



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

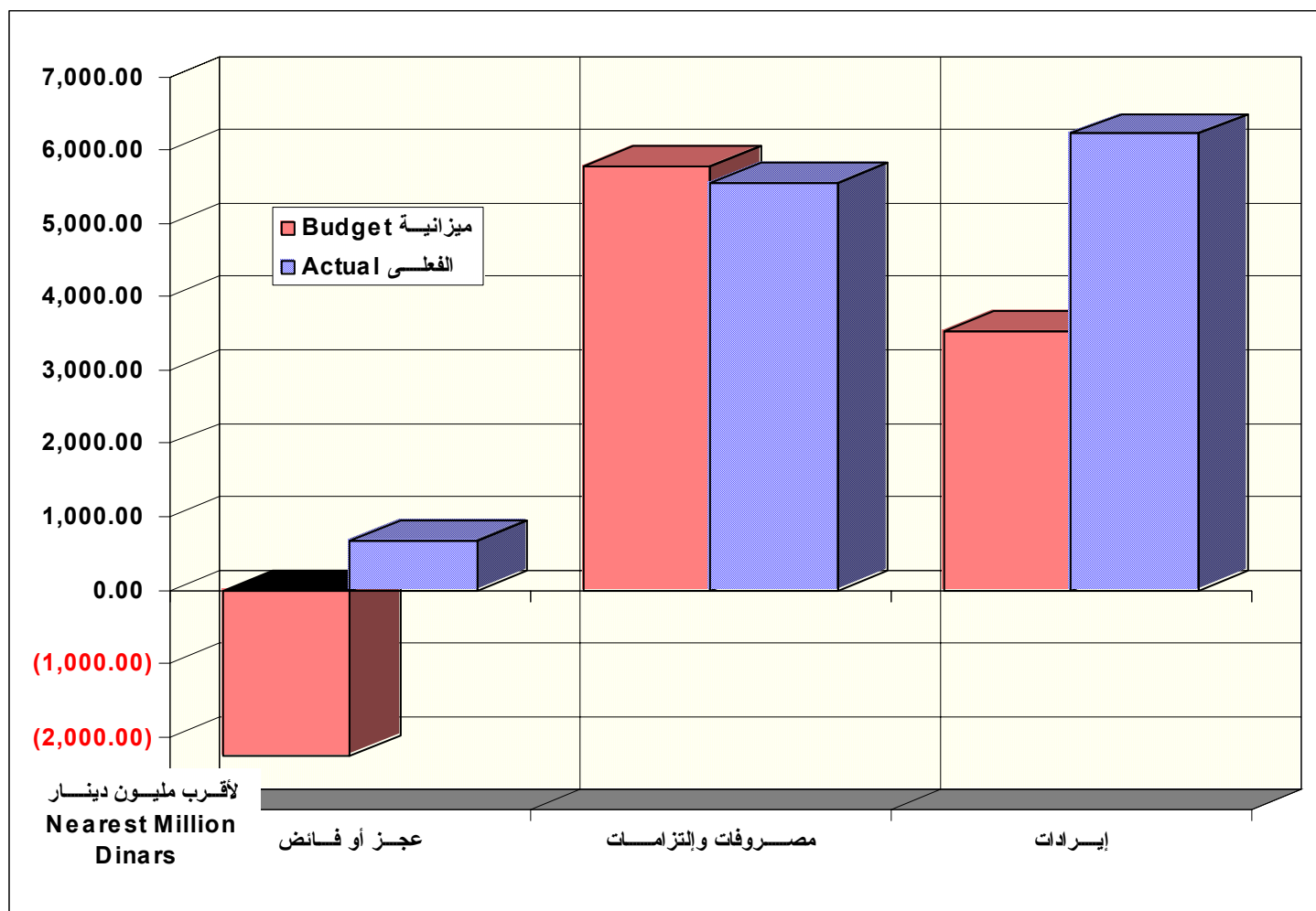
2003/2002
Fiscal year 2002/2003

| % | 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 | - = / | |
| | % 95.7 | 251.07 | 5,549.27 | 5,800.34 | | 5,780.17 | bigening Surplus/Deficit =Revenue-Expenditures | |
| | %(29.4) | 2,948.42 | 669.73 | (2,278.69) | 20.17 | (2,258.52) | Future Generation Reservation | |
| | | | | | | | Commitments & Expenditures | |
| | | | | | | | - = / | |
| | | | | | | | 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



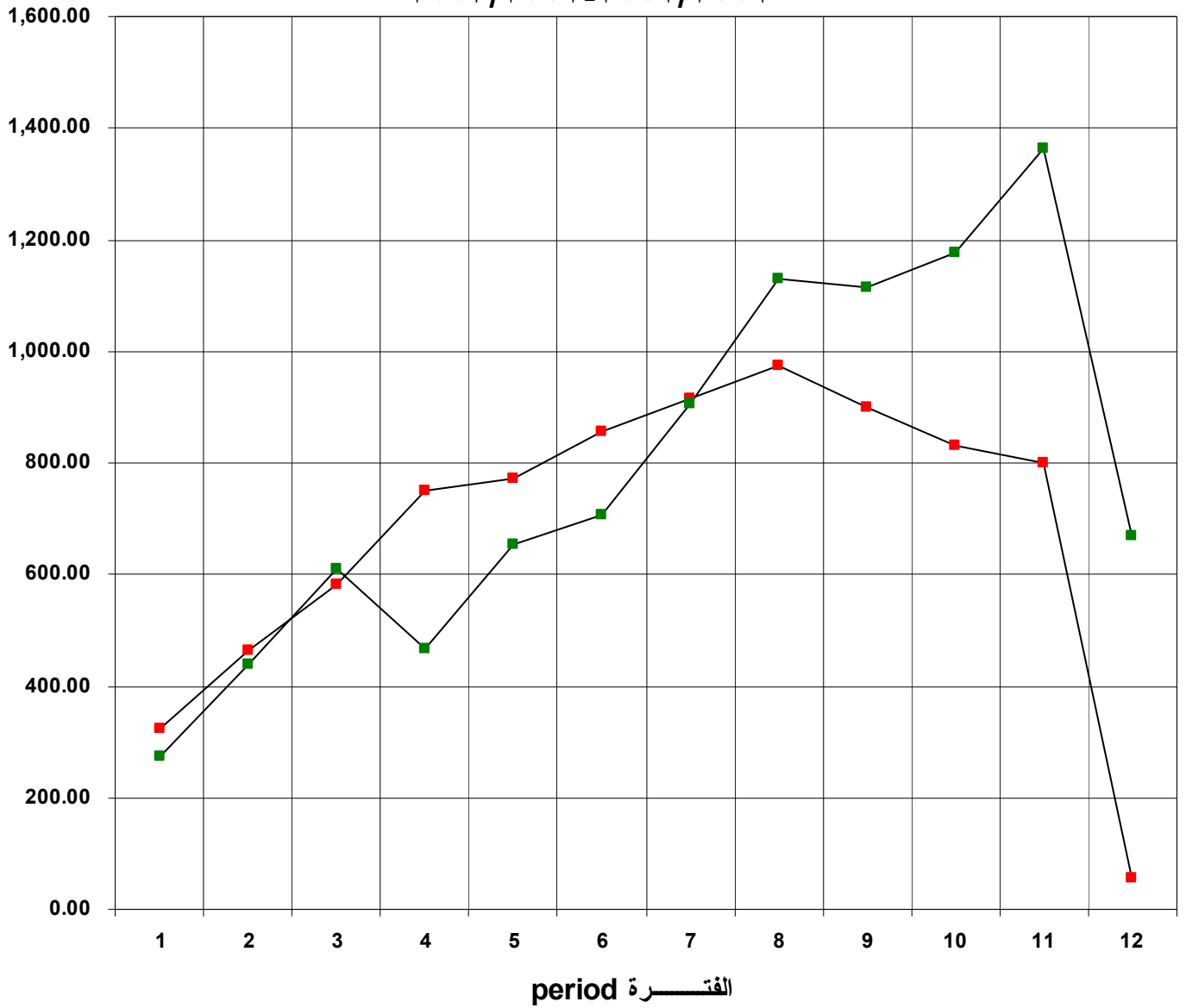
-2-

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) (2002/2001) السنة المالية (٢٠٠٣/٢٠٠٢) (2003/2002)

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

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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 Acouisions - |
| 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

