



وزارة المالية
شئون المحاسبة العامة
إدارة التوجيه والنظم
Ministry of Finance
General Accounting Affairs
Guidance & Systems Department

تقرير المتابعة السنوي

لحسابات الإدارة المالية للدولة
2003/2002

الحساب الختامي للإدارة المالية للدولة ٢٠٠٢

Annual Report of
The State, Financial Administration Accounts

Final Account of the State, Financial
Administration Accounts 2003

Source: Integrated Financial System Report

<http://www.mof.gov.kw/taw.html>

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Summary

**** The Budget of the fiscal year 2002/2003 Issued on the law No. (77) to the year 2002.**

First : The Revenues

The Total Revenues Estimates for the Fiscal year 2002/2003 Reached to 3,521.65 million dinars While Actual Revenues until 31/3/2003 Reached to 6,219.00 million dinars at the rate of %176.6 From the Budget Estimate Revenues.

Second : The Expenditures

The Expenditure allocations after the adjustment for the Fiscal year 2002/2003 Reached 5,448.17 million dinars. The Actual Expenditure Until 31/3/2003 reached 4,927.37 million dinars At a rate of %90.4 from the Budget Estimate after the adjustment.

Third : The Commitments

According to Article (1) of the law No.106 for the year 1976 Therefore, Future Generation Reserve reached 621.90 million dinars increasing with 269.73 million dinars With rate Of%176.6 with rate from the Budget Estimate.

موجز

**** صدرت ميزانية السنة المالية 2003/2002 بالقانون رقم (77) لسنة 2002 .**

أولاً/الإيرادات

بلغت تقديرات الإيرادات للسنة المالية 2003/2002 3,521.65 مليون دينار بينما بلغت الإيرادات المحصلة حتى 2003/3/31 مبلغ 6,219.00 مليون دينار بنسبة 176.6 % من تقديرات الإيرادات بالميزانية .

ثانياً/المصروفات

بلغت اعتمادات المصروفات بعد التعديل للسنة المالية 2003/2002 مبلغ 5,448.17 مليون دينار و بلغت المصروفات الفعلية حتى 2003/3/31 مبلغ 4,927.37 مليون دينار بنسبة 90.4 % من ربط الميزانية بعد التعديل .

ثالثاً/الالتزامات

طبقاً لنص المادة الأولى من القانون 106 لسنة 1976 بلغ احتياطي الأجيال القادمة 621.90 مليون دينار بزيادة مقدارها 269.73 مليون دينار و بنسبة 176.6 % من تقديرات الميزانية .

Fourth : The Period Result for the Budget Surplus/deficit

رابعاً/ نتيجة الفترة فائض/عجز الميزانية

Budget surplus reaches 669.73 million dinars but the estimated Deficit after adjustment was **(2,278.69)** million dinars with increase of 2,948.42 million dinars of what Estimate for the period. And it's as follows: -

بلغ فائض الميزانية 669.73 مليون دينار في حين كان العجز المتوقع بعد التعديل **(2,278.69)** مليون دينار و عليه تكون الزيادة 2,948.42 مليون دينار وهي محصلة كالتالي:

Increasing in oil Revenue than the estimated by 2,528.97 million dinars.

زيادة الإيرادات النفطية الفعلية عن المقدر بمقدار 2,528.97 مليون دينار

Increasing in non-oil Revenues than the estimated by 168.38 million dinars.

زيادة الإيرادات غير النفطية عن المقدر بمقدار 168.38 مليون دينار

Decreasing in Expenditure than the estimated by 520.80 million dinars.

نقص في المصروفات الفعلية عن المقدر بمقدار 520.80 مليون دينار

Increasing in commitment by **(269.73)** million dinars.

زيادة في الالتزامات بمقدار **(269.73)** مليون دينار.

Total increasing 2,948.42 million dinars.

جملة الزيادة 2,948.42 مليون دينار .

- 1 - Analyzing Expenditures and Revenues of the state ministries & department

2003 31
Up to 31 March 2003

To nearest million dinar

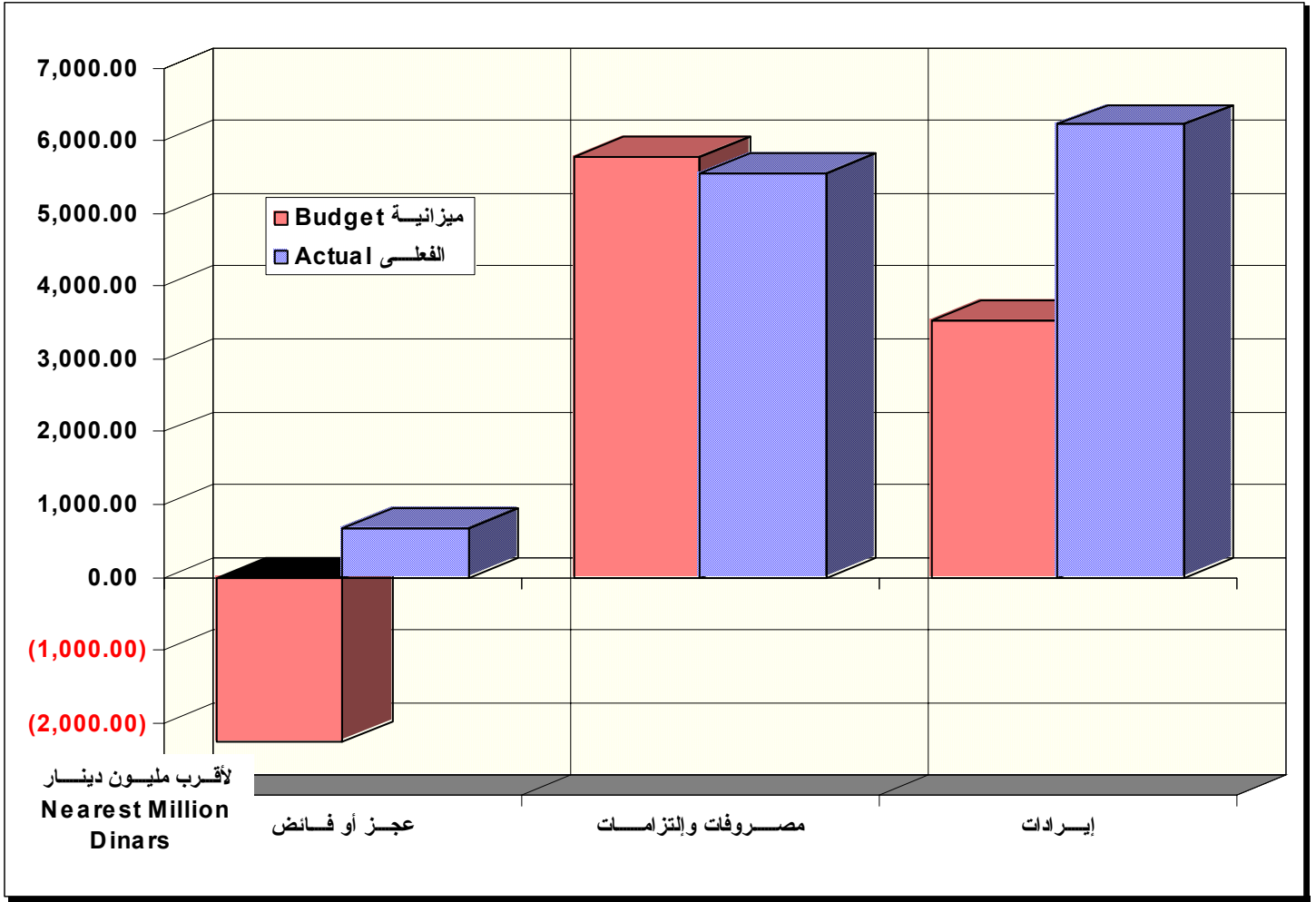
2003/2002
Fiscal year 2002/2003

%	The total Budget allocations						Revenues		
	To Total %	Rate	Differences	Actual	Budget after adjustment	Adjustment	Budget Allocation		
% 88.4	%185.2	2,528.97	5,498.46	2,969.49		2,969.49	Oil Revenues	-	
% 11.6	%130.5	168.38	720.54	552.16		552.16	Non Oil Revenues	-	
% 100	% 176.6	2,697.35	6,219.00	3,521.65		3,521.65	Total Revenues		
% 31.3	% 96.1	62.46	1,541.54	1,604.00		1,604.00	Expenditures		
% 11.8	% 96.5	20.93	582.07	603.00		603.00	Salaries	-	
% 0.5	% 62.4	14.27	23.73	38.00		38.00	Services and Commodities	-	
% 9.4	% 68.9	208.63	461.37	670.00		670.00	Transports, Equipments Installations	-	
% 47.0	%91.5	214.51	2,318.66	2,553.17	20.17	2,513.00	Construction, Mainenance and Public Expropriation	-	
% 100	% 90.4	520.80	4,927.37	5,448.17	20.17	5,428.00	Different Expenditure and Transferable payments	-	
	% (67.0)	3,218.15	1,291.63	(1,926.52)		(1,906.35)	Total Expenditures	-	= /
	% 176.6	(269.73)	621.90	352.17		352.17	Future Generation Reservation		
	% 95.7	251.07	5,549.27	5,800.34		5,780.17	Commitments & Expenditures		
	%(29.4)	2,948.42	669.73	(2,278.69)	20.17	(2,258.52)	Final Surplus/Deficit=Revenue-Commitments&Expenditures	-	= /

Continue Tables (1) Last Fiscal year Of Revenues and Expenditures

Last Fiscal year			
The different in Percentage	Rate	Actual	
			Revenues
% 33.5	% 138.7	4,525.04	Oil Revenues -
% (8.6)	% 142.8	811.61	Non Oil Revenues -
% 26.8	%139.3	5,336.65	Total Revenues
			Expenditures
% 1.7	% 94.5	1,471.57	Salaries -
	% 96.5	545.46	-
% (9.3)	% 68.9	24.10	Services and Commodities -
			Transports,Equipments,Installations -
% (1.2)	% 69.7	406.33	Construction,Maninenance and Public Expropriation -
% 0.9	% 90.7	2,298.97	Different Expenditure and Transferable Payments -
% 0.5	%90.0	4,746.43	Total Expenditures
% 63.9	%(40.9)	590.22	- = / Firstly Surplus/Deficit =Revenue-Expenditures
% 26.8	% 139.3	533.67	Future General Reservation
% 2.5	% 93.3	5,280.10	Commitments & Expenditures
% 848.9	%(3.1)	56.55	- = / Final Surplus/Deficit=Revenue-Commitments&Expenditures

Analyzing Revenues, Expenditures, Commitments & Budget Deficit / Surplus



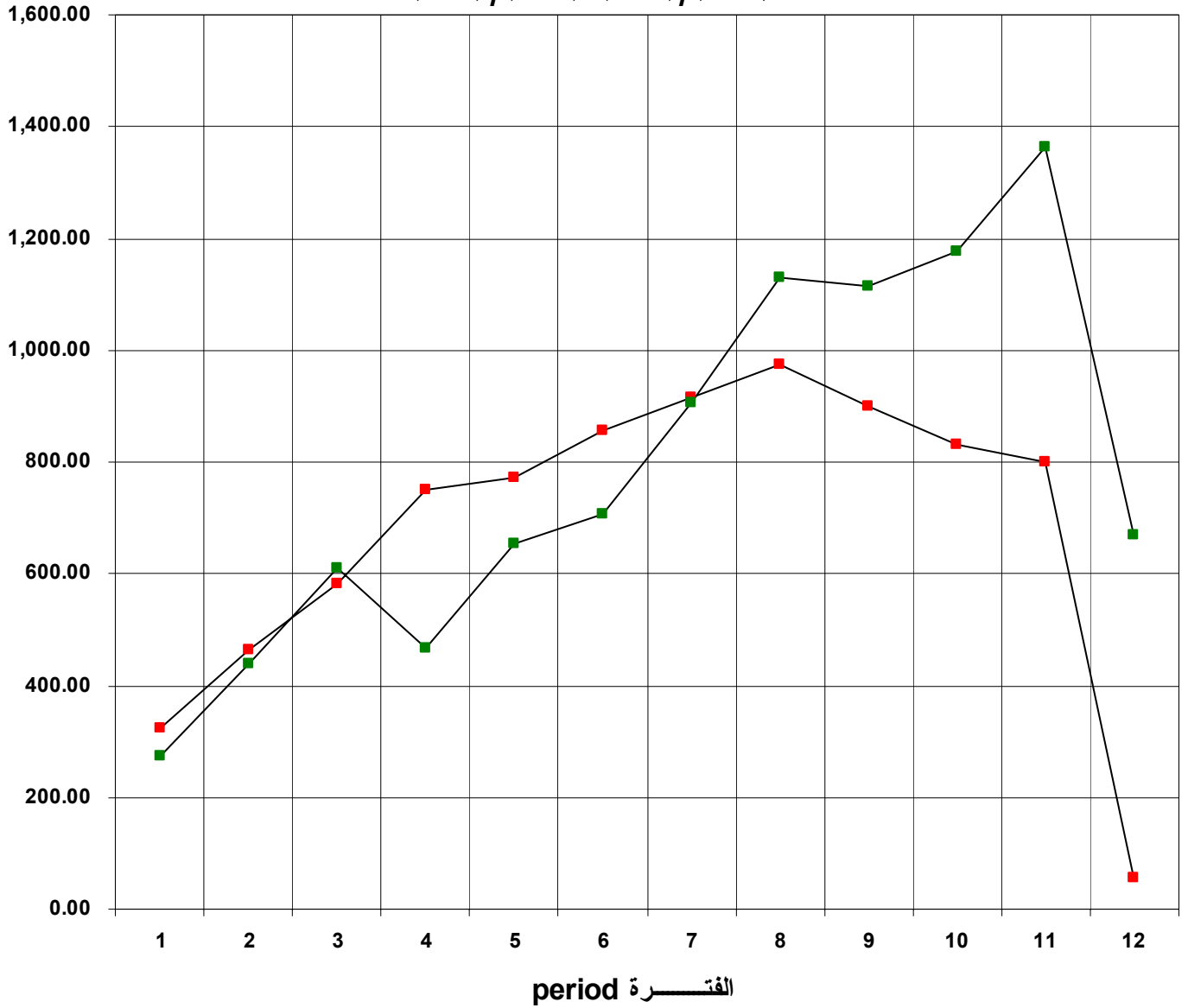
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To nearest million dinars

Comparing the percentage of Deficit/Surplus according to the Periods

March (12)	February (11)	January (10)	December (9)	November (8)	October (7)	September (6)	August (5)	July (4)	Jun (3)	May (2)	April (1)	Description
56.55	798.95	830.20	898.33	974.58	915.78	856.32	772.54	750.39	581.08	462.30	323.71	2002-2001
March (12)	February (11)	January (10)	December (9)	November (8)	October (7)	September (6)	August (5)	July (4)	Jun (3)	May (2)	April (1)	Description
669.73	1,364.88	1,176.77	1,115.03	1,128.76	906.96	705.13	653.82	467.50	610.23	439.84	274.94	2003-2002

مقارنة فائض أو عجز الميزانية للسنتين الماليتين
Comparing the percentage of the deficit/surplus
according the period
٢٠٠٣/٢٠٠٢-٢٠٠٢/٢٠٠١



السنة المالية (٢٠٠٢/٢٠٠١) السنة المالية (٢٠٠٣/٢٠٠٢)

Expenditures and Revenues of the state ministries&department on Budget Chapters

Budget Estimates

Actual received & paid	Budget after Adjustment	Budget allocations	Description
			Revenues
5,498,464,859.424	2,969,490,000	2,969,490,000	- Crude oil and gas
26,436,380.302	29,880,000	29,880,000	- Net income and profit taxes
7,896,599.659	4,850,000	4,850,000	- Charges and taxes for ownership
1,629,033.129	1,477,000	1,477,000	- Charges and taxes for goods and services
100,559,714.541	79,867,000	79,867,000	- Charges and taxes for international trading and dealing
346,179,868.447	334,559,100	334,559,100	- Services Revenue
211,585,143.968	67,884,400	67,884,400	- Variuas Revenue and charges
26,244,286.084	33,642,500	33,642,500	- Capital revenue
6,218,995,885.554	3,521,650,000	3,521,650,000	Total Revenues
			Expenditures
1,541,535,009.801	1,604,000,000	1,604,000,000	- Salaries
582,065,754.479	603,000,000	603,000,000	- Services&commodities
23,732,160.576	38,000,000	38,000,000	- Transports,Equipments installations
461,369,699.281	670,000,000	670,000,000	- Construction,Mainenance&public expropriation
2,318,664,753.106	2,553,166,981	2,513,000,000	- Different expenditure & transferable payments
4,927,367,377.243	5,448,166,981	5,428,000,000	Total Expenditures
621,899,588.555	352,165,000	352,165,000	- Future General Reservation
5,549,266,965.798	5,800,331,981	5,780,165,000	Total Commitments&Expenditures
669,728,919.756	(2,278,681,981)	(2,258,515,000)	/ Surplus/Deficit

Continue Tables -3- Expenditure and Revenues of the state ministries&departments

-

Budget Estimates Actual

The different in Percentage	Last Fiscal year	Paid & Received	Period Percentage	Difference	Description
	Rate				
					Revenues
%33.5	%138.7	4,525,041,615.269	%185.2	2,528,974,859.424	Chapter (1)
%10.9	%79.8	17,937,147.617	%88.5	(3,443,619.698)	Chapter (2)
%47.9	%110.1	5,723,066.549	%162.8	3,046,599.659	Chapter (3)
%33.2	%82.8	1,120,265.640	%110.3	152,033.129	Chapter (4)
%19.4	%105.5	85,826,542.460	%125.9	20,692,714.541	Chapter (5)
%6.0	%97.6	328,965,279.453	%103.5	11,620,768.447	Chapter (6)
%(58.0)	%742.1	371,417,014.193	%311.7	143,700,743.968	Chapter (7)
%8919.6	%0.9	614,354.612	%78.0	(7,398,213.916)	Chapter (8)
%26.8	%139.3	5,336,645,285.793	%176.6	2,697,345,885.554	Total Revenues
					Expenditures
%1.7	%94.5	1,471,571,617.259	%96.1	62,464,990.199	Chapter (1)
	%96.5	545,461,418.636	%96.5	20,934,245.521	Chapter (2)
%(9.3)	%68.9	24,101,150.046	%62.5	14,267,839.424	Chapter (3)
%(1.2)	%69.7	406,332,660.768	%68.9	208,630,300.719	Chapter (4)
%0.9	%90.7	2,298,964,293.950	%91.5	214,502,227.894	Chapter (5)
%0.5	%90.0	4,746,431,140.659	%90.4	520,799,603.757	Total Expenditures
%26.8	%139.3	533,664,528.579	%176.6	(269,734,588.555)	- Future General Reservation
%2.5	%93.3	5,280,095,669.238	%95.7	251,065,015.202	Commitments&Expenditures
%848.9	%(3.1)	56,549,616.555	%(29.4)	2,948,410,900.756	/ Surplus/Deficit

-4- Analyzing Revenues & Expenditures at the Economical level

Actual Revenues & Expenditures on period	Budget allocations after adjustment	Budget allocations	Description
			Revenues
5,498,464,859.424	2,969,490,000	2,969,490,000	Oil Revenues -1-
136,521,727.631	116,074,000	116,074,000	Non Oil Revenues -2-
100,559,714.541	402,443,500	402,443,500	Tax Revenues -
557,765,012.415	402,443,500	402,443,500	Fees on Acquisitions
26,244,286.084	33,642,500	33,642,500	Services Revenues -
			Capital Revenues -
720,531,026.130	552,160,000	552,160,000	Total Non Oil Revenues
6,218,995,885.554	3,521,650,000	3,521,650,000	Total Public Revenues
			Expenditures
1,541,535,009.801	1,324,945,255	1,555,200,000	Salaries -
582,065,754.479	315,692,950	588,965,000	Commodity Requisites -
899,171,002.220	909,930,351	856,777,000	Miscellaneous Expenditure -
3,022,771,766.500	2,550,568,556	3,000,942,000	Total Current Expenditure
			Capital Expenditure -2-
23,732,160.576	38,000,000	32,697,000	Transportation & Equipment -
48,000,000.000	48,000,000	48,000,000	Public Acquisitions -
413,369,699.281	614,471,000	621,771,000	Construction Expenditure -
485,101,859.857	700,471,000	693,468,000	Total Capital Expenditure
			Transfer Expenditure -3-
1,337,526,263.686	1,536,131,430	1,551,666,500	Internal Transfer Payments
81,967,487.200	82,736,270	83,093,500	External Transfer Payment
1,419,493,750.886	1,618,867,700	1,634,760,000	External Transfer Payment
	9,572,455	98,830,000	Supplementary Allocation -4-
4,927,367,377.243	5,448,166,981	5,428,000,000	Total Public Expenditures
621,899,588.555	352,165,000	352,165,000	Commitments
5,549,266,965.798	5,800,331,981	5,780,165,000	Total Commitments & Expenditures
669,728,919.756	(2,278,681,981)	(2,258,515,000)	Surplus/Deficit /

Continue (4) Analyzing Revenues & Expenditures at the economical level

The different in Percentage	Last Fiscal year	Paid & Received	Paid & received Rate	Differences	Description	
	Rate					
					Revenues	
%33.5	%138.7	4,525,041,615.269	%185.2	2,528,974,859.424	Oil Revenues	-1-
%17.4	%100.2	110,607,022.266	%117.6	20,447,727.631	Non Oil Revenues	-2-
%(76.3)	%105.5	85,826,542.460	%25.0	(301,883,785.459)	Tax Revenues	-
%(23.4)	%181.0	700,382,293.646	%138.6	155,321,512.415	Fees on Acquisitions	-
%8919.6	%0.9	614,354.612	%78.0	(7,398,213.916)	Services Revenues	-
					Capital Revenues	-
%(8.6)	%142.8	811,603,670.524	%130.5	168,371,026.130	Total Non Oil Revenues	
%26.8	%139.3	5,336,645,285.793	%176.6	2,697,345,885.554	Total Public Revenue	
					Expenditures	
%23.1	%94.5	1,471,571,617.259	%116.3	(216,589,754.801)	Salary	-
%84.6	%99.9	545,461,418.636	%184.4	(266,372,804.479)	Commodity Requisites	-
%2.6	%96.3	777,717,254.474	%98.8	10,759,348.780	Miscellaneous	-
					Expenditure	
%23.5	%95.9	2,794,750,290.369	%118.5	(472,203,210.500)	Total Current Expenditure	
%(31.1)	%90.7	24,101,150.046	%62.5	14,267,839.424	Capital Expenditure	-2-
	%100	83,093,000.000	%100		Transportation & Equipment	-
%2.0	%65.9	323,239,660.768	%67.3	201,101,300.719	Public Acquisitions	-
					Construction Expenditure	-
%(3.5)	%71.7	430,433,810.814	%69.3	215,369,140.143	Total Capital Expenditure	
%(2.6)	%89.4	1,424,555,376.996	%87.1	198,605,166.314	Transfer Expenditure	-3-
%30.1	%76.2	96,691,662.480	%99.1	768,782.800	Internal Transfer Payments	
					External Transfer Payment	
%(0.7)	%88.3	1,521,247,039.476	%87.7	199,373,949.114	External Transfer	
				9,572,455.000	Supplementary Allocation	-4-
%0.5	%90.0	4,746,431,140.659	%90.4	520,799,603.757	Total Public Expenditures	
%26.8	%139.9	533,664,528.579	%176.6	(269,734,588.555)	Commitments	
%2.5	%93.3	5,280,095,669.238	%95.7	251,065,015.202	Total Commitments	
					& Expenditures	
%848.9	%(3.1)	56,549,616.555	%(29.4)	2,948,410,900.756	Surplus/Deficit	/

The Expenditures According to the Economical Level

