It is not allowed to use or transfer the saved amounts of the allocation assigned for PART in the Ministry of Public Works budget for supporting other budget items related to the work field of the Ministry of Public Works.

**The Budget for the Fiscal Year 2018/2019 Included the Following Restrictions:**

1. The ministries, government departments and all the independent and attached authorities financed from the state public budget shall not exceed the allotments allocated to them in each budget item in the fiscal year 2018/2019 .The transfer to and from the item shall not made and shall not be issued from the custody account unless otherwise approved by the Ministry of Finance provided that it is settled at the end of the fiscal year only for the budget fiscality unless the restrictions below state otherwise for certain government authorities.
2. Various government authorities should enable the financial supervisors to exercise their functions under Law No. 23 of 2015 while maintaining their independence in exercising those prerogatives. They shall also endeavor to overcome all difficulties and constraints in order to enable the financial supervisor to perform their duties in accordance with the provisions of this law.
3. Ministries, government departments and authorities with independent and attached budgets shall spend according to the budget execution rules issued by the Ministry of Finance and prepared in accordance with the laws, regulations, decrees and instructions issued by the competent authorities. Any amounts disbursed in violation of these laws, regulations, decrees and instructions must be recovered and followed up by the controlling authorities (the State Audit Bureau and the Financial Supervisory Authority).
4. All government authorities that spend from the custody account to their external bodies (foreign offices - representative missions, embassies abroad, etc.) should take into account the settlement of the custody accounts at once during the same fiscal year, and the settlement of the custody account during the months of February and March of each year prior to the end of the fiscal year. Considering the issuance of settlement reports to the controlling authorities (the Financial Supervisory Authority - the Ministry of Finance – the

State Audit Bureau) to ensure the integrity of the procedures and that spending on these accounts does not exceed the financial allocations provided for in this law.

5. The amounts allocated within the National Guard's budget shall not be used to cover military requirements, nor shall they be transferred if stipulated in the decision of the Supreme Defense Council at its meeting No. 1/2017 regarding the approval of the National Guard reinforcement budget for the fiscal year 2018/2019. That is to prevent double spending.

#### **Chapter One - Employees' Compensation**

6. Government authorities shall obtain the approval of the Civil Service Council before taking any procedure related to any type of employment or the use of expertise or services required to work from outside the authority, whether permanent, temporary, partial or by contracting. Other budget chapters except for (Chapter One) shall not be subject to any contracts or obligations of a nature related to Chapter One.
7. Government Authorities shall prepare the statements of payroll, entitlements and compensations by the integrated automated systems for the Civil Service Commission. In addition, any dues for the employees outside those systems shall not be disbursed such as salaries, bonuses, allowances and any other entitlements or compensations. The controlling authorities (the State Audit Bureau - the Financial Supervisory Authority) shall instruct their specialist employees to follow that up.
8. All ministries, government departments and all the attached and independent authorities financed by the state public budget shall disburse the allowances and financial benefits only to its real beneficiaries according to the Civil Service Commission regulations. Moreover, the periodic coordination with the Civil Service Commission to update the real beneficiaries of these allowances. The authorities must work in coordination with the Civil Service Commission to recover what was unduly disbursed.
9. Government authorities shall obtain the approval of the Civil Service Council before taking any procedure regarding any type of employment or outsourcing expertise required by work whether it was permanent, temporary, partial or by contract. Any other budget chapter shall not be charged except for the first chapter by any contracts or obligations of a nature related to the first chapter.

## **Chapter Two – Goods and Services**

10. Ministries, government departments and all the attached and independent authorities financed from the state public budget shall not agree on the consultancy services contracts or any other contracts listed in the second chapter (except cleaning services contracts). This includes Non-Kuwaiti jobs only after consulting the Civil Service Commission to look at the availability of these jobs for the Kuwaitis first to be actually occupied.
11. The Ministry of Interior shall abide by the amounts allocated to it for hospitality, parties and gifts and it shall not exceed the financial appropriation and shall not be transferred to. In the event the ministry needs to make financial transfers related to the mentioned type then all the documents and information that the Ministry of Finance requires must be submitted and its approval must be taken prior to conducting such transfers in accordance with the regulating rules and regulations.

### **Consultancy Item (222502)**

12. This item pertains to contracting with the consultancy firms, provided that the approval of the Central Agency for Public Tenders is received and it shall not be disbursed for any other purposes or charged with expenses related to the first chapter.
13. Government authorities must comply with the Civil Service Council decision No.1 of 2015 regarding travel expenses list and the included articles especially article 7 which states, “Under this resolution, the due travel expenses may be disbursed in advance by the approval of the competent minister provided that it will be settled at the end of the mission”.

## **Part Two**

### Summary of Revenues and Expenditures



### Revenues

Chapter number	Chapter name	Amount	Percentage
11	Oil Revenues	13,317.464	88.26
12	Taxes	551.073	3.65
13	Social Contributions	113.200	0.75
14	Grants	0.000	0.00
15	Other revenue	1,098.778	7.28
16	Revenues disposal of assets and other non-operating revenues	8.485	0.06
	<b>Total Revenues</b>	<b>15,089.000</b>	<b>100.00</b>

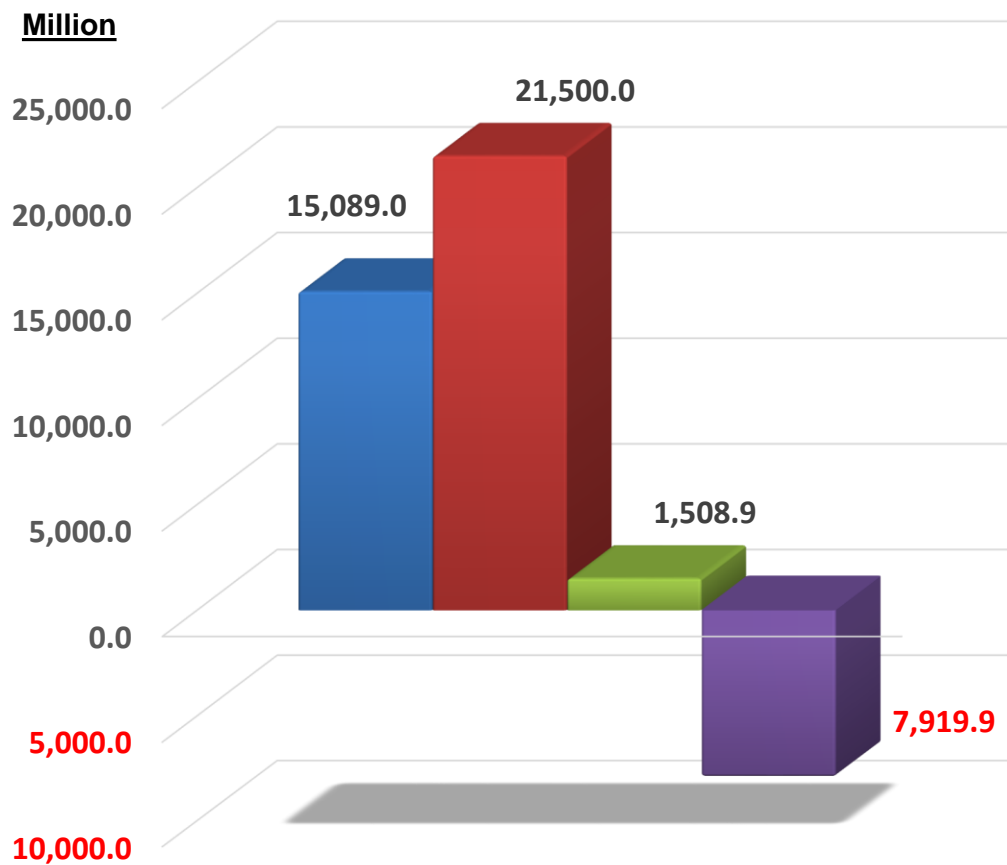
### Current Expenses & Capital Expenditures

Chapter number	Chapter name	Amount	Percentage
21	Compensation of employees	7,233.620	33.64
22	Goods and Services	3,061.759	14.24
24	Finance Cost	0.000	0.00
25	Subsidies	531.559	2.47
26	Grants	5,243.013	24.39
27	Social benefits	784.936	3.65
28	Other Expenditures and Remittances	1,366.740	6.36
	<b>Total Current Expenses</b>	<b>18,221.627</b>	<b>84.75</b>
32	Purchase non-current assets	3,278.373	15.25
	<b>Total Capital Expenditures</b>	<b>3,278.373</b>	<b>15.25</b>
	<b>Total Current Expenses &amp; Capital Expenditures</b>	<b>21,500.000</b>	<b>100.00</b>

### The Distribution of Revenue Estimates

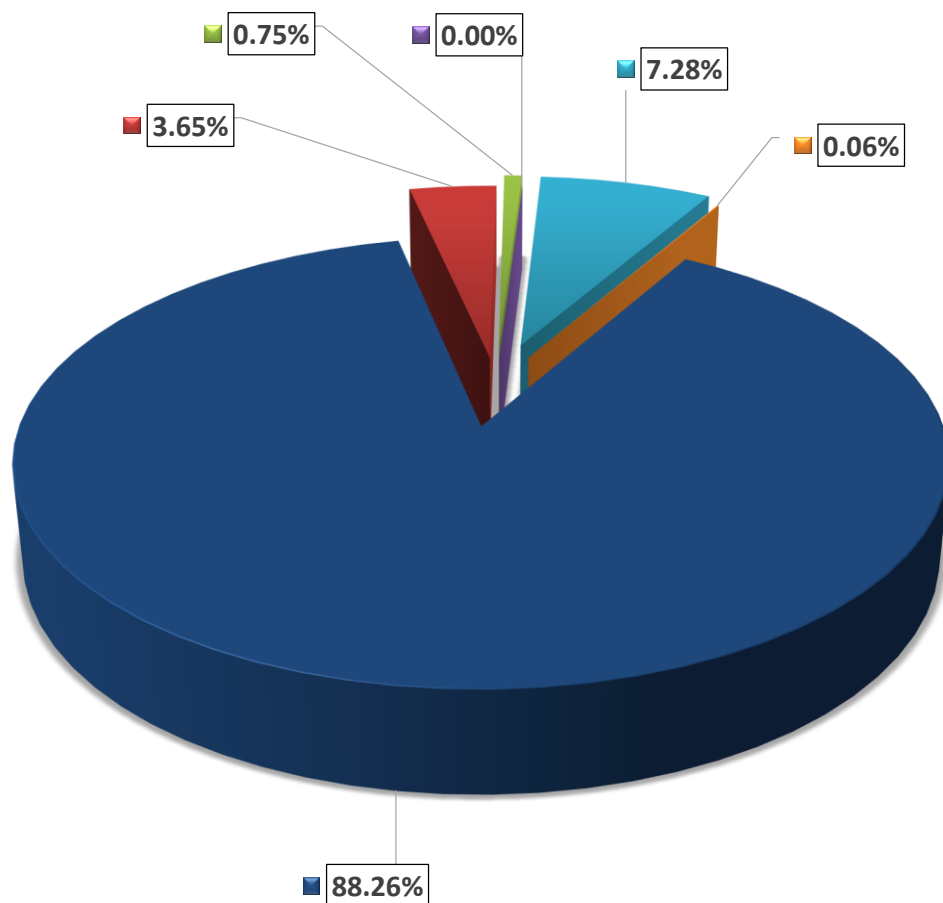
Deducting 10% of Revenues to next generations Reserves	<b>1,508.900</b>
Deficit before deducting 10% of Revenues to next generations Reserves	<b>-6,411.000</b>
Deficit after deducting 10% of Revenues to next generations Reserves	<b>-7,919.900</b>

## Summary of Financial Position



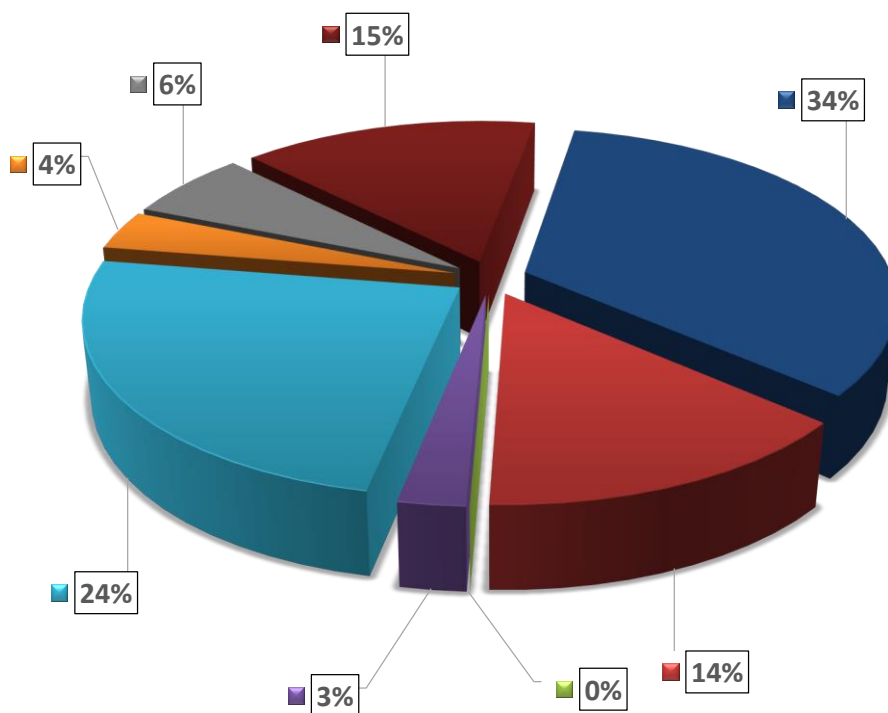
■ Revenues ■ Expenditure ■ Reserve ■ Deficit

## Revenues by Chapters



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

## Expenditures by Chapters



- |                                      |                               |
|--------------------------------------|-------------------------------|
| ■ Compensation of employees          | ■ Goods and Services          |
| ■ Finance Cost                       | ■ Subsidies                   |
| ■ Grants                             | ■ Social benefits             |
| ■ Other Expenditures and Remittances | ■ purchase non-current assets |

# **Part Three**

## Revenues

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				11	<b>Oil Revenues</b>	<b>13,317.464</b>	<b>88.26</b>
			111		<b>Crude Oil and Gas</b>	<b>13,317.464</b>	<b>88.26</b>
		1111			Crude Oil and Gas	13,124.884	86.98
	111101				Crude Oil and Gas	13,124.884	86.98
11110101					Crude Oil and Gas	13,124.884	86.98
		1112			Gas	192.580	1.28
	111201				Gas	192.580	1.28
11120101					Gas	192.580	1.28
				12	<b>Taxes</b>	<b>551.073</b>	<b>3.65</b>
			121		<b>Taxes on income, profits, and capital gains</b>	<b>174.000</b>	<b>1.15</b>
		1212			Taxes on income, profits, and capital gains- by corporations and other enterprises	174.000	1.15
	121202				Income Tax from Foreign Companies	93.700	0.62
12120210					Income Tax from Subsidiary Companies	83.700	0.55
12120211					Income Tax Fines from Subsidiary Companies	10.000	0.07
	121203				Taxes on Kuwaitis companies	50.000	0.33
12120301					Taxes on Kuwaitis companies	50.000	0.33
	121204				Zakat collected from the kuwait companies	5.000	0.03
12120401					Zakat collected from the kuwait companies	5.000	0.03
	121205				Contributions of Kuwaiti companies in the state budget	25.300	0.17
12120503					Contributions of companies in Educational Services	6.920	0.05
12120504					Contributions of companies in Health Services	13.050	0.09
12120505					Contributions of companies in Social solidarity and social Affairs	0.650	0.00
12120507					Contributions of companies in Religious Services	0.550	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12120508					Contributions of companies in Housing	4.050	0.03
12120511					Contributions of companies in Agriculture & Fish	0.080	0.00
			123		Taxes on property	21.636	0.14
		1231			Recurrent taxes on immovable property	1.636	0.01
	123101				Recurrent taxes on lands and tourist facilities	1.636	0.01
12310102					Rent tourist facilities	1.636	0.01
		1235			Other nonrecurrent taxes on property	20.000	0.13
	123501				Property transfer fees	20.000	0.13
12350101					Land	7.000	0.05
12350102					Real Estates	13.000	0.09
			125		Taxes on international trade on transactions	355.437	2.36
		1251			Customs and other import duties	345.256	2.29
	125101				Customs Taxes and Duties	345.000	2.29
12510101					Customs Taxes and Duties	345.000	2.29
	125102				Customs Taxes and Duties	0.256	0.00
12510201					Storage Duties	0.006	0.00
12510202					Licenses Duties	0.250	0.00
		1256			Other taxes on international trade and transactions	10.181	0.07
	125601				International Airport Departure Charges	9.000	0.06
12560101					International Airport Departure Charges	9.000	0.06
	125602				Ships Travel fees	0.001	0.00
12560201					Ships Travel fees	0.001	0.00
	125603				Over flight fees	0.850	0.01
12560301					Over flight fees	0.850	0.01

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	125699				Other fees	0.330	0.00
12569901					Other fees	0.330	0.00
				13	<b>Social Contributions</b>	<b>113.200</b>	<b>0.75</b>
			132		<b>Other social contributions</b>	<b>113.200</b>	<b>0.75</b>
		1322			Health assurance contributions	113.200	0.75
	132201				Health assurance contributions	113.200	0.75
13220101					Health assurance contributions	113.200	0.75
				15	<b>Other Revenues</b>	<b>1,098.778</b>	<b>7.28</b>
			151		<b>Property income</b>	<b>91.162</b>	<b>0.60</b>
		1511			Interest	0.730	0.00
	151101				Current Account Profits	0.730	0.00
15110101					Current Account Profits	0.730	0.00
		1514			Rent	90.432	0.60
	151401				Lands	88.484	0.59
15140101					Industrial and Agricultural Plots	48.051	0.32
15140102					Chalets	11.110	0.07
15140103					Car Parks	0.460	0.00
15140105					Real Estates invesment	27.863	0.18
15140106					Free Duty Revenues	1.000	0.01
	151402				Rent frequency (satellite waves)	1.948	0.01
15140201					Rent frequency (satellite waves)	1.948	0.01
			152		<b>Sales of goods and services</b>	<b>710.413</b>	<b>4.71</b>
		1521			Sales of goods and services	47.203	0.31
	152101				Advertisements	2.664	0.02



**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15210101					Television	0.800	0.01
15210102					Radio broadcasting	0.486	0.00
15201105					International Airport Advertisements	1.378	0.01
	152102				Sale of TV Programs	0.050	0.00
15210201					Sale of TV Programs	0.050	0.00
	152103				Leases	39.585	0.26
15210301					Commercial Markets	26.499	0.18
15210302					International Airport Shops	1.690	0.01
15210304					Appropriated Real Estates	0.390	0.00
15210305					Government Houses	0.003	0.00
15210306					Auditorium	0.250	0.00
15210307					Rent different government facilities	0.607	0.00
15210308					Rent government locations	8.490	0.06
15210331					Means of Transportation	0.001	0.00
15210332					Means of Transport, Equipment and Supplies Rents	0.010	0.00
15210399					Other Rents	1.645	0.01
	152104				Government Authorities Publications	0.630	0.00
15210401					Government Authorities Publications	0.630	0.00
	152105				Radio and television services revenues	0.100	0.00
15210501					Radio and television services revenues	0.100	0.00
	152106				Binding services to private companies contracts	3.694	0.02
15210601					Binding services to private companies contracts	3.694	0.02
	152107				Sale of medicines and drugs	0.480	0.00
15210701					Sale of medicines and drugs	0.480	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
		1522			Administrative fees	64.785	0.43
	152201				Registration of Companies & Insurance documents fees	8.680	0.06
15220101					Registration of Companies fees	6.400	0.04
15220102					Insurance documents fees	2.280	0.02
	152202				Permit Orders	2.790	0.02
15220201					Permit Orders	2.790	0.02
	152203				Precious Metal Marking Charges	3.000	0.02
15220301					Gold Marking Charges	2.400	0.02
15220302					Silver Marking Charges	0.600	0.00
	152206				Judicial Duties	18.700	0.12
15220601					Lawsuits Charges	18.300	0.12
15220602					Certification and Personal Status Duties	0.400	0.00
	152207				Driving Licenses Charges	0.060	0.00
15220701					Driving Licenses Charges	0.060	0.00
	152209				Aircraft's Validity and Pilots Licenses	1.500	0.01
15220901					Aircraft's Validity and Pilots Licenses	1.500	0.01
	152210				Survey & Registration of Ships	0.004	0.00
15221001					Survey & Registration of Ships	0.004	0.00
	152212				Administration fees-Tenders and Practices	9.319	0.06
15221201					Administration fees-Tenders and Practices	9.161	0.06
15221202					Administration fees - First time Subscription fees	0.030	0.00
15221203					Administration fees - First time Classification fees	0.017	0.00
15221204					Administration fees - Renewal fees	0.051	0.00
15221205					Administration fees - Signified Approval fees	0.026	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15221206					Administration fees - Tender Grievance fees	0.010	0.00
15221207					Administration fees - Request to upgrade the classification category fourth to third	0.006	0.00
15221208					Administration fees - Request to upgrade the classification category third to second	0.001	0.00
15221209					Administration fees - Request to upgrade the classification category second to first	0.008	0.00
15221210					Administration fees - Changing Contractor data or Legal Entity fees	0.003	0.00
15221212					Administration fees - Request Certificate whom it may concern	0.001	0.00
15221214					Administration fees - Electronic Archive (yearly subscription)	0.001	0.00
15221215					Administration fees - Electronic directory of companies service (yearly subscription)	0.001	0.00
15221216					Purchase documentation for rehabilitation	0.003	0.00
	152213				Administration fees-Auctions	0.017	0.00
15221301					Administration fees-Auctions	0.017	0.00
	152214				Administration fees-Samples and Appliances Assay	0.926	0.01
15221401					Administration fees-Samples and Appliances Assay	0.926	0.01
	152215				Administration fees-Supervision	0.070	0.00
15221501					Administration fees-Supervision	0.070	0.00
	152217				Administration fees-Certificates Issuance	0.116	0.00
15221701					Administration fees-Certificates Issuance	0.116	0.00
	152218				Residency fees	9.950	0.07
15221802					Private Maids Residence	3.200	0.02
15221803					Dependent Residency	6.750	0.04
	152219				Action fees	0.002	0.00
15221901					Action fees	0.002	0.00
	152220				Permission fees	0.026	0.00
15222001					Permission fees	0.026	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152221				Sale of land and real estate at auction procedure fees	0.040	0.00
15222101					Sale of land and real estate auction procedure fees	0.040	0.00
	152224				Rehabilitation companies fees	0.030	0.00
15222401					Rehabilitation companies fees	0.030	0.00
	152225				lands fees	8.500	0.06
15222501					lands fees	8.500	0.06
	152299				Miscellaneous fees	1.055	0.01
15229901					Miscellaneous fees	1.055	0.01
		1523			Incidental sales by nonmarket establishments	598.425	3.97
	152301				Sale of Confiscated Goods	0.003	0.00
15230101					Sale of Confiscated Goods	0.003	0.00
	152302				Car Park Meters Proceeds	0.045	0.00
15230201					Car Park Meters Proceeds	0.045	0.00
	152303				Studying Fees	0.954	0.01
15230303					Training Courses	0.040	0.00
15230304					Education fees	0.135	0.00
15230399					Miscellaneous	0.779	0.01
	152304				Government Publications Sale	2.044	0.01
15230401					Al-arabi magazine	0.080	0.00
15230402					Official Gazette	0.114	0.00
15230403					Arabic Heritage Books	0.003	0.00
15230404					Kuwait magazine	0.003	0.00
15230405					Islamic Perception Magazine	0.045	0.00
15230406					School Books	0.650	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230407					Intellectual World Magazine	0.030	0.00
15230408					International Theatre Series	0.030	0.00
15230409					Justice Magazine	0.001	0.00
15230410					Issuance's and Laws	0.014	0.00
15230411					World of Knowledge Series	0.180	0.00
15230412					Labor Cultural Magazine	0.010	0.00
15230413					Al-arabi Junior magazine	0.026	0.00
15230414					Religious Books	0.008	0.00
15230415					Fenon Magazine	0.020	0.00
15230416					Sale of Customs Printings	0.800	0.01
15230499					Other Publications	0.030	0.00
	152306				Quarantine Charges	0.035	0.00
15230601					Physic	0.035	0.00
	152307				Hospital Revenues	25.000	0.17
15230701					Hospital Revenues	25.000	0.17
	152308				Health inshurance revenue	0.002	0.00
15230801					Health inshurance revenue	0.002	0.00
	152309				Electricity Revenues	260.665	1.73
15230901					Sale of Electric Current	230.000	1.52
15230902					Using Meters	0.200	0.00
15230903					Materials and Tools	1.750	0.01
15230904					Workers Wages	0.700	0.00
15230905					Electric Current Receipts Charges	28.000	0.19
15230906					Charges of Electric Extensions Testing	0.015	0.00

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152310				Water Revenues	153.371	1.02
15231001					Fresh	150.000	0.99
15231002					Brackish	1.700	0.01
15231004					Treatment Water	1.021	0.01
15231005					Water Extensions Charges	0.650	0.00
	152311				Civil Aviation	24.443	0.16
15231101					Aircraft's Landing & Parking	15.580	0.10
15231102					Kuwait Aviation Manual Subscription	0.001	0.00
15231103					Providing Weather Information	0.011	0.00
15231104					Renting Telegraphic Wireless Sets	0.100	0.00
15231105					Passengers Transport Bridge	3.000	0.02
15231106					passengers Baggage Balance Charges	4.000	0.03
15231107					Transit charges	1.751	0.01
	152312				Post	0.715	0.00
15231201					Postal Stamps	0.249	0.00
15231202					Stamping Tools and Meters	0.151	0.00
15231204					Exchange Variances of Air and Surface Mail	0.001	0.00
15231205					Mail Boxes Renting Charges	0.074	0.00
15231206					Postage	0.240	0.00
	152313				Cable and Telephone	124.277	0.82
15231303					Telex Communications	0.523	0.00
15231304					International Calls	29.168	0.19
15231305					Telephone Subscriptions	91.864	0.61
15231306					Telephone Installation	1.172	0.01

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15231307					Telephone Subscriptions application fees	0.065	0.00
15231308					Telephone Vouchers fees	0.002	0.00
15231309					Rent of Telephone,Cables & Telex Channels	0.008	0.00
15231310					Information Transmission Circles	1.472	0.01
15231312					Telegrams	0.004	0.00
	152314				Ports Services(Harbors)	6.758	0.04
15231401					Port Charges	4.600	0.03
15231402					Net Auction Sale	0.158	0.00
15231403					Transporting,Storing and Handling	2.000	0.01
	152315				Maintenance Revenues	0.070	0.00
15231501					Maintenance Revenues	0.070	0.00
	152317				Scripts and Specifications	0.037	0.00
15231701					Scripts and Specifications	0.037	0.00
	152322				Sale of Government Materials and Products	0.001	0.00
15232201					Sale of Government Materials and Products	0.001	0.00
	152324				Revenues of impounded vehicles	0.005	0.00
15232401					Revenues of impounded vehicles	0.005	0.00
			153		Fines,penalties,and forfeits	138.888	0.92
		1531			Fines and penalties	138.055	0.91
	153101				Panel Fines	25.184	0.17
15310101					Panel Fines	25.184	0.17
	153102				Traffic Violations	83.000	0.55
15310201					Traffic Violations	83.000	0.55
	153103				Penalties on Employees	7.219	0.05

**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15310301					Penalties on Employees	7.219	0.05
	153105				Fines	22.652	0.15
15310501					Fines	22.652	0.15
		1532			forfeits	0.833	0.01
	153201				forfeits of Guarantees	0.333	0.00
15320101					forfeits of Legal Guarantees	0.012	0.00
15320102					forfeits of Bankes Guarantees	0.321	0.00
	153202				Confiscated Custody's & Temporary Licenses	0.500	0.00
15320201					Confiscated Custody's & Temporary Licenses	0.500	0.00
			155		Miscellaneous and unidentified revenue	158.315	1.05
		1551			Sale of Consumption Goods	2.532	0.02
	155101				Sale of Consumption Goods	2.532	0.02
15510101					Sale of Consumption Goods	2.532	0.02
		1552			Entry Revenues	75.146	0.50
	155201				Entry Revenues	75.146	0.50
15520101					Entry Revenues	75.146	0.50
		1553			Recovered Expenditures	36.954	0.24
	155301				Recovered Expenditures	36.954	0.24
15530101					Recovered Expenditures	36.954	0.24
		1554			Compensation	0.005	0.00
	155401				Compensation of properties	0.005	0.00
15540101					Compensation of properties	0.005	0.00
		1555			Fiscal Stamps Revenues	1.501	0.01
	155501				Sale of Fiscal stamps	1.501	0.01



**Table (2)**  
**Revenues by Chapters, Groups, Category, Items, & kinds**  
**For the Fiscal year 2018/2019**

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15550101					Sale of Fiscal stamps	1.501	0.01
		1559			Other Miscellaneous Revenues	42.177	0.28
	155901				Other Miscellaneous Revenues	42.177	0.28
15590101					Other Miscellaneous Revenues	42.177	0.28
				16	Revenues disposal of assets and other non-operating revenues	8.485	0.06
			162		Disposal of non-financial assets revenues	2.000	0.01
		1621			Disposal of non-current assets of non-financial tangible revenue	2.000	0.01
	162101				Disposal of lands revenues	2.000	0.01
16210101					Disposal of lands revenues	2.000	0.01
			163		Differences in currency exchange revenues	6.485	0.04
		1631			Differences in currency exchange revenues	6.485	0.04
	163101				Differences in currency exchange revenues	6.485	0.04
16310101					Differences in currency exchange revenues	6.485	0.04
					<b>Total Revenues</b>	<b>15,089.000</b>	<b>100.00</b>

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>2</b>	<b>Amiri Diwan</b>	<b>3.921</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	3.921	0.03
<b>3</b>	<b>Auditing Bureau</b>	<b>0.110</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.110	0.00
<b>4</b>	<b>Council of Ministers</b>	<b>11.094</b>	<b>0.07</b>
	Guidance 1 - Chapter 5	11.094	0.07
<b>5</b>	<b>Legal Advice and Legislation Department</b>	<b>0.191</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.191	0.00
<b>6</b>	<b>SuperemeConcil For Planning &amp; Development</b>	<b>0.385</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.377	0.00
	Guidance 1 - Chapter 6	0.008	
<b>7</b>	<b>Civil Service Commission</b>	<b>1.394</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	1.394	0.01
<b>8</b>	<b>Ministry of Foreign Affairs</b>	<b>7.080</b>	<b>0.05</b>
	Guidance 1 - Chapter 5	3.580	0.02
	Guidance 1 - Chapter 6	3.500	0.02
<b>9</b>	<b>Ministry of Finance - General Department</b>	<b>293.656</b>	<b>1.95</b>
	Guidance 1 - Chapter 2	175.636	1.16
	Guidance 1 - Chapter 5	116.020	0.77
	Guidance 1 - Chapter 6	2.000	0.01
<b>10</b>	<b>Ministry of Finance - General Accounting</b>	<b>5.773</b>	<b>0.04</b>
	Guidance 1 - Chapter 5	5.773	0.04

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>11</b>	<b>Public Customs Depart.</b>	<b>355.960</b>	<b>2.36</b>
	Guidance 1 - Chapter 2	<b>345.587</b>	<b>2.29</b>
	Guidance 1 - Chapter 5	<b>10.373</b>	<b>0.07</b>
<b>12</b>	<b>Ministry of Commerce and Industry</b>	<b>16.585</b>	<b>0.11</b>
	Guidance 1 - Chapter 5	<b>16.585</b>	<b>0.11</b>
<b>13</b>	<b>Ministry of Justice</b>	<b>51.498</b>	<b>0.34</b>
	Guidance 1 - Chapter 2	<b>20.000</b>	<b>0.13</b>
	Guidance 1 - Chapter 5	<b>31.498</b>	<b>0.21</b>
<b>14</b>	<b>Ministry of Interior</b>	<b>159.884</b>	<b>1.06</b>
	Guidance 1 - Chapter 5	<b>159.884</b>	<b>1.06</b>
<b>15</b>	<b>Ministry of Defence</b>	<b>8.312</b>	<b>0.06</b>
	Guidance 1 - Chapter 5	<b>7.812</b>	<b>0.05</b>
	Guidance 1 - Chapter 6	<b>0.500</b>	<b>0.00</b>
<b>16</b>	<b>National Guards</b>	<b>1.556</b>	<b>0.01</b>
	Guidance 1 - Chapter 2	<b>0.000</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	<b>1.556</b>	<b>0.01</b>
<b>17</b>	<b>Ministry of Education</b>	<b>36.339</b>	<b>0.24</b>
	Guidance 1 - Chapter 5	<b>36.338</b>	<b>0.24</b>
	Guidance 1 - Chapter 6	<b>0.001</b>	<b>0.00</b>
<b>18</b>	<b>Ministry of Higher Education</b>	<b>0.903</b>	<b>0.01</b>
	Guidance 1 - Chapter 5	<b>0.900</b>	<b>0.01</b>
	Guidance 1 - Chapter 6	<b>0.003</b>	<b>0.00</b>
<b>19</b>	<b>Ministry of Public Health</b>	<b>184.201</b>	<b>1.22</b>
	Guidance 1 - Chapter 3	<b>113.200</b>	<b>0.75</b>
	Guidance 1 - Chapter 5	<b>71.001</b>	<b>0.47</b>

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>20</b>	<b>Ministry of Social Affairs &amp; Labour</b>	<b>5.186</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	5.186	0.03
<b>21</b>	<b>Ministry of Information</b>	<b>4.988</b>	<b>0.03</b>
	Guidance 1 - Chapter 5	4.972	0.03
	Guidance 1 - Chapter 6	0.016	0.00
<b>22</b>	<b>Ministry of Awkaf and Islamic Affairs</b>	<b>2.770</b>	<b>0.02</b>
	Guidance 1 - Chapter 5	2.770	0.02
<b>23</b>	<b>Awkaf Secretariat General</b>	<b>0.054</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.054	0.00
<b>24</b>	<b>Ministry of Communication</b>	<b>127.850</b>	<b>0.85</b>
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	127.847	0.85
	Guidance 1 - Chapter 6	0.003	0.00
<b>25</b>	<b>Ministry of Public Works</b>	<b>17.060</b>	<b>0.11</b>
	Guidance 1 - Chapter 1	0.000	0.00
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	17.060	0.11
<b>26</b>	<b>National Council for Culture, Arts &amp; Literature</b>	<b>0.717</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	0.716	0.00
	Guidance 1 - Chapter 6	0.001	0.00
<b>27</b>	<b>Ministry of Oil</b>	<b>13,320.042</b>	<b>88.28</b>
	Guidance 1 - Chapter 1	13,317.464	88.26
	Guidance 1 - Chapter 5	0.126	0.00
	Guidance 1 - Chapter 6	2.452	0.02

**Tabel(3)**  
**Revenues For Ministries and Governmental Departments**  
**Distribution on Chapters For Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>28</b>	<b>Ministry of Energy - water &amp; electercity</b>	<b>419.778</b>	<b>2.78</b>
	Guidance 1 - Chapter 5	<b>419.778</b>	<b>2.78</b>
<b>29</b>	<b>Public Authority For Civil Aviation</b>	<b>51.567</b>	<b>0.34</b>
	Guidance 1 - Chapter 2	<b>9.850</b>	<b>0.07</b>
	Guidance 1 - Chapter 5	<b>41.716</b>	<b>0.28</b>
	Guidance 1 - Chapter 6	<b>0.001</b>	<b>0.00</b>
<b>31</b>	<b>Central statistical office</b>	<b>0.140</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	<b>0.140</b>	<b>0.00</b>
<b>32</b>	<b>Financial Controllers Egency</b>	<b>0.001</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	<b>0.001</b>	<b>0.00</b>
<b>33</b>	<b>Kuwait Financial Intelligence Unit</b>	<b>0.005</b>	<b>0.00</b>
	Guidance 1 - Chapter 5	<b>0.005</b>	<b>0.00</b>
	<b>Total Revenue</b>	<b>15,089.000</b>	<b>100.00</b>

# **Part Four**

## Expenditures

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				21	Compensation of Employees	7,233.620	33.64
			211		Wages and Salaries	6,458.974	30.04
		2111			Wages and Salaries in Cash	6,411.533	29.82
	211101				Basic Wages and Salaries	1,490.706	6.93
21110102					Prime Minister,Ministers & Others of the same level	1.233	0.01
21110103					Leading Jobs	2.052	0.01
21110104					General Jobs	897.370	4.17
21110105					Auxiliary Technical Jobs	0.504	0.00
21110106					Auxiliary Jobs	3.868	0.02
21110107					Diplomatic and Consulate Jobs	6.255	0.03
21110108					Justice,Prosecution & Legal Opinion & Legislation Dept Jobs	5.000	0.02
21110109					Jobs of Verification Department	8.000	0.04
21110111					Military Jobs	496.500	2.31
21110113					Members of Teaching Staff	1.942	0.01
21110114					Member of Training Staff	0.038	0.00
21110115					Physicians Jobs	48.282	0.22
21110117					Audit Bureau	15.685	0.07
21110123					Financial Intelligence Unite	0.379	0.00
21110125					Financial Controllers Agency	3.600	0.02
	211102				Contracts	713.739	3.32
21110201					Second Contract	637.754	2.97
21110202					Third Contract	2.481	0.01
21110203					Fixed Salary Contract	31.597	0.15
21110204					Special Contracts	41.908	0.19

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	211103				Allowances	3,825.600	17.79
21110301					Social Allowances	1,121.270	5.22
21110302					Representation Allowance	54.761	0.25
21110303					Working Nature Allowance	203.996	0.95
21110304					Shift Allowance	28.971	0.13
21110305					Housing Allowance	20.462	0.10
21110306					Furnishing Allowance	2.770	0.01
21110307					Allowance of cost living	540.674	2.51
21110308					Special Bonus	148.075	0.69
21110309					Car Allowance For Leading Jobs	1.386	0.01
21110310					Incentive Bonus	275.708	1.28
21110311					Employment Level	330.630	1.54
21110312					Increase by maximum 50 KD	94.360	0.44
21110313					Financial support	154.835	0.72
21110314					Cash merit for employees scholarships	0.515	0.00
21110315					Qualification Bonus	10.385	0.05
21110316					Teaching Allowance	69.867	0.32
21110317					Supervision Allowance	40.014	0.19
21110318					Borrowing Allowance	3.541	0.02
21110319					Additional Allowance for Diplomats	1.169	0.01
21110320					Job Allowance	0.647	0.00
21110321					Headset Allowance	0.761	0.00
21110322					Duty Allowance	29.055	0.14
21110323					Infection Allowance	2.534	0.01



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110324					Danger Allowance	88.034	0.41
21110325					Noise Allowance	5.888	0.03
21110326					Medals Allowance	31.701	0.15
21110328					Location Allowance	25.880	0.12
21110329					Studying incentive Allowance	33.600	0.16
21110330					Fire Fighting Allowance	1.000	0.00
21110331					Driving boat Allowance	0.004	0.00
21110332					Exchange Allowance	0.800	0.00
21110333					Desserted cities incentive Allowance	17.030	0.08
21110334					Rare specialist degree Bonus	4.796	0.02
21110335					Distance Allowance	21.804	0.10
21110336					Food Allowance	6.894	0.03
21110337					Night shift Bonus	5.777	0.03
21110338					Tenure Allowance	8.662	0.04
21110339					Pollution Allowance	3.436	0.02
21110399					Other Allowances	433.909	2.02
	211106				Bonuses	381.489	1.77
21110601					Additional Work	24.800	0.12
21110602					Excellent Services	117.081	0.54
21110603					Training, Teaching, Supervising and Tests	19.333	0.09
21110604					Boards Members	1.366	0.01
21110605					Attending Committees Sessions	7.865	0.04
21110606					Personal increase for leaders	1.663	0.01
21110607					Teams work Bonus	17.897	0.08

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110608					Service use Bonuses	36.896	0.17
21110609					Merit Bonus	68.902	0.32
21110610					City Chief Bonus	0.030	0.00
21110611					Authoring books & Translation Bonuses	0.646	0.00
21110612					Personal Bonus	2.214	0.01
21110613					Special feature	1.067	0.00
21110614					Technical committee Bonus	0.746	0.00
21110699					Other Works	80.985	0.38
		2112			Wages and Salaries in Kind	47.441	0.22
	211201				Travel Tickets	2.932	0.01
21120101					Travel Tickets	2.932	0.01
	211203				Personnel Housing	44.509	0.21
21120301					Rents of Building	43.385	0.20
21120302					Water and Lighting	0.752	0.00
21120304					Maintenance of Building	0.100	0.00
21120399					Miscellaneous Expenditures	0.272	0.00
			212		<b>Social Contributions</b>	<b>449.560</b>	<b>2.09</b>
		2121			Social Securities	443.376	2.06
	212101				The Government Share in the Social Securities	233.209	1.08
21210101					The Government Share in the Social Securities	233.209	1.08
	212102				The Government Share in the Complementary Social Securities	169.477	0.79
21210201					The Government Share in the Complementary Social Securities	169.477	0.79
	212103				The Government Share in the Salaries increase	40.690	0.19
21210301					The Government Share in the Salaries increase	40.690	0.19

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2122			Health Insurance	4.683	0.02
	212201				Health Insurance For non-Kuwaitis	4.683	0.02
21220101					Health Insurance For non-Kuwaitis	4.683	0.02
		2123			Social security to citizens of the GCC Countries	1.501	0.01
	212301				Social security to citizens of the GCC Countries	1.501	0.01
21230101					Social security to citizens of the GCC Countries	1.501	0.01
			213		Compensation of employees Imputed	20.980	0.10
		2131			Service Termination Compensation	20.980	0.10
	213101				Service Termination Compensation	20.980	0.10
21310101					Service Termination Compensation	20.980	0.10
21999999					Complementary Allocation	304.106	1.41
				22	Goods and Services	3,061.759	14.24
			221		Goods	2,148.099	9.99
		2211			Spare Parts,Instruments and Small Tools	81.773	0.38
	221101				Land Transportation	2.984	0.01
22110101					Land Transportation	2.984	0.01
	221102				Air Transportation	11.675	0.05
22110201					Air Transportation	11.675	0.05
	221103				Sea Transportation	1.164	0.01
22110301					Sea Transportation	1.164	0.01
	221106				Equipment & Machinery	0.365	0.00
22110601					Equipment & Machinery	0.365	0.00
	221107				Instruments & Small Tools	21.301	0.10
22110701					Instruments & Small Tools	21.301	0.10

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221109				Communications equipment and Office equipment	1.209	0.01
22110901					Communications equipment and Office equipment	1.209	0.01
	221110				Machinery and heavy equipment	12.065	0.06
22111001					Machinery and heavy equipment	12.065	0.06
	221111				Spare Parts and electric equipment	1.002	0.00
22111101					Spare Parts and electric equipment	1.002	0.00
	221112				Spare Parts and mechanical equipment	25.975	0.12
22111201					Spare Parts and mechanical equipment	25.975	0.12
	221113				Parts of measurement equipment calibration and maintenance workshops	1.570	0.01
22111301					Parts of measurement equipment calibration and maintenance workshops	1.570	0.01
	221114				Parts special equipment	0.056	0.00
22111401					Parts special equipment	0.056	0.00
	221115				Parts of medical equipment and laboratories and plants	0.847	0.00
22111501					Parts of medical equipment and laboratories and plants	0.847	0.00
	221116				Parts traffic control equipment	0.070	0.00
22111601					Parts traffic control equipment	0.070	0.00
	221117				Spare Parts and military equipment	1.490	0.01
22111701					Spare Parts and military equipment	1.490	0.01
		2212			Material & Textiles	559.034	2.60
	221201				Medicine,Drugs,Chemicals	373.569	1.74
22120101					Medicine,Drugs,Chemicals	373.569	1.74
	221202				Books	8.347	0.04
22120201					Books	8.347	0.04
	221203				Newspaper and Publications	0.342	0.00
22120301					Newspaper and Publications	0.342	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221204				Films and Tapes	0.121	0.00
22120401					Films and Tapes	0.121	0.00
	221205				Clothes	18.409	0.09
22120501					Clothes For Employees	17.967	0.08
22120502					Clothes For non-Employees	0.442	0.00
	221206				Food	47.571	0.22
22120601					Food For Employees	32.497	0.15
22120602					Food For non-Employees	15.074	0.07
	221207				Covers and Sheets	0.605	0.00
22120701					Covers and Sheets	0.605	0.00
	221208				Stationery & Office Tools	4.597	0.02
22120801					Stationery & Office Tools	4.597	0.02
	221209				Plants and Seeds	0.117	0.00
22120901					Plants and Seeds	0.117	0.00
	221210				Fodder and Fertilizers	0.156	0.00
22121001					Fodder and Fertilizers	0.156	0.00
	221211				PC.Software	28.199	0.13
22121101					PC.Software	28.199	0.13
	221212				Military materials & textiles	30.570	0.14
22121201					Military materials & textiles	30.570	0.14
	221299				Miscellaneous	46.431	0.22
22129901					Miscellaneous	46.431	0.22
		2213			Fuels,Oils and Energy	1,351.876	6.29
	221301				Fuel	19.187	0.09
22130101					Fuel	19.187	0.09
	221302				Fuel for Operating Stations	1,330.547	6.19
22130201					Fuel for Operating Stations	1,330.547	6.19
	221303				Lubricating Oils and Grease	1.787	0.01
22130301					Lubricating Oils and Grease	1.787	0.01

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221304				Gas	0.355	0.00
22130401					Gas	0.355	0.00
		2214			Water and Electricity	125.611	0.58
	221401				Water	48.199	0.22
22140101					Water	48.199	0.22
	221402				Electricity	77.412	0.36
22140201					Electricity	77.412	0.36
		2215			Treatment Water	29.800	0.14
	221501				Treatment Water	29.800	0.14
22150101					Treatment Water	29.800	0.14
		2219			Other Requirements	0.005	0.00
	221901				Other Requirements	0.005	0.00
22190101					Other Requirements	0.005	0.00
			222		Service	913.660	4.25
		2221			Transportation and Communication	58.368	0.27
	222101				Transportation and Movement	32.661	0.15
22210101					Transportation and Movement	32.661	0.15
	222102				Telegraph,Telephone and Telex	12.297	0.06
22210201					Telegraph,Telephone and Telex	12.297	0.06
	222103				Post	0.102	0.00
22210301					Post	0.102	0.00
	222104				Broadcasting and Communication Channels	13.308	0.06
22210401					Broadcasting and Communication Channels	13.308	0.06
		2222			Rents	71.297	0.33
	222201				Building	22.024	0.10
22220101					Building	22.024	0.10

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222202				Land Transportation	33.630	0.16
22220201					Land Transportation	33.630	0.16
	222203				Air Transportation	3.597	0.02
22220301					Air Transportation	3.597	0.02
	222204				Sea Transportation	0.062	0.00
22220401					Sea Transportation	0.062	0.00
	222207				P.C. Software	2.240	0.01
22220701					P.C. Software	2.240	0.01
	222208				Machinery and equipment Information Technology	7.633	0.04
22220801					Machinery and equipment Information Technology	7.633	0.04
	222298				Machinery and equipment	1.203	0.01
22229801					Machinery and equipment	1.203	0.01
	222299				Other Rents	0.908	0.00
22229901					Other Rents	0.908	0.00
		2223			Maintenance	156.002	0.73
	222301				Land Transportation	3.397	0.02
22230101					Land Transportation	3.397	0.02
	222302				Air Transportation	13.128	0.06
22230201					Air Transportation	13.128	0.06
	222303				Sea Transportation	5.743	0.03
22230301					Sea Transportation	5.743	0.03
	222306				Furniture	0.086	0.00
22230601					Furniture	0.086	0.00
	222307				Buildings and Facilities	5.942	0.03
22230701					Buildings and Facilities	5.942	0.03

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222308				Machinery and equipment Information Technology	9.061	0.04
22230801					Machinery and equipment Information Technology	9.061	0.04
	222309				P.C. Software	15.069	0.07
22230901					P.C. Software	15.069	0.07
	222310				Communications equipment and Office equipment	8.333	0.04
22231001					Communications equipment and Office equipment	8.333	0.04
	222311				Machinery and heavy equipment	24.997	0.12
22231101					Machinery and heavy equipment	24.997	0.12
	222312				Machinery and electric equipment	6.556	0.03
22231201					Machinery and electric equipment	6.556	0.03
	222313				Machinery and mechanical equipment	12.422	0.06
22231301					Machinery and mechanical equipment	12.422	0.06
	222314				Maintenance of measurement equipment,calibrationt and maintenance workshops	1.022	0.00
22231401					Maintenance of measurement equipment,calibrationt and maintenance workshops	1.022	0.00
	222315				Maintenance of special equipment	6.393	0.03
22231501					Maintenance of special equipment	6.393	0.03
	222316				Maintenance of medical equipment and laboratories and plants	37.578	0.17
22231601					Maintenance of medical equipment and laboratories and plants	37.578	0.17
	222317				Parts traffic control equipment	3.000	0.01
22231701					Parts traffic control equipment	3.000	0.01
	222318				Military equipment	3.275	0.02
22231801					Military equipment	3.275	0.02



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2224			Information and Social Services	67.248	0.31
	222401				Broadcasting and TV Programs	21.415	0.10
22240101					Broadcasting and TV Programs	21.415	0.10
	222402				Issuance of Books,Magazines and Publications	1.333	0.01
22240201					Issuance of Books,Magazines and Publications	1.333	0.01
	222403				Entertainment,Celebrations Gifts and Trips	39.140	0.18
22240301					Entertainment,Celebrations Gifts and Trips	39.140	0.18
	222404				Local and International exhibition	0.828	0.00
22240401					Local and International exhibition	0.828	0.00
	222405				Advertising & Propaganda	2.131	0.01
22240501					Advertising & Propaganda	2.131	0.01
	222406				Social,Sportive & Cultural Services	2.401	0.01
22240601					Social,Sportive & Cultural Services	2.401	0.01
		2225			Research,Studies and Consultations	82.483	0.38
	222501				Research and Studies	8.457	0.04
22250101					Research and Studies of Information Technology	0.904	0.00
22250102					Other Research and Studies	7.553	0.04
	222502				Consultations	74.026	0.34
22250201					Consultations of Information Technology	14.394	0.07
22250202					Other Consultations	59.632	0.28
		2226			Other Expenditures	62.000	0.29
	222601				Other Expenditures	62.000	0.29
22260101					Other Expenditures	62.000	0.29
		2229			Other Services	416.262	1.94

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222901				Printing	5.185	0.02
22290101					Printing	5.185	0.02
	222902				Insurance & Commission	2.017	0.01
22290201					Insurance & Commission	2.017	0.01
	222903				Government Charges	1.561	0.01
22290301					Government Charges	1.561	0.01
	222904				Protection and Security	25.009	0.12
22290401					Protection and Security	25.009	0.12
	222906				Cleaning Service	64.895	0.30
22290601					Cleaning Service	64.895	0.30
	222907				Porter & Catering Service	7.360	0.03
22290701					Porter & Catering Service	7.360	0.03
	222908				Data Entry & typing Service	1.105	0.01
22290801					Data Entry & typing Service	1.105	0.01
	222909				External Subscriptions and fees	47.092	0.22
22290901					International Organizations and Societies	46.915	0.22
22290903					Subscription fees for official duties	0.177	0.00
	222910				Training	36.931	0.17
22291001					Local	9.961	0.05
22291002					Abroad	26.970	0.13
	222999				Miscellaneous	225.107	1.05
22299901					Miscellaneous	225.107	1.05
				25	Subsidies	531.559	2.47
			251		Public corporations	301.559	1.40
		2511			Non-financial public corporations	301.559	1.40

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	251101				Support to Refined Products and Liquefied Gas Locally Marketed	280.859	1.31
25110101					Support to Refined Products and Liquefied Gas Locally Marketed	280.859	1.31
	251102				Fuel Subsidy For Kuwait airways	9.700	0.05
25110201					Fuel Subsidy For Kuwait airways	9.700	0.05
	251103				Fuel Subsidy	11.000	0.05
25110301					Fuel Subsidy	11.000	0.05
			252		To Private enterprises	230.000	1.07
		2521			To nonfinancial private enterprises	230.000	1.07
	252101				Reduction of Costs of Living	230.000	1.07
25210101					Reduction of Costs of Living	230.000	1.07
				26	Grants	5,243.013	24.39
			261		To foreign governments	208.464	0.97
		2611			Current	208.464	0.97
	261101				External Grants	208.464	0.97
26110101					External Grants	208.464	0.97
			262		To International Organizations	1.000	0.00
		2621			Current	1.000	0.00
	262101				External Grants	1.000	0.00
26210101					External Grants	1.000	0.00
			263		To other general government units	4,999.549	23.25
		2631			Current	4,999.549	23.25
	263101				Remittances to public Authorities and Establishments	2,303.262	10.71
26310101					The National Assembly	51.924	0.24
26310102					Kuwait University	562.271	2.62
26310103					Public Authority For Civil Information	25.551	0.12

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310104					Public Authority For Environment	21.747	0.10
26310105					Kuwait Municipality	198.766	0.92
26310106					General Fire Department	127.403	0.59
26310107					Public Investment Authority	44.944	0.21
26310108					The Public Authority for Applied Education and Training	314.814	1.46
26310109					Public Authority For Minors Affairs	20.492	0.10
26310110					Public Authority For Agriculture and Fish Resources	85.218	0.40
26310111					Public Authority For Compensation Assessment of Damages Resulting from Iraqi Aggression	2.315	0.01
26310112					Public Authority For Sports	78.861	0.37
26310113					Public Authority For Disabled Affairs	226.264	1.05
26310114					General Authority to take care of the printing and publication of Holy Quran and Sunnah and their sciences	1.969	0.01
26310115					General Authority For AntiCorruption	8.548	0.04
26310116					The Public Authority for Manpower	495.243	2.30
26310117					General Authority For Food and Nutrition	17.260	0.08
26310118					Kuwait Direct Investment Promotion Authority	8.496	0.04
26310119					Kuwait Authority For Partnership Projects	2.624	0.01
26310121					Public Authority For Young	8.552	0.04
	263102				Current Grants To Other general government units - Independent institutions	2,696.287	12.54
26310202					Kuwait Institute for Scientific Research	74.288	0.35
26310203					The Public Institution for Social Security	2,213.661	10.30

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310204					Kuwait News Agency	15.434	0.07
26310206					Zakat (Alms Giving) House	23.159	0.11
26310207					Public Establishment for Housing	347.616	1.62
26310208					Kuwait National Fund for Small and Medium Enterprise Development	9.023	0.04
26310209					General Authority for Roads and road transport	13.106	0.06
			264		Grants- Other Foreign entity	34.000	0.16
		2641			Current	34.000	0.16
	264101				External Grants	34.000	0.16
26410101					External Grants	34.000	0.16
				27	<b>Social benefits</b>	<b>784.936</b>	<b>3.65</b>
			271		<b>Social Security benefits</b>	<b>88.890</b>	<b>0.41</b>
		2712			Social Security benefits in Kind	88.890	0.41
	271201				Social Security benefits in Kind	88.890	0.41
27120101					Health insurance to retired citizens	88.890	0.41
			272		<b>Social assistance benefits</b>	<b>681.785</b>	<b>3.17</b>
		2721			Social assistance benefits in Cash	308.275	1.43
	272101				Social Welfare	284.778	1.32
27210101					Social Welfare	284.778	1.32
	272102				Marriage Grants	16.496	0.08
27210201					Marriage Grants	16.496	0.08
	272108				Support Educational Services	6.956	0.03
27210801					Support Educational Services	6.956	0.03
	272199				Social Security benefits in Cash - Other	0.045	0.00
27219901					Social Security benefits in Cash - Other	0.045	0.00
		2722			Social Security benefits in Kind	373.510	1.74
	272202				Health Services abroad	373.510	1.74

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
27220201					For Nationals	368.500	1.71
27220202					For Students and Envoys	5.010	0.02
			273		Employer social benefits	14.261	0.07
		2732			Employer social benefits in Kind	14.261	0.07
	273201				Medical Care	6.699	0.03
27320101					Medical Care	6.699	0.03
	273203				Education	7.562	0.04
27320301					Education	7.562	0.04
				28	Other Expenditures and Remittances	1,366.740	6.36
			281		Rent Natural Assets	0.034	0.00
		2811			Rent Lands	0.034	0.00
	281101				Rent Lands	0.034	0.00
28110101					Rent Lands	0.034	0.00
			282		Other Miscellaneous Expenditures and Remittances	1,361.891	6.33
		2821			Missions	610.515	2.84
	282101				Scholarships for Personnel	35.200	0.16
28210101					Scholarships for Personnel	35.200	0.16
	282102				Scholarships for Students	575.315	2.68
28210201					Scholarships for Students	575.315	2.68
		2822			Religious Missions	1.341	0.01
	282201				Religious Missions	1.341	0.01
28220101					Religious Missions	1.341	0.01
		2823			Execution of legal Provisions	22.070	0.10
	282301				Execution of legal Provisions	22.070	0.10
28230101					Execution of legal Provisions	22.070	0.10
		2824			Individual Remittances	252.711	1.18

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282401				Accidents Indemnification	0.400	0.00
28240101					Accidents Indemnification	0.400	0.00
	282402				Awards & Bonuses for Non-employees	110.253	0.51
28240201					Awards & Bonuses for Non-employees	110.253	0.51
	282403				Real Estate Loans Interest	76.058	0.35
28240301					Real Estate Loans Interest	76.058	0.35
	282404				Relief from Real Estate Loans	65.300	0.30
28240401					Relief from Real Estate Loans	65.300	0.30
	282499				Other Individual Remittances	0.700	0.00
28249901					Other Individual Remittances	0.700	0.00
		2825			Supporting National Establishments	2.793	0.01
	282502				Supporting Local Newspapers	0.200	0.00
28250201					Supporting Local Newspapers	0.200	0.00
	282503				Assistance to clubs and sportive Activities	0.600	0.00
28250301					Assistance to clubs and sportive Activities	0.600	0.00
	282504				Assistance to Unions and Public Societies	1.993	0.01
28250401					Assistance to Unions and Public Societies	1.993	0.01
		2826			Zakat Remittances	6.500	0.03
	282601				Zakat House Subsidies	1.500	0.01
28260101					Zakat House Subsidies	1.500	0.01
	282602				Zakat transferred to Zakat house from Companies	5.000	0.02
28260201					Zakat transferred to Zakat house from Companies	5.000	0.02
		2827			Compensation of special and Various Activities	103.983	0.48

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282702				Various Activities	103.983	0.48
28270201					Various Activities	103.983	0.48
		2829			Other Expenditures and Commitments	361.978	1.68
	282902				Local Conferences	9.500	0.04
28290201					Local Conferences	9.500	0.04
	282903				International Conferences	0.390	0.00
28290301					International Conferences	0.390	0.00
	282904				Tournaments	0.030	0.00
28290401					Tournaments	0.030	0.00
	282905				Justice Affairs	232.010	1.08
28290501					Justice Affairs	232.010	1.08
	282906				Formal Assignments abroad	43.048	0.20
28290601					Formal Assignments abroad	43.048	0.20
	282908				Government air crafts operating costs	27.000	0.13
28290801					Government air crafts operating costs	27.000	0.13
	282910				Head of State Allocations (Amiri's)	50.000	0.23
28291001					Head of State Allocations (Amiri's)	50.000	0.23
			285		Losses of Currency Differences	4.815	0.02
		2851			Losses of Currency Differences	4.815	0.02
	285101				Losses of Currency Differences	4.815	0.02
28510101					Losses of Currency Differences	4.815	0.02
					Total current expense	18,221.627	84.75
				32	Purchase of non-current assets	3,278.373	15.25
			323		Purchase of non-current non-financial tangible assets	851.935	3.96
		3231			Purchase Lands	45.570	0.21



**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323101				Purchase and acquisition of Land	45.570	0.21
32310102					Acquisition of Land	45.570	0.21
		3232			Purchase of buildings and land improvements	16.000	0.07
	323202				Purchase and acquisition of housing units	10.500	0.05
32320201					Purchase of housing units	10.500	0.05
	323204				Purchase and acquisition of government buildings	5.500	0.03
32320401					Purchase of government buildings	5.500	0.03
		3233			Purchase of machinery and equipment,other assets	790.282	3.68
	323301				Purchase of machinery and equipment land transportation	31.642	0.15
32330101					Purchase of machinery and equipment land transportation	31.642	0.15
	323303				Purchase of machinery and equipment air transportation	370.000	1.72
32330301					Purchase of machinery and equipment air transportation	370.000	1.72
	323304				Purchase of machinery and equipment sea transportation	0.050	0.00
32330401					Purchase of machinery and equipment sea transportation	0.050	0.00
	323306				Purchase of furniture	13.711	0.06
32330601					Purchase of furniture	13.529	0.06
32330602					Purchase of furniture-personnel housing	0.182	0.00
	323307				Purchase of machinery and equipment communication and information technology and office equipment	98.955	0.46
32330701					Purchase of machinery and communications equipment	70.301	0.33
32330702					Purchase of machinery and equipment information technology	27.749	0.13

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32330703					Purchase of machinery and office equipment	0.905	0.00
	323308				Purchase of machinery and heavy equipment	23.871	0.11
32330801					Purchase of machinery and heavy equipment	23.871	0.11
	323309				Purchase of electrical equipment	0.569	0.00
32330901					Purchase of electrical equipment	0.569	0.00
	323310				Purchase of machinery and mechanical equipment	17.225	0.08
32331001					Purchase of machinery and equipment refrigeration,air conditioning and elevators	0.922	0.00
32331002					Purchase engines,turbines & their main parts	13.164	0.06
32331003					Purchase pumps and pistons	0.578	0.00
32331004					Purchase of materials handling equipment	0.296	0.00
32331005					Purchase of machinery and equipment for trainee	2.000	0.01
32331099					Purchase of machinery and other mechanical equipment	0.265	0.00
	323311				Purchase of equipment measurement, calibration and workshops maintenance	1.139	0.01
32331101					Purchase of equipment measurement and calibration	0.467	0.00
32331102					Purchase of equipment workshops maintenance	0.672	0.00
	323312				Purchase of special equipment	16.861	0.08
32331201					Purchase of special equipment	16.861	0.08
	323313				Purchase of medical and Laboratories equipment	84.272	0.39
32331301					Purchase of medical and Laboratories equipment	84.272	0.39
	323314				Purchase of traffic equipment	1.010	0.00
32331401					Purchase of traffic equipment	1.010	0.00
	323315				Purchase of sports equipment	0.020	0.00
32331501					Purchase of sports equipment	0.020	0.00
	323316				Purchase of musical instruments	0.037	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32331601					Purchase of musical instruments	0.037	0.00
	323317				Purchase of equipment and a miscellaneous external tools	0.020	0.00
32331701					Purchase of equipment and a miscellaneous external tools	0.020	0.00
	323318				Purchase of military equipment	130.900	0.61
32331801					Purchase of military equipment	130.900	0.61
		3235			Purchase of cultural and heritage assets	0.083	0.00
	323501				Purchase of Artistic antiques and heratige	0.083	0.00
32350101					Purchase of Artistic antiques and heratige	0.083	0.00
			324		Purchase of non-current non-financial Intangible assets	0.008	0.00
		3241			Purchase of intangible assets acquired	0.008	0.00
	324101				Business Programming	0.008	0.00
32410101					Business Programming	0.008	0.00
			327		Construction Projects,Maintenance	2,426.430	11.29
		3271			Buildings and improvements on lands	1,082.863	5.04
	327101				Construction Projects,Maintenance-Housing complexes	4.230	0.02
32710101					Construction Projects - Housing complexes	3.170	0.01
32710102					Maintenance - Housing complexes	1.060	0.00
	327102				Construction Projects,Maintenance-Housing units	12.910	0.06
32710201					Construction Projects - Housing units	12.910	0.06
	327103				Construction Projects,Maintenance-commercial buildings	0.700	0.00
32710301					Construction Projects - commercial buildings	0.640	0.00
32710302					Maintenance - commercial buildings	0.060	0.00
	327104				Construction Projects,Maintenance-government buildings	123.039	0.57

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32710401					Construction Projects -government buildings	87.971	0.41
32710402					Maintenance - government buildings	35.068	0.16
	327105				Construction Projects,Maintenance- civil and social services facilities	609.045	2.83
32710501					Construction Projects- civil and social services facilities	583.582	2.71
32710502					Maintenance- civil and social services facilities	25.463	0.12
	327106				Construction Projects,Maintenance- industrial buildings	183.196	0.85
32710601					Construction Projects- industrial buildings	170.450	0.79
32710602					Maintenance- industrial buildings	12.746	0.06
	327107				Construction Projects,Maintenance- Public buildings entertainment	27.740	0.13
32710701					Construction Projects- Public buildings entertainment	17.460	0.08
32710702					Maintenance-Public buildings entertainment	10.280	0.05
	327108				Construction Projects,Maintenance- temporary/roving buildings	0.106	0.00
32710802					Maintenance- temporary/roving building	0.106	0.00
	327109				Construction Projects,Maintenance- military buildings and facilities	64.219	0.30
32710901					Construction Projects-military buildings and facilities	53.200	0.25
32710902					Maintenance-military buildings and facilities	11.019	0.05
	327150				Construction Projects,Maintenance- improvements on lands	57.678	0.27
32715001					Construction Projects- improvements on lands	24.780	0.12
32715002					Maintenance- improvements on lands	32.898	0.15
		3272			Maintenance- Equipment,Machines and other assets	235.872	1.10
	327206				Furniture and Equipment related to construction projects and maintenance	0.325	0.00
32720602					Maintenance - Furniture and Equipment	0.325	0.00

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327209				Electric Equipment related to construction projects and maintenance	0.080	0.00
32720902					Maintenance- Electric Equipment	0.080	0.00
	327210				Mechanical Equipment related to construction projects and maintenance	182.879	0.85
32721002					Maintenance - Equipment for refrigeration,air conditioning and elevators	28.799	0.13
32721004					Maintenance Engines,turbines & their main parts	142.988	0.67
32721006					Maintenance- pumps and pistons	11.092	0.05
	327212				Special equipment related to construction projects and maintenance	52.588	0.24
32721202					Maintenance - Special equipment	52.588	0.24
		3273			Construction Projects and Maintenance-Infrastructure assets	1,107.695	5.15
	327301				Construction Projects and Maintenance-Road	388.965	1.81
32730101					Construction Projects-Road	370.300	1.72
32730102					Maintenance-Road	18.665	0.09
	327302				Construction Projects and Maintenance-Bridges and tunnels	119.045	0.55
32730201					Construction Projects-Bridges and tunnels	119.000	0.55
32730202					Maintenance-Bridges and tunnels	0.045	0.00
	327304				Construction Projects and Maintenance-Airport	40.840	0.19
32730401					Construction Projects-Airport	33.810	0.16
32730402					Maintenance-Airport	7.030	0.03
	327305				Construction Projects and Maintenance-seaport	21.920	0.10
32730501					Construction Projects-seaport	21.770	0.10
32730502					Maintenance-seaport	0.150	0.00
	327306				Construction Projects and Maintenance-water network	85.472	0.40

**Table(4)**  
**Total Current Expense & Capital Expenditures by Chapters,Groups**  
**Category, Items & Kinds For the Fiscal Year 2018/2019**

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32730601					Construction Projects-water network	71.800	0.33
32730602					Maintenance-water network	13.672	0.06
	327307				Construction Projects and Maintenance-sewerage network	115.931	0.54
32730701					Construction Projects-sewerage network	89.945	0.42
32730702					Maintenance-sewerage network	25.986	0.12
	327308				Construction Projects and Maintenance-communication network	18.137	0.08
32730801					Construction Projects-communication network	10.690	0.05
32730802					Maintenance-communication network	7.447	0.03
	327309				Construction Projects and Maintenance-electricity network	297.049	1.38
32730901					Construction Projects-electricity network	179.817	0.84
32730902					Maintenance-electricity network	117.232	0.55
	327310				Construction Projects and Maintenance-gas network	20.336	0.09
32731001					Construction Projects-gas network	19.300	0.09
32731002					Maintenance-gas network	1.036	0.00
					<b>Total Capital Expenditures</b>	<b>3,278.373</b>	<b>15.25</b>
					<b>Total Current Expenses &amp; Capital Expenditures</b>	<b>21,500.000</b>	<b>100.00</b>

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2018/2019**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>701</b>	<b>General Public Services</b>	<b>6,904.073</b>	<b>32.11</b>
7011		Executive and legislative organs,financial and fiscal affairs and external affairs	963.669	4.48
7012		Foreign economic aid	241.464	1.12
7013		Public Services	313.681	1.46
7014		Basic research	0.000	0.00
7015		Research and development general public Services	0.000	0.00
7016		General public services not elsewhere classified	81.604	0.38
7017		Public debt transactions	0.000	0.00
7018		Transfers of a general character between different levels of government	5,303.655	24.67
	<b>702</b>	<b>Defense</b>	<b>2,243.263</b>	<b>10.43</b>
7021		Military defense	2,242.452	10.43
7022		Civil defense	0.811	0.00
7023		Foreign Military aid	0.000	0.00
7024		Research and development defense	0.000	0.00
7025		Defense not elsewhere classified	0.000	0.00
	<b>703</b>	<b>Public order and safety</b>	<b>1,423.695</b>	<b>6.62</b>
7031		Police Services	1,217.760	5.66
7032		Fire Protection Services	0.000	0.00
7033		Law Courts	42.918	0.20
7034		Prisons	10.628	0.05
7035		Research and development order and safety	0.000	0.00
7036		Public order and safety not elsewhere classified	152.389	0.71

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2018/2019**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>704</b>	<b>Economic Affairs</b>	<b>2,610.534</b>	<b>12.14</b>
7041		General Economic, Commercial and labor affairs	313.531	1.46
7042		Agriculture, forestry, Fishing and Hunting	0.000	0.00
7043		Fuel and Energy	1,136.611	5.29
7044		Mining, Manufacturing and Construction	0.000	0.00
7045		Transport	919.727	4.28
7046		Communication	162.092	0.75
7047		Other Industries	78.548	0.37
7048		Research and development economic affairs	0.000	0.00
7049		Economic Affairs not elsewhere classified	0.026	0.00
	<b>705</b>	<b>Environmental Protection</b>	<b>172.485</b>	<b>0.80</b>
7051		Waste management	0.000	0.00
7052		Waste water management	172.485	0.80
7053		Pollution abatement	0.000	0.00
7054		Protection of biodiversity and landscapes	0.000	0.00
7055		Research and development environmental protection	0.000	0.00
7056		Environmental protection not elsewhere classified	0.000	0.00
	<b>706</b>	<b>Housing and community amenities</b>	<b>1,934.620</b>	<b>9.00</b>
7061		Housing development	0.000	0.00
7062		Community development	3.314	0.02
7063		Water Supply	211.310	0.98
7064		Street lighting	2.970	0.01
7065		Research and development housing and community amenities	0.000	0.00
7066		Housing and Community amenities not elsewhere classified	1,717.025	7.99



**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2018/2019**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>707</b>	<b>Health</b>	<b>2,341.144</b>	<b>10.89</b>
7071		Medical Products,appliances and equipment	102.066	0.47
7072		Outpatient Services	3.501	0.02
7073		Hospital Services	2,088.456	9.71
7074		Public health services	52.460	0.24
7075		Research and development Health	0.106	0.00
7076		Health not elsewhere classified	94.556	0.44
	<b>708</b>	<b>Recreation,culture and Religion</b>	<b>538.790</b>	<b>2.51</b>
7081		Recreational and sports services	9.017	0.04
7082		Cultural services	44.107	0.21
7083		Broadcasting and publishing services	203.799	0.95
7084		Religious and other community services	280.367	1.30
7085		Research and development Recreation,culture and religion	0.000	0.00
7086		Recreation,culture and religion not elsewhere classified	1.500	0.01
	<b>709</b>	<b>Education</b>	<b>2,807.073</b>	<b>13.06</b>
7091		Pre-Primary education and primary education	854.130	3.97
7092		Secondary education	789.067	3.67
7093		Post secondary nontertiary education	0.220	0.00
7094		Tertiary education	651.072	3.03
7095		Education not definable by level	72.335	0.34
7096		Subsidiary services to education	0.005	0.00
7097		Research and development education	11.304	0.05
7098		Education not elsewhere classified	428.939	2.00

**Table (5)**  
**Distribution of the Governmental Authorities**  
**For the Fiscal Year 2018/2019**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>710</b>	<b>Social protection</b>	<b>524.324</b>	<b>2.44</b>
7101		Sickness and disability	<b>0.850</b>	<b>0.00</b>
7102		Old age	<b>2.980</b>	<b>0.01</b>
7103		Survivors	<b>5.458</b>	<b>0.03</b>
7104		Family and children	<b>16.496</b>	<b>0.08</b>
7105		Unemployment	<b>0.000</b>	<b>0.00</b>
7106		Housing	<b>141.358</b>	<b>0.66</b>
7107		Social exclusion not elsewhere classified	<b>2.884</b>	<b>0.01</b>
7108		Research and development social protection	<b>0.000</b>	<b>0.00</b>
7109		Social protection not elsewhere classified	<b>354.298</b>	<b>1.65</b>
		<b>Total</b>	<b>21,500.000</b>	<b>100.00</b>

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>1</b>	<b>Appropriation of the President of The State</b>	<b>50.000</b>	<b>0.23</b>
	Guidance 2 - Chapter 8	50.000	0.23
<b>2</b>	<b>Amiri Diwan</b>	<b>283.652</b>	<b>1.32</b>
	Guidance 2 - Chapter 1	41.398	0.19
	Guidance 2 - Chapter 2	83.550	0.39
	Guidance 2 - Chapter 7	10.000	0.05
	Guidance 2 - Chapter 8	59.001	0.27
	Guidance 3 - Chapter 2	89.703	0.42
<b>3</b>	<b>Auditing Bureau</b>	<b>59.227</b>	<b>0.28</b>
	Guidance 2 - Chapter 1	54.854	0.26
	Guidance 2 - Chapter 2	2.687	0.01
	Guidance 2 - Chapter 8	0.386	0.00
	Guidance 3 - Chapter 2	1.300	0.01
<b>4</b>	<b>Council of Ministers</b>	<b>151.090</b>	<b>0.70</b>
	Guidance 2 - Chapter 1	92.808	0.43
	Guidance 2 - Chapter 2	31.425	0.15
	Guidance 2 - Chapter 7	0.280	0.00
	Guidance 2 - Chapter 8	7.850	0.04
	Guidance 3 - Chapter 2	18.727	0.09
<b>5</b>	<b>Legal Advice and Legislation Department</b>	<b>32.090</b>	<b>0.15</b>
	Guidance 2 - Chapter 1	29.866	0.14
	Guidance 2 - Chapter 2	1.149	0.01
	Guidance 2 - Chapter 8	0.320	0.00
	Guidance 3 - Chapter 2	0.755	0.00

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>6</b>	<b>SuperemeConcil For Planning &amp; Development</b>	<b>18.329</b>	<b>0.09</b>
	Guidance 2 - Chapter 1	10.294	0.05
	Guidance 2 - Chapter 2	7.399	0.03
	Guidance 2 - Chapter 8	0.228	0.00
	Guidance 3 - Chapter 2	0.408	0.00
<b>7</b>	<b>Civil Service Commission</b>	<b>74.918</b>	<b>0.35</b>
	Guidance 2 - Chapter 1	37.387	0.17
	Guidance 2 - Chapter 2	12.178	0.06
	Guidance 2 - Chapter 8	24.630	0.11
	Guidance 3 - Chapter 2	0.723	0.00
<b>8</b>	<b>Ministry of Foreign Affairs</b>	<b>203.987</b>	<b>0.95</b>
	Guidance 2 - Chapter 1	77.783	0.36
	Guidance 2 - Chapter 2	71.725	0.33
	Guidance 2 - Chapter 7	11.000	0.05
	Guidance 2 - Chapter 8	7.856	0.04
	Guidance 3 - Chapter 2	35.623	0.17
<b>9</b>	<b>Ministry of Finance - General Department</b>	<b>203.406</b>	<b>0.95</b>
	Guidance 2 - Chapter 1	63.003	0.29
	Guidance 2 - Chapter 2	38.134	0.18
	Guidance 2 - Chapter 7	0.006	0.00
	Guidance 2 - Chapter 8	19.766	0.09
	Guidance 3 - Chapter 2	82.497	0.38
<b>10</b>	<b>Ministry of Finance - General Accounting</b>	<b>5,503.517</b>	<b>25.60</b>
	Guidance 2 - Chapter 5	20.700	0.10
	Guidance 2 - Chapter 6	5,241.013	24.38
	Guidance 2 - Chapter 7	16.496	0.08
	Guidance 2 - Chapter 8	225.308	1.05

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>11</b>	<b>Public Customs Depart.</b>	<b>86.573</b>	<b>0.40</b>
	Guidance 2 - Chapter 1	82.921	0.39
	Guidance 2 - Chapter 2	1.255	0.01
	Guidance 2 - Chapter 8	0.260	0.00
	Guidance 3 - Chapter 2	2.137	0.01
<b>12</b>	<b>Ministry of Commerce and Industry</b>	<b>285.811</b>	<b>1.33</b>
	Guidance 2 - Chapter 1	47.667	0.22
	Guidance 2 - Chapter 2	5.752	0.03
	Guidance 2 - Chapter 5	230.000	1.07
	Guidance 2 - Chapter 7	0.042	0.00
	Guidance 2 - Chapter 8	0.213	0.00
	Guidance 3 - Chapter 2	2.137	0.01
<b>13</b>	<b>Ministry of Justice</b>	<b>257.511</b>	<b>1.20</b>
	Guidance 2 - Chapter 1	14.956	0.07
	Guidance 2 - Chapter 2	1.306	0.01
	Guidance 2 - Chapter 8	235.510	1.10
	Guidance 3 - Chapter 2	5.739	0.03
<b>14</b>	<b>Ministry of Interior</b>	<b>1,078.579</b>	<b>5.02</b>
	Guidance 2 - Chapter 1	894.926	4.16
	Guidance 2 - Chapter 2	100.373	0.47
	Guidance 2 - Chapter 7	25.800	0.12
	Guidance 2 - Chapter 8	11.830	0.06
	Guidance 3 - Chapter 2	45.650	0.21
<b>15</b>	<b>Ministry of Defence</b>	<b>1,865.457</b>	<b>8.68</b>
	Guidance 2 - Chapter 1	884.349	4.11
	Guidance 2 - Chapter 2	341.110	1.59
	Guidance 2 - Chapter 7	26.530	0.12
	Guidance 2 - Chapter 8	25.075	0.12
	Guidance 3 - Chapter 2	588.393	2.74

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>16</b>	<b>National Guards</b>	<b>387.255</b>	<b>1.80</b>
	Guidance 2 - Chapter 1	288.000	1.34
	Guidance 2 - Chapter 2	29.130	0.14
	Guidance 2 - Chapter 7	0.010	0.00
	Guidance 2 - Chapter 8	3.625	0.02
	Guidance 3 - Chapter 2	66.490	0.31
<b>17</b>	<b>Ministry of Education</b>	<b>2,070.616</b>	<b>9.63</b>
	Guidance 2 - Chapter 1	1,926.725	8.96
	Guidance 2 - Chapter 2	88.714	0.41
	Guidance 2 - Chapter 7	7.001	0.03
	Guidance 2 - Chapter 8	2.051	0.01
	Guidance 3 - Chapter 2	46.125	0.21
<b>18</b>	<b>Ministry of Higher Education</b>	<b>687.039</b>	<b>3.20</b>
	Guidance 2 - Chapter 1	27.179	0.13
	Guidance 2 - Chapter 2	4.692	0.02
	Guidance 2 - Chapter 7	0.844	0.00
	Guidance 2 - Chapter 8	653.370	3.04
	Guidance 3 - Chapter 2	0.954	0.00
<b>19</b>	<b>Ministry of Public Health</b>	<b>2,271.099</b>	<b>10.56</b>
	Guidance 2 - Chapter 1	982.964	4.57
	Guidance 2 - Chapter 2	538.130	2.50
	Guidance 2 - Chapter 7	402.300	1.87
	Guidance 2 - Chapter 8	6.299	0.03
	Guidance 3 - Chapter 2	341.406	1.59

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>20</b>	<b>Ministry of Social Affairs &amp; Labour</b>	<b>426.268</b>	<b>1.98</b>
	Guidance 2 - Chapter 1	118.155	0.55
	Guidance 2 - Chapter 2	10.478	0.05
	Guidance 2 - Chapter 7	284.543	1.32
	Guidance 2 - Chapter 8	1.996	0.01
	Guidance 3 - Chapter 2	11.096	0.05
<b>21</b>	<b>Ministry of Information</b>	<b>208.976</b>	<b>0.97</b>
	Guidance 2 - Chapter 1	154.438	0.72
	Guidance 2 - Chapter 2	37.647	0.18
	Guidance 2 - Chapter 7	0.084	0.00
	Guidance 2 - Chapter 8	2.234	0.01
	Guidance 3 - Chapter 2	14.573	0.07
<b>22</b>	<b>Ministry of Awkaf and Islamic Affairs</b>	<b>270.648</b>	<b>1.26</b>
	Guidance 2 - Chapter 1	206.943	0.96
	Guidance 2 - Chapter 2	29.223	0.14
	Guidance 2 - Chapter 6	2.000	0.01
	Guidance 2 - Chapter 8	6.450	0.03
	Guidance 3 - Chapter 2	26.032	0.12
<b>23</b>	<b>Awkaf Secretariat General</b>	<b>9.219</b>	<b>0.04</b>
	Guidance 2 - Chapter 1	6.434	0.03
	Guidance 2 - Chapter 2	1.935	0.01
	Guidance 2 - Chapter 8	0.237	0.00
	Guidance 3 - Chapter 2	0.613	0.00
<b>24</b>	<b>Ministry of Communication</b>	<b>170.581</b>	<b>0.79</b>
	Guidance 2 - Chapter 1	143.147	0.67
	Guidance 2 - Chapter 2	11.908	0.06
	Guidance 2 - Chapter 8	0.076	0.00
	Guidance 3 - Chapter 2	15.450	0.07

**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>25</b>	<b>Ministry of Public Works</b>	<b>1,238.228</b>	<b>5.76</b>
	Guidance 2 - Chapter 1	231.249	1.08
	Guidance 2 - Chapter 2	39.779	0.19
	Guidance 2 - Chapter 8	6.423	0.03
	Guidance 3 - Chapter 2	960.777	4.47
<b>26</b>	<b>National Council for Culture, Arts &amp; Literature</b>	<b>34.077</b>	<b>0.16</b>
	Guidance 2 - Chapter 1	16.817	0.08
	Guidance 2 - Chapter 2	6.840	0.03
	Guidance 2 - Chapter 8	2.153	0.01
	Guidance 3 - Chapter 2	8.267	0.04
<b>27</b>	<b>Ministry of Oil</b>	<b>298.791</b>	<b>1.39</b>
	Guidance 2 - Chapter 1	10.703	0.05
	Guidance 2 - Chapter 2	1.615	0.01
	Guidance 2 - Chapter 5	280.859	1.31
	Guidance 2 - Chapter 8	5.492	0.03
	Guidance 3 - Chapter 2	0.122	0.00
<b>28</b>	<b>Ministry of Energy - water &amp; electercity</b>	<b>2,782.253</b>	<b>12.94</b>
	Guidance 2 - Chapter 1	399.095	1.86
	Guidance 2 - Chapter 2	1,553.681	7.23
	Guidance 2 - Chapter 8	7.808	0.04
	Guidance 3 - Chapter 2	821.669	3.82
<b>29</b>	<b>Public Authority For Civil Aviation</b>	<b>164.988</b>	<b>0.77</b>
	Guidance 2 - Chapter 1	67.471	0.31
	Guidance 2 - Chapter 2	7.054	0.03
	Guidance 2 - Chapter 8	0.115	0.00
	Guidance 3 - Chapter 2	90.348	0.42



**Tabel(6)**  
**Budget Expenditures**  
**For Ministries And Governments departments**  
**Distributed by chapters For The Fiscal Year 2018/2019**

(K/D Million)

No.	Statement	Sum	%
<b>31</b>	<b>Central statistical office</b>	<b>7.260</b>	<b>0.03</b>
	Guidance 2 - Chapter 1	5.587	0.03
	Guidance 2 - Chapter 2	1.366	0.01
	Guidance 2 - Chapter 8	0.085	0.00
	Guidance 3 - Chapter 2	0.222	0.00
<b>32</b>	<b>Financial Controllers Agency</b>	<b>11.500</b>	<b>0.05</b>
	Guidance 2 - Chapter 1	10.481	0.05
	Guidance 2 - Chapter 2	0.770	0.00
	Guidance 2 - Chapter 8	0.030	0.00
	Guidance 3 - Chapter 2	0.219	0.00
<b>33</b>	<b>Kuwait Financial Intelligence Unit</b>	<b>2.949</b>	<b>0.01</b>
	Guidance 2 - Chapter 1	1.914	0.01
	Guidance 2 - Chapter 2	0.754	0.00
	Guidance 2 - Chapter 8	0.063	0.00
	Guidance 3 - Chapter 2	0.218	0.00
<b>88</b>	<b>Complementary Allocation</b>	<b>304.106</b>	<b>1.41</b>
	Guidance 2 - Chapter 1	304.106	1.41
	<b>Total Expenditures</b>	<b>21,500.000</b>	<b>100.00</b>

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

**Table (7)**  
**Capital expenditures for Public Works Distributed**  
**on Functional Group & Section Code**  
**For the Fiscal Year 2018/2019**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>701</b>	<b>General Public Services</b>	<b>228.800</b>	<b>18.48</b>
7011		Executive and legislative organs, financial and fiscal affairs and external affairs	1.625	0.13
7013		Public Services	227.175	18.35
	<b>702</b>	<b>Defense</b>	<b>4.000</b>	<b>0.32</b>
7021		Military defense	4.000	0.32
	<b>703</b>	<b>Public order and safety</b>	<b>57.840</b>	<b>4.67</b>
7031		Police Services	28.923	2.34
7033		Law Courts	20.917	1.69
7034		Prisons	8.000	0.65
	<b>704</b>	<b>Economic Affairs</b>	<b>724.844</b>	<b>58.54</b>
7045		Transport	724.844	58.54
	<b>705</b>	<b>Environmental Protection</b>	<b>172.485</b>	<b>13.93</b>
7052		Waste water management	172.485	13.93
	<b>706</b>	<b>Housing and community amenities</b>	<b>3.759</b>	<b>0.30</b>
7062		Community development	3.314	0.27
7063		Water Supply	0.445	0.04
	<b>707</b>	<b>Health</b>	<b>46.000</b>	<b>3.71</b>
7073		Hospital Services	46.000	3.71
	<b>708</b>	<b>Recreation,culture and Religion</b>	<b>0.500</b>	<b>0.04</b>
7084		Religious and other community services	0.500	0.04
		<b>Total</b>	<b>1,238.228</b>	<b>100.00</b>

**Part Six**  
Ministry of Finance  
General Accounts

**Table (8)**  
**Distribution of the of the Various Expenditure & Transfer**  
**Payments / Ministry Of Finance General Accounting**  
**on Functional Group & Section Code**  
**For the Fiscal Year 2018/2019**

Functional Group Code	Functional Section Code	Description	Amount	%
	<b>701</b>	<b>General Public Services</b>	<b>5,322.363</b>	<b>96.71</b>
7012		Foreign economic aid	241.464	4.39
7016		General public services not elsewhere classified	81.350	1.48
7018		Transfers of a general character between different levels of government	4,999.549	90.84
	<b>704</b>	<b>Economic Affairs</b>	<b>20.700</b>	<b>0.38</b>
7045		Transport	20.700	0.38
	<b>708</b>	<b>Recreation,culture and Religion</b>	<b>1.500</b>	<b>0.03</b>
7086		Recreation,culture and religion not elsewhere classified	1.500	0.03
	<b>710</b>	<b>Social protection</b>	<b>158.954</b>	<b>2.89</b>
7104		Family and children	16.496	0.30
7106		Housing	141.358	2.57
7109		Social protection not elsewhere classified	1.100	0.02
		<b>Total</b>	<b>5,503.517</b>	<b>100.00</b>

# Definitions

# **Definitions**

## **Guidance 1 - Revenues:**

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

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

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

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

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

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

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

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

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

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

## **2.Goods and Services**

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

## **4. Cost of finance**

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

## **5. Subsidies:**

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



## **6. Grants:**

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

## **7. Social benefits:**

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

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

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

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

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

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