

التوجيه
نحو أداء متميز



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

تقرير المتابعة السنوي

لحسابات الإدارة المالية للدولة

2007/2006

الحساب الختامي للإدارة المالية للدولة

**Annual Report of
The State, Financial Administration
Final Account of the State, Financial
Administration Accounts**

Source: Integration Financial System Report

Content

المحتويات

Summary
Tables

الموجز
الجداول

**1- Analyzing Revenues,
Commitments, Expenditures.**

**1 - تحليل الإيرادات-المصروفات و
الالتزامات.**

**Chart-Analyzing Revenues,
commitments, Expenditures
&Budget Deficit/Surplus.**

**رسم بياني - لتحليل الإيرادات و
المصروفات و الالتزامات و العجز.**

**2-Comparing the percentage of
Surplus according to the periods.**

**2 - مقارنة العجز أو الفائض و نسبة
العجز حسب الفترات الموضحة.**

**Chart-Analyzing Revenues,
Expenditures & commitment
&Deficit.**

**رسم بياني - لتحليل الإيرادات و
المصروفات و الالتزامات و العجز.**

**3-Expenditures, Revenues on the
state Ministries & Departments.**

**3- المصروفات و الإيرادات للوزارات و
الإدارات الحكومية.**

**4-Analyzing Revenues &
Expenditures on the Economic
Level.**

**4- تحليل الإيرادات و المصروفات على
المستوى الاقتصادي.**

**Chart-Expenditures on the
Economic Level.**

**رسم بياني - للمصروفات على المستوى
الاقتصادي.**

Summary

موجز

** The Budget of the fiscal year 2006/2007 Issued on the law No. (40) to the year 2006.

** صدرت ميزانية السنة المالية 2007/2006 بالقانون رقم (40) لسنة 2006 .

First: the Revenues

أولا/الإيرادات

The Total Revenues Estimates for the Fiscal year 2006/2007 Reached to 8,519.68 million dinars While Actual Revenues until 31/03/2007 (final account) Reached to 15,509.26 million dinars at the rate of %182.0 From the Budget Estimate Revenues.

بلغت تقديرات الإيرادات للسنة المالية 2007/2006 مبلغ 8,519.68 مليون دينار بينما بلغت الإيرادات المحصلة حتى 31/03/2007 (حساب ختامي) مبلغ 15,509.26 مليون دينار بنسبة % 182.0 من تقديرات الإيرادات بالميزانية .

Second: the Expenditures

ثانيا/المصروفات

The Expenditure allocations for the Fiscal year 2006/2007 Reached 11,122.78 million dinars. The Actual Expenditure Until 31/03/2007 (final account) reached 10,306.37 million dinars At a rate of %92.7 from the Budget Estimate.

بلغت اعتمادات المصروفات بعد التعديل للسنة المالية 2007/2006 مبلغ 11,122.78 مليون دينار وبلغت المصروفات الفعلية حتى 31 /03/2007 (حساب ختامي) مبلغ 10,306.37 مليون دينار بنسبة %92.7 من ربط الميزانية .

Third: the Commitments

ثالثا/الالتزامات

According to Article (1) of the law No.106 for the year 1976 Therefore, the Commitments for Future Generation Reserve to the period reached 1,550.93 million dinars with rate Of%182.0 with rate from the period Estimate, While the transfer amount For the Future Generation Reserve

طبقا لنص المادة الأولى من القانون 106 لسنة 1976 بلغ المخصص لاحتياطي الأجيال القادمة (10% من الإيرادات المحصلة) عن الفترة 1,550.93 مليون دينار بنسبة % 182.0 من تقديرات الفترة حيث أن المبلغ المحول لاحتياطي الأجيال القادمة يتناسب طردا مع الإيرادات.

Fourth: the Period Result for the Budget Surplus/deficit

رابعاً/ نتيجة الفترة فائض/عجز الميزانية

Budget surplus of the period million dinars but reaches 3,651.96 the Deficit according to the period was (3,455.07) million dinars with increase of 7,107.03 million dinars of what Estimate for the period. And it's as follows: -

بلغ فائض الميزانية عن الفترة 3,651.96 مليون دينار في حين كان العجز المتوقع عن الفترة (3,455.07) مليون دينار و عليه تكون الزيادة 7,107.03 مليون دينار وهي محصلة كالتالي:

Increasing in oil Revenue than the period estimated of 6,774.99 million dinars.

زيادة الإيرادات النفطية الفعلية عن المقدر للفترة بمقدار 6,774.99 مليون دينار

Increasing in non-oil Revenues than the period estimated of 214.59 million dinars.

زيادة الإيرادات غير النفطية الفعلية عن المقدر للفترة بمقدار 214.59 مليون دينار وفر في المصروفات الفعلية عن المقدر للفترة بمقدار 816.41 مليون دينار

Decreasing in Expenditure than the period estimated of 816.41 million dinars.

زيادة في الالتزامات بمقدار (698.96) مليون دينار.

Increasing in commitment of (698.96) million dinars.

جملة الزيادة 7,107.03 مليون دينار .

Total increasing 7,107.03 million dinars.

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

2007 31
To 31 March 2007

To nearest million dinars

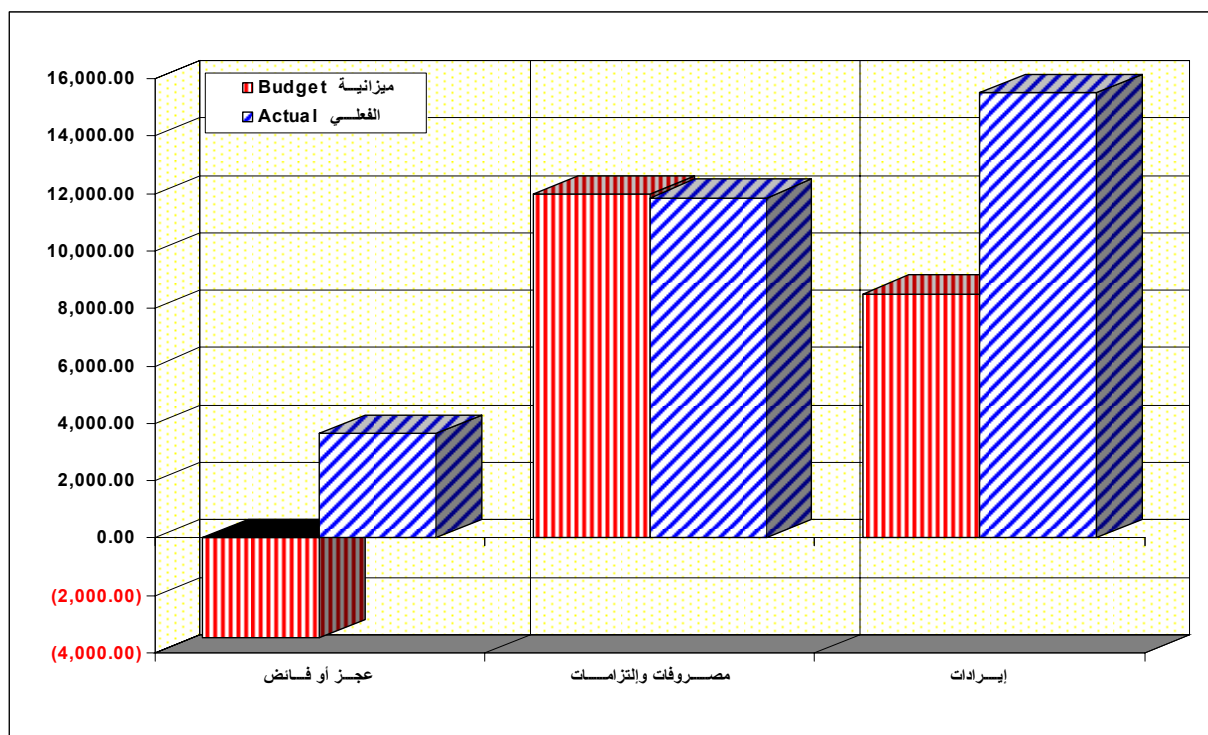
2007/2006
Fiscal year 2006/2007

| % | The total Budget allocations | | | | Revenues |
|------------|------------------------------|-----------------|-----------------|--------------------|---|
| | Rate | Differences | Actual | Budget allocations | |
| To Total % | | | | | |
| %93.6 | % 187.6 | 6,774.99 | 14,511.49 | 7,736.50 | Oil Revenues - |
| % 6.4 | % 127.4 | 214.59 | 997.77 | 783.18 | Non Oil Revenues - |
| % 100 | % 182.0 | 6,989.58 | 15,509.26 | 8,519.68 | Total Revenues |
| % 21.6 | % 98.1 | 44.11 | 2,225.89 | 2,270.00 | Expenditures |
| % 13.3 | % 96.0 | 56.50 | 1,372.50 | 1,429.00 | Salaries - |
| % 0.7 | % 58.2 | 55.42 | 77.08 | 132.50 | Services and Commodities - |
| % 9.6 | % 78.5 | 271.55 | 989.45 | 1,261.00 | Transports, Equipments Installations - |
| % 54.7 | % 93.6 | 388.83 | 5,641.45 | 6,030.28 | Construction, Maintenance and Public Expropriation - |
| % 100 | % 92.7 | 816.41 | 10,306.37 | 11,122.78 | Different Expenditure and Transferable payments - |
| | %(199.9) | 7,805.99 | 5,202.89 | (2,603.10) | Total Expenditures |
| | % 182.0 | (698.96) | 1 550. 93 | 851.97 | - = / Bigening Surplus/Deficit =Revenue-Expenditures |
| | % 99.0 | 117.45 | 11,857.30 | 11,974.75 | the Commitments |
| | %(105.7) | 7,107.03 | 3,651.96 | (3,455.07) | Commitments & Expenditures |
| | | | | | - = / Final Surplus/Deficit=Revenue- Commitments&Expenditures |

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

| Last Fiscal year of March | | | |
|-----------------------------|----------|-----------|---|
| The different in Percentage | Rate | Actual | Revenues |
| % (43.3) | % 331.0 | 12,955.45 | Oil Revenues - |
| % 14.2 | % 111.5 | 776.66 | Non Oil Revenues - |
| % (38.9) | % 298.0 | 13,728.11 | Total Revenues |
| | | | Expenditures |
| %(1.3) | % 99.4 | 1,930.89 | Salaries - |
| %(2.2) | % 98.2 | 1,057.89 | - |
| %(10.7) | %65.2 | 58.65 | Services and Commodities - |
| %(1.7) | % 79.8 | 750.48 | Transports,Equipments,Installations - |
| %(2.8) | %96.2 | 3,064.07 | Construction,Maninenance and Public Expropriation - |
| | | | Different Expenditure and Transferable Payments |
| %(2.3) | %94.9 | 6,861.98 | Total Expenditures |
| %(23.5) | %(261.4) | 6,866.13 | - = / bigening Surplus/Deficit =Revenue-Expenditures |
| %(38.9) | %298.0 | 1,372.81 | Future Generation Reservation Commitments |
| %(7.5) | % 107.0 | 8,234.79 | Commitments & Expenditures |
| %(40.6) | %(177.9) | 5,493.93 | - = / Final Surplus/Deficit=Revenue-Commitments&Expenditures |

Analyzing Revenues, Expenditures, Commitments & Budget deficit /Surplus

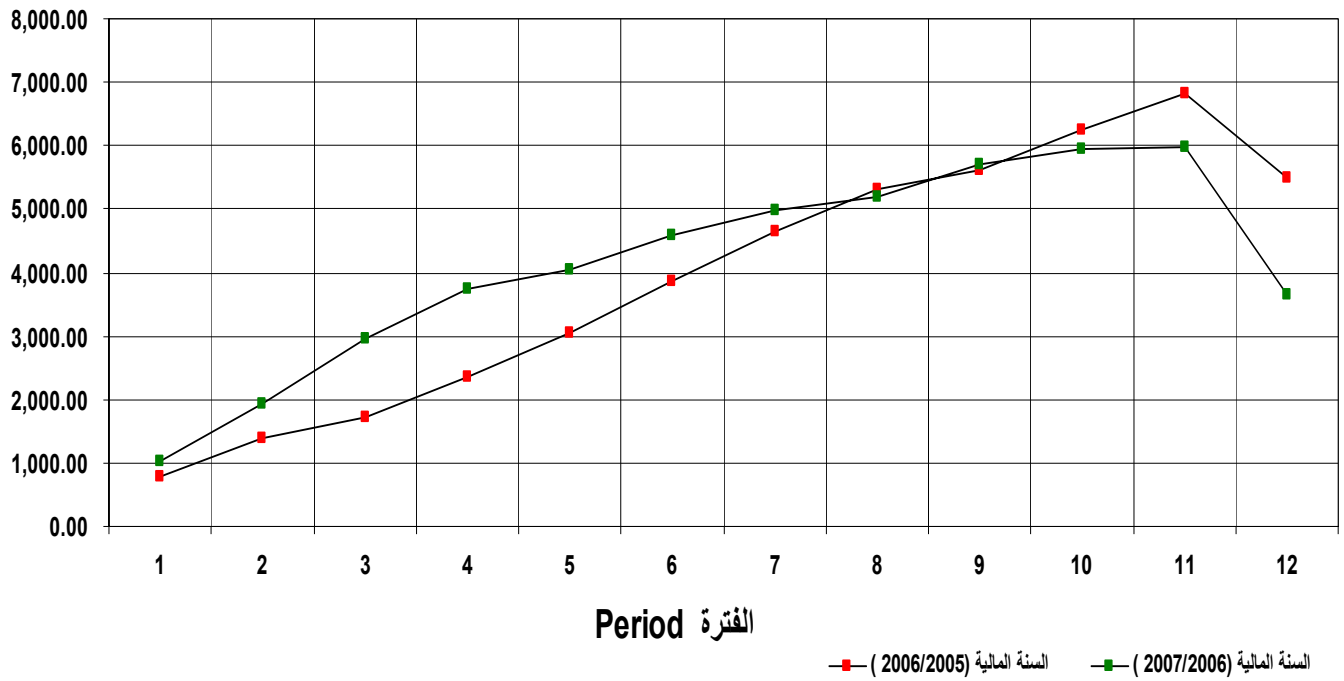


-2-

To nearest million dinars **Comparing the percentage of Surplus / deficit 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 |
|------------|---------------|--------------|--------------|--------------|-------------|---------------|------------|----------|----------|----------|-----------|-------------|
| 5,493.32 | 6,832.52 | 6,248.38 | 5,621.64 | 5,320.93 | 4,660.68 | 3,879.17 | 3,034.61 | 2,369.37 | 1,732.43 | 1,395.66 | 791.77 | 2006-2005 |
| 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 |
| 3,651.96 | 5,988.34 | 5,951.92 | 5,695.04 | 5,191.91 | 4,967.16 | 4,597.62 | 4,033.91 | 3,731.28 | 2,973.27 | 1,917.02 | 1,018.86 | 2007-2006 |

مقارنة فائض أو عجز الميزانية للسنتين الماليتين 2007/2006- 2006/2005
Comparing The Percentage Of The Deficit / Surplus
According To The Period 2005/2006 - 2006/2007



-4- Analyzing Revenues & Expenditures at the Economical level

| Actual Revenues & Expenditures on period | Budget allocations after adjustment | Budget allocations | Description |
|--|-------------------------------------|--------------------|---|
| | | | Revenues |
| 14,511,492,719.299 | 7,736,503,000 | 7,736,503,000 | Oil Revenues -1- |
| | | | Non Oil Revenues -2- |
| 287,554,954.148 | 244,109,000 | 244,109,000 | Tax Revenues - |
| 190,443,520.082 | 174,103,000 | 174,103,000 | Fees on Acquisitions |
| 691,402,012.425 | 538,546,000 | 538,546,000 | Services Revenues - |
| 18,812,819.480 | 525,000 | 525,000 | Capital Revenues - |
| 997,769,786.053 | 783,180,000 | 783,180,000 | Total Non Oil Revenues |
| 15,509,262,505.352 | 8,519,683,000 | 8,519,683,000 | Total Public Revenues |
| | | | Expenditures |
| 2,225,892,916.431 | 2,269,522,654 | 2,022,860,000 | Salaries - |
| 1,372,498,636.117 | 1,408,032,415 | 1,395,010,000 | Commodity Requisites - |
| | | | Miscellaneous Expenditure - |
| 1,143,194,917.515 | 1,145,010,930 | 1,027,049,600 | |
| 4,741,586,470.063 | 4,822,565,999 | 4,444,919,600 | Total Current Expenditure |
| | | | Capital Expenditure -2- |
| 77,081,936.725 | 123,663,541 | 117,775,000 | Transportation & Equipment - |
| 361,176,480.000 | 361,176,480 | 360,714,000 | Public Acquisitions - |
| 628,277,379.431 | 897,991,130 | 891,995,000 | Construction Expenditure - |
| 1,066,535,796.156 | 1,382,831,151 | 1,370,484,000 | Total Capital Expenditure |
| | | | Transfer Expenditure -3- |
| 4,302,010,867.981 | 4,667,593,629 | 4,493,583,000 | Internal Transfer Payments |
| 196,244,399.020 | 196,697,469 | 184,806,000 | External Transfer Payment |
| 4,498,255,267.001 | 4,864,291.098 | 4,678,389,000 | External Transfer Payment |
| | 53,091,752 | 372,207,400 | Supplementary Allocation -4- |
| 10,306,377,533.220 | 11,122,780,000 | 10,866,000,000 | Total Public Expenditures |
| 1,550,926,250.535 | 851,968,300 | 851,968,300 | Commitments |
| 11,857,303,783.755 | 11,974,748,300 | 11,717,968,300 | Total Commitments & Expenditures |
| 3,651,958,721.597 | (3,455,065,300) | (3,198,285,300) | Surplus/Deficit / |

(3)

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

| 2006/2005 | | | Paid &received Rate | Differences | Description |
|--------------------------------|-----------------|---------------------------|---------------------------|--------------------------|---|
| The different in Percentage | Rate | Moving on March | | | |
| | | | | | Revenues |
| % (43.3) | %331.0 | 12,955,452,490.980 | %187.6 | 6,774,989,719.299 | Oil Revenues -1- |
| % (5.9) | %125.1 | 247,078,107.022 | %117.8 | 43,445,954.148 | Non Oil Revenues -2- |
| % (11.5) | %123.7 | 175,953,831.963 | % 109.4 | 16,340,520.082 | Tax Revenues - |
| % 20.0 | %107.0 | 502,607,427.658 | % 128.4 | 152,856,012.425 | Fees on Acquisitions - |
| % 3870.6 | %90.2 | 22,970,192.377 | %3583.4 | 18,287,819.480 | Services Revenues - |
| | | | | | Capital Revenues - |
| % 14.2 | %111.5 | 772,655,727.057 | %127.4 | 214,589,786.053 | Total Non Oil Revenues |
| %(38.9) | %298.0 | 13,728,108,218.037 | %182.0 | 6,989,579,505.352 | Total Public Revenue |
| | | | | | Expenditures |
| %(1.3) | %99.4 | 1,930,892,767.672 | %98.1 | 43,629,737.569 | Salary - |
| %(1.1) | %98.6 | 1,057,892,377.610 | %97.5 | 35,533,778.883 | Commodity - |
| % 0.2 | %99.7 | 1,028,656,249.385 | %99.8 | 1,816,012.485 | Requisites - |
| | | | | | Miscellaneous Expenditure - |
| %(0.9) | %99.3 | 4,017,441,394.667 | %98.3 | 80,979,528.937 | Total Current Expenditure |
| %(14.7) | %73.1 | 58,647,335.088 | %62.3 | 46,581,604.275 | Capital Expenditure -2- |
| | %100.0 | 181,902,000.000 | %100.0 | | Transportation & Equipment - |
| %(9.0) | %76.9 | 568,575,470.037 | %70.0 | 269,713,750.569 | Public Acquisitions - |
| | | | | | Construction Expenditure - |
| %(4.6) | %80.8 | 809,124,805.125 | %77.1 | 316,295,354.844 | Total Capital Expenditure |
| %(6.7) | %98.8 | 1,855,462,477.871 | %92.2 | 365,582,761.019 | Transfer Expenditure -3- |
| %(0.1) | % 99.9 | 179,949,161.176 | %99.8 | 453,069.980 | Internal Transfer Payments |
| | | | | | External Transfer Payment |
| %(6.5) | %98.9 | 2,035,411,639.047 | %92.5 | 366,035,830.999 | External Transfer Payment |
| | | | | 53,091,752.000 | Supplementary Allocation -4- |
| %(2.3) | % 94.9 | 6,861,977,838.839 | %92.7 | 816,402,466.780 | Total Public Expenditures |
| %(38.9) | %298.0 | 1,372,810,821.804 | %182.0 | (698,957,950.535) | Commitments |
| %(7.5) | %107.0 | 8,234,788,660.643 | %99.0 | 117,444,516.245 | Total |
| %(40.6) | %(177.9) | 5,493,319,557.394 | %(105.7) | 7,107,024,021.597 | Commitments & Expenditures |
| | | | | | Surplus/Deficit / |

The Expenditures According to the Economic Division

Transfer

Capital

Current

تحویلی

رأسمالی

جاری

