



وزارة المالية
Ministry of Finance
State of Kuwait | دولة الكويت

موازنة
26/25
BUDGET

State Budget for the Fiscal Year 2025/2026

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Introduction

The general budget of the state of Kuwait reflects the approved plan for the financial year 2025/2026. 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 2025/2026 in accordance with the financial, social and economic policies of the country.

The main features of the annual budget 2025/2026:

- 1- The budget of the fiscal year 2025/2026 applying according to the guide and classified budget (Cash Basis) which is issued by Law no. (4) for the year 2015, according to the concept 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 2025/2026 was prepared according to the provision of the circular No. (3) for the year 2024 on the preparation of the ministries, government departments, attached authorities and the bases and rules to be followed in preparing them according to the budget (Cash Basis).
- 2- According to the principle of realism, oil revenues have been estimated according to the barrel price of 68 \$ / barrel, and the volume of production is 2.500 million / barrel per day.

3- Directing ministries, government agencies, attached authorities and independent institutions to study and prepare the revenue and expenditures estimation in accordance with the state public policy, regarding rationalization of spending, reducing and controlling expenses, eliminating unnecessary and secondary expenses that do not affect the performance of government agencies and working in accordance with laws, decrees and decisions issued up to date.

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



وزارة المالية

Ministry of Finance

دولة الكويت | State of Kuwait

موازنة 26/25 BUDGET

Part One

Decree Law No. (14) for Fiscal Year
2025 on Budget Appropriation for
Ministries and Government Departments

**Decree Law No (14) For the Year 2025
Concerning Budget Appropriation
Of Ministries and Government Departments
For The Fiscal Year 2025/2026**

- After reviewing the Constitution,
- And upon the Amiri order issued on 2 of Dhu Al Qidah 1445, corresponding to May 10 of 2024,
- The Decree Law No (106) for the year 1976 concerning the Future Generations Reserve Fund which modified by Law No (18) for the year 2020,
- The Decree Law No (31) for the year 1978 regarding the rules for preparing public budgets and the oversight of their implementation, the final accounts, and the amended laws related to it.
- And based on Decree No (84) for year 2024 regarding ministerial deputations and substitutions, and its amending decree.
- Based on the proposal of the Minister of Finance
- Upon the approval of the Council of Ministers, the following decree was issued:

Clause (1)

The revenues of the Ministries and Government Departments' Budget for the fiscal year 2025/2026 are estimated as 18,231,486,000 KD (Eighteen billion, two hundred thirty-one million, four hundred eighty-six thousand Kuwaiti Dinars only), which covers what is stated in Table (A) attached to this Decree Law.

Clause (2)

The Expenditures of the Ministries and Government Departments' budget for the fiscal year 2025/2026 are estimated at 24,538,000,000 KD (Twenty-four billion, five hundred thirty-eight million Kuwaiti Dinars only), distributed on the Chapters listed in the Table (B) attached to this Decree law.

Clause (3)

Expenditures are estimated to exceed revenues 6,306,514,000 KD (Six billion, three hundred six million, five hundred fourteen thousand Kuwaiti Dinars only).

Clause (4)

The Prime Minister and the ministers, each within their jurisdiction, shall implement this Decree Law, which will be published in the official gazette and come into effect as of April 1, 2025.

**Amir Of Kuwait
Meshal Al Ahmed Al Jaber Al Sabah**

**Acting Prime Minister
Fahad Yusuf Saud Al-Sabah**

**Minister of Finance
Noora Sulaiman Alfassam**

**Issued at Al seef Palace On : 17 Ramdan 1446
Corresponding to : 17 March 2025**

Table (A)
Revenues Estimates of Ministries
& Government Departments for Fiscal Year 2025/2026

Group	Chapter	Description	Fiscal Year 2025/2026	
			Detailed	Total
	11	Oil Revenues		15,305,473,000
111		Crude oil and gas	15,305,473,000	
	12	Taxes		631,267,000
121		Taxes on income, profits, and capital gains	185,000,000	
122		Taxes on payroll and workforce	0	
123		Taxes on property	26,000,000	
124		Taxes on goods and services	0	
125		Taxes on international trade and transactions	420,267,000	
126		Other taxes	0	
	13	Social Contributions		120,000,000
131		Social security contributions	0	
132		Other social contributions	120,000,000	
	14	Grants		0
141		From foreign governments	0	
142		From international organizations	0	
143		From other general government units	0	
	15	Other revenues		2,068,023,000
151		Property income	109,531,000	
152		Sales of goods and services	1,202,359,000	
153		Fines, penalties, and forfeits	366,591,000	
154		Voluntary transfers other than grants	0	
155		Miscellaneous and unclassified revenue	389,542,000	
	16	Asset disposal and other non-operating revenue		106,723,000
162		Disposal of non-financial assets	103,451,000	
163		Differences in currency exchange rates	3,272,000	
Total Revenues			18,231,486,000	18,231,486,000

Table (B)
Budget Expenditure Allocations for Ministries and Government Departments for Fiscal Year 2025/2026

Number	Entity	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures
		Guidance 2 - Current expenses						Guidance 3 - Capital expenditures	
		21 Compensation of Employees	22 Goods and Services	25 Subsidies	26 Grants	27 Social Benefits	28 Other Expenditures and Remittances	32 Capital Expenditures	
1	Head of State						50,000,000		50,000,000
2	Amiri Diwan	40,448,000	64,534,000			6,000,000	67,081,000	50,534,000	228,597,000
3	State Audit Bureau	81,153,000	2,520,000			13,000	342,000	1,924,000	85,952,000
4	Council of Ministers	46,495,000	17,683,000				513,000	4,082,000	68,773,000
5	Fatwa and Legislation Department	54,904,000	1,030,000				2,240,000	182,000	58,356,000
6	Supreme Council for Planning and Development	8,619,000	1,240,000				500,000	425,000	10,784,000
7	Civil Service Commission	23,200,000	2,970,000				8,156,000	777,000	35,103,000
8	Ministry of Foreign Affairs	122,897,000	74,427,000			20,035,000	3,840,000	43,645,000	264,844,000
9	Ministry of Finance - General Administration	83,127,000	36,051,000			70,000	12,311,000	5,971,000	137,530,000
10	Ministry of Finance - General Accounts			20,243,000	5,672,454,000	14,000,000	270,119,000	0	5,976,816,000
11	General Administration of Customs	151,273,000	1,654,000				491,000	1,696,000	155,114,000
12	Ministry of Commerce and Industry	52,140,000	6,710,000	384,638,000		75,000	303,000	3,128,000	446,994,000
13	Ministry of Justice	32,938,000	1,351,000				335,583,000	5,015,000	374,887,000
14	Ministry of Interior	1,430,933,000	130,459,000			21,150,000	13,920,000	102,332,000	1,698,794,000
15	Ministry of Defence	1,295,027,000	513,388,000			18,200,000	20,824,000	172,381,000	2,019,820,000
16	Kuwait National Guard	390,256,000	34,135,000			10,000	2,190,000	64,121,000	490,712,000

Table (B)
Budget Expenditure Allocations for Ministries and Government Departments for Fiscal Year 2025/2026

Number	Entity	Current expenses & Capital expenditures							Total Current expenses & Capital expenditures
		Guidance 2 - Current expenses						Guidance 3 - Capital expenditures	
		21 Compensation of Employees	22 Goods and Services	25 Subsidies	26 Grants	27 Social Benefits	28 Other Expenditures and Remittances	32 Capital Expenditures	
17	Ministry of Education	2,634,104,000	94,104,000			5,530,000	2,114,000	23,235,000	2,759,087,000
18	Ministry of Higher Education	31,447,000	5,051,000			19,400,000	704,205,000	523,000	760,626,000
19	Ministry of Health	1,364,051,000	819,948,000			189,825,000	28,338,000	119,647,000	2,521,809,000
20	Ministry of Social Affairs	99,193,000	9,307,000			241,005,000	1,405,000	6,160,000	357,070,000
21	Ministry of Information	205,495,000	39,585,000			15,000	1,857,000	7,118,000	254,070,000
22	Ministry of Awqaf and Islamic Affairs	415,832,000	39,071,000		300,000		3,486,000	12,505,000	471,194,000
23	Awqaf General Secretariat	7,522,000	822,000				43,000	23,000	8,410,000
24	Ministry of Communications	76,905,000	13,307,000				710,000	12,496,000	103,418,000
25	Ministry of Public Works	309,312,000	84,082,000				10,780,000	534,842,000	939,016,000
26	National Council for Culture, Arts, and Letters	19,359,000	8,030,000				2,274,000	5,776,000	35,439,000
27	Ministry of Oil	12,027,000	2,090,000	700,000,000			3,701,000	151,000	717,969,000
28	Ministry of Electricity, Water, and Renewable Energy	787,860,000	1,740,048,000				1,361,000	577,525,000	3,106,794,000
29	Directorate General of Civil Aviation	150,919,000	30,736,000				140,000	60,288,000	242,083,000
31	Central Statistical Bureau	6,120,000	727,000				40,000	131,000	7,018,000
32	Bureau of Financial Controllers	20,133,000	1,641,000				100,000	2,125,000	23,999,000
33	Kuwait Financial Investigations Unit	3,385,000	1,781,000				227,000	74,000	5,467,000
34	Competition Protection Agency	6,541,000	797,000				25,000	33,000	7,396,000
35	Central Agency for Information Technology	7,900,000	86,284,000				300,000	6,811,000	101,295,000
36	National Cybersecurity Center	6,989,000	5,161,000				90,000	524,000	12,764,000
Total Expenses		9,978,504,000	3,870,724,000	1,104,881,000	5,672,754,000	535,328,000	1,549,609,000	1,826,200,000	24,538,000,000

**Distribution of Revenues Estimates
Deficit and Surplus Commitments for Fiscal Year 2025/2026**

	Fiscal Year 2025/2026	
	Amount	Percentage
Expenditures Allocations of Ministries and Government Departments	24,538,000,000	135%
Difference Between Expenditure Allocations and Revenues	-6,306,514,000	-35%
Total	18,231,486,000	100%



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Part Two

Summary of Revenues and
Expenditures

Revenues

Chapter number	Chapter name	Amount KD Million	Percentage
11	Oil Revenues	15,305.473	83.95
12	Taxes	631.267	3.46
13	Social Contributions	120.000	0.66
14	Grants	0.000	0.00
15	Other revenue	2,068.023	11.34
16	Revenues disposal of assets and other non-operating revenues	106.723	0.59
Total Revenues		18,231.486	100.00

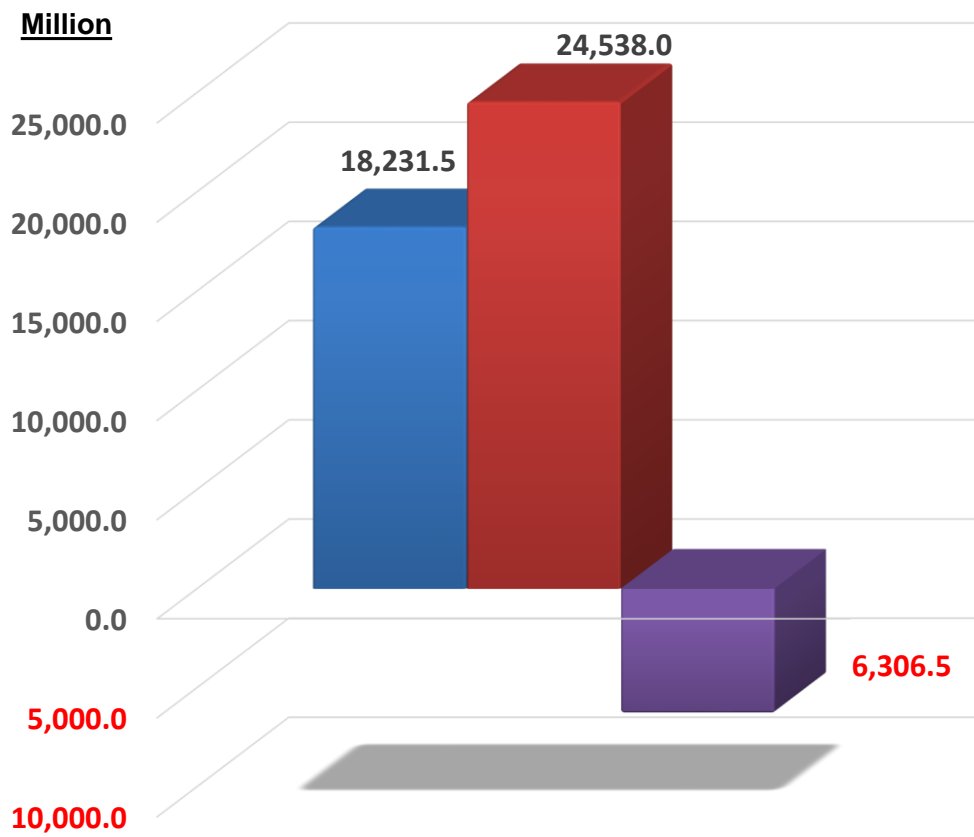
Current Expenses and Capital Expenditures

Chapter number	Chapter name	Amount KD Million	Percentage
21	Compensation of employees	9,978.504	40.67
22	Goods and Services	3,870.724	15.77
25	Subsidies	1,104.881	4.50
26	Grants	5,672.754	23.12
27	Social benefits	535.328	2.18
28	Other Expenditures and Remittances	1,549.609	6.32
Total Current Expenses		22,711.800	92.56
32	Purchase non-current assets	1,826.200	7.44
Total Capital Expenditures		1,826.200	7.44
Total Current Expenses and Capital Expenditures		24,538.000	100.00

Difference Between Expenditure Allocations and Revenues

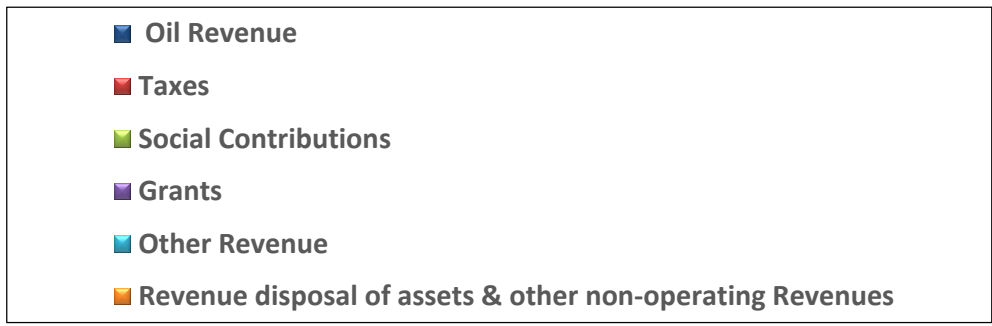
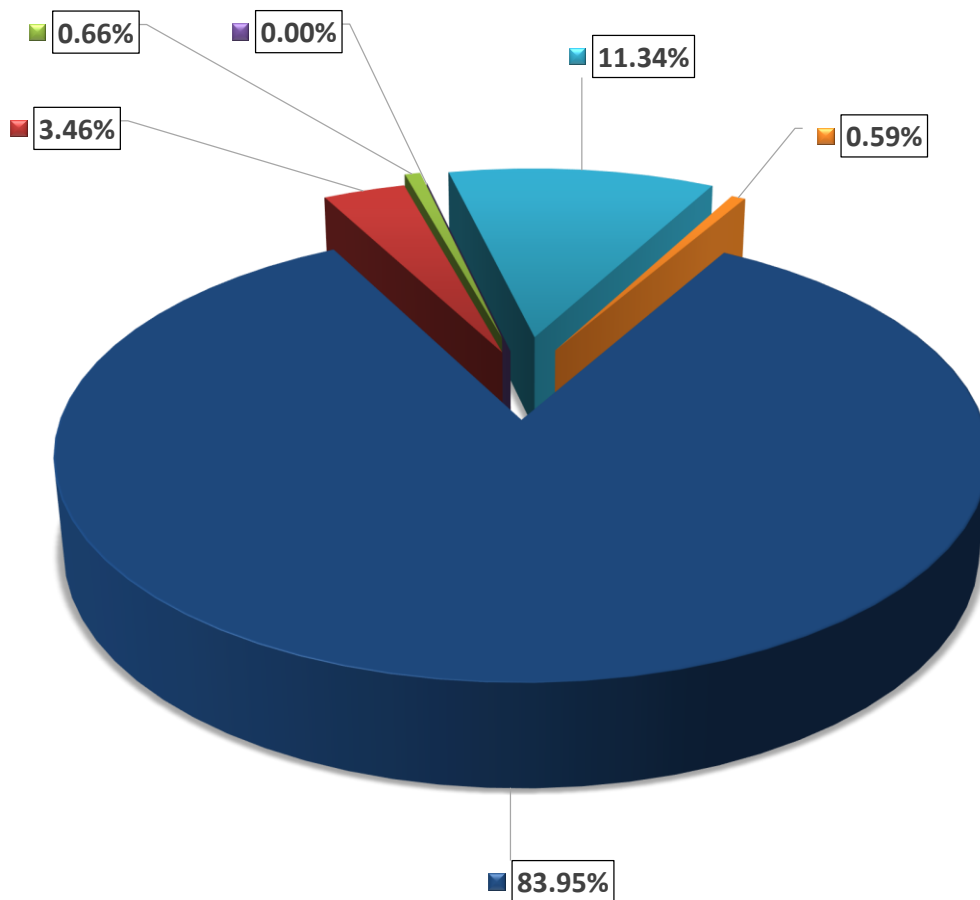
Deficit	-6,306.514
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Summary of Financial Position

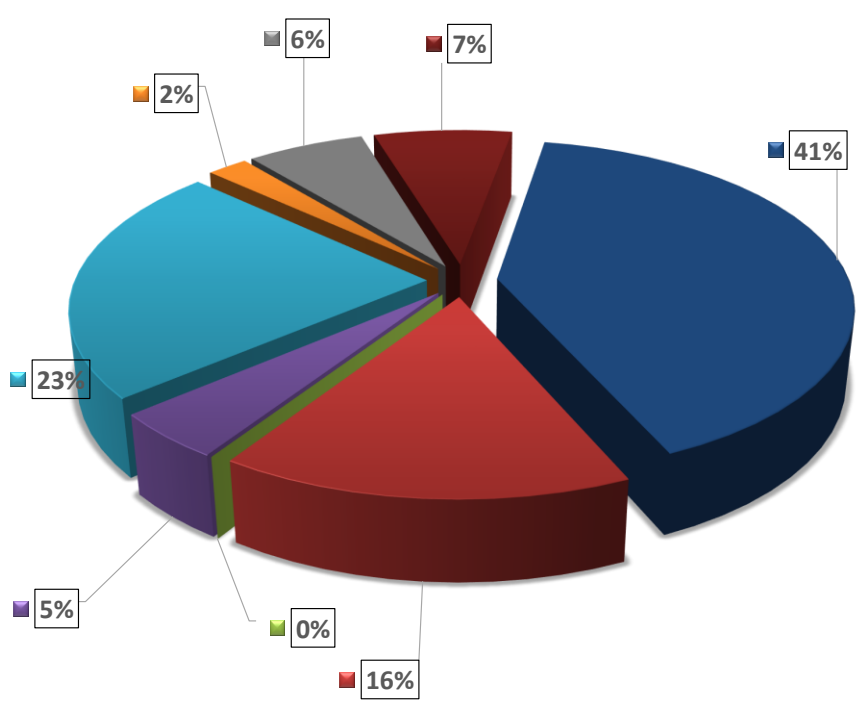


■ Revenues ■ Expenditure ■ Surplus

Revenues by Chapters



Expenditures by Chapters



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



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الفصل الثالث

الإيرادات

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				11	Oil Revenues	15,305.473	83.95
			111		Crude Oil and Gas	15,305.473	83.95
		1111			Crude Oil and Gas	15,051.588	82.56
	111101				Crude Oil and Gas	15,051.588	82.56
11110101					Crude Oil and Gas	15,051.588	82.56
		1112			Gas	253.885	1.39
	111201				Gas	253.885	1.39
11120101					Gas	253.885	1.39
				12	Taxes	631.267	3.46
			121		Taxes on income,profits, and capital gains	185.000	1.01
	1211				Taxes on income,profits, and capital gains- by individuals	0.000	0.00
12110101					Taxes on income,profits, and capital gains- by individuals	0.000	0.00
		1212			Taxes on income,profits, and capital gains- by corporations and other enterprises	185.000	1.01
	121202				Income Tax from Foreign Companies	95.000	0.52
12120210					Income Tax from Subsidiary Companies	90.000	0.49
12120211					Income Tax Fines from Subsidiary Companies	5.000	0.03
	121203				Taxes on Kuwaitis companies	50.000	0.27
12120301					Taxes on Kuwaitis companies	50.000	0.27
	121204				Zakat collected from the kuwait companies	10.000	0.05
12120401					Zakat collected from the kuwait companies	10.000	0.05
	121205				Contributions of Kuwaiti companies in the state budget	29.500	0.16
12120501					Contributions of companies in Security Justice	0.050	0.00
12120502					Contributions of companies in Defense	0.050	0.00
12120503					Contributions of companies in Educational Services	10.200	0.06
12120504					Contributions of companies in Health Services	10.620	0.06
12120505					Contributions of companies in Social solidarity and social Affairs	0.600	0.00
12120506					Contributions of companies in Information Services	0.050	0.00
12120507					Contributions of companies in Religious Services	0.500	0.00
12120508					Contributions of companies in Housing	7.080	0.04
12120509					Contributions of companies in Infrastructures	0.150	0.00

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12120510					Contributions of companies in Electricity & Water	0.100	0.00
12120511					Contributions of companies in Agriculture & Fish	0.100	0.00
	121207				Revenues of issuing tax certificates or others	0.500	0.00
12120701					Revenues of issuing tax certificates or others	0.500	0.00
			123		Taxes on property	26.000	0.14
		1235			Other nonrecurrent taxes on property	26.000	0.14
	123501				Property transfer fees	26.000	0.14
12350101					Land	6.000	0.03
12350102					Real Estates	20.000	0.11
			125		Taxes on international trade on transactions	420.267	2.31
		1251			Customs and other import duties	400.165	2.19
	125101				Customs Taxes and Duties	400.000	2.19
12510101					Customs Taxes and Duties	400.000	2.19
	125102				Customs Taxes and Duties	0.165	0.00
12510201					Storage Duties	0.075	0.00
12510202					Licenses Duties	0.090	0.00
		1256			Other taxes on international trade and transactions	20.102	0.11
	125601				International Airport Departure Charges	11.500	0.06
12560101					International Airport Departure Charges	11.500	0.06
	125602				Ships Travel fees	0.002	0.00
12560201					Ships Travel fees	0.002	0.00
	125603				Over flight fees	8.000	0.04
12560301					Over flight fees	8.000	0.04
	125699				Other fees	0.600	0.00
12569901					Other fees	0.600	0.00
			13		Social Contributions	120.000	0.66
			132		Other social contributions	120.000	0.66
		1322			Health assurance contributions	120.000	0.66
	132201				Health assurance contributions	120.000	0.66
13220101					Health assurance contributions	120.000	0.66

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				15	Other Revenues	2,068.023	11.34
			151		Property income	109.531	0.60
		1511			Interest	37.200	0.20
	151101				Current Account Profits	37.200	0.20
15110101					Current Account Profits	37.200	0.20
		1514			Rent	72.331	0.40
	151401				Lands	70.481	0.39
15140101					Industrial and Agricultural Plots	16.100	0.09
15140102					Chalets	11.000	0.06
15140103					Car Parks	1.360	0.01
15140105					Real Estates invesment	40.800	0.22
15140199					Other Lands	1.221	0.01
	151402				Rent frequency (satellite waves)	1.850	0.01
15140201					Rent frequency (satellite waves)	1.850	0.01
			152		Sales of goods and services	1,202.359	6.59
		1521			Sales of goods and services	91.700	0.50
	152101				Advertisements	2.401	0.01
15210101					Television	1.500	0.01
15210102					Radio broadcasting	0.200	0.00
15201105					International Airport Advertisements	0.701	0.00
	152102				Sale of TV Programs	0.000	0.00
15210201					Sale of TV Programs	0.000	0.00
	152103				Leases	80.565	0.44
15210301					Commercial Markets	47.700	0.26
15210302					International Airport Shops	2.000	0.01
15210303					Houses	2.983	0.02
15210304					Appropriated Real Estates	0.450	0.00
15210305					Government Houses	0.380	0.00
15210306					Auditorium	0.620	0.00
15210307					Rent different government facilities	11.550	0.06

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15210308					Rent government locations	10.429	0.06
15210331					Means of Transportation	0.000	0.00
15210332					Means of Transport, Equipment and Supplies Rents	0.015	0.00
15210399					Other Rents	4.438	0.02
	152104				Government Authorities Publications	0.700	0.00
15210401					Government Authorities Publications	0.700	0.00
	152105				Radio and television services revenues	0.030	0.00
15210501					Radio and television services revenues	0.030	0.00
	152106				Binding services to private companies contracts	5.004	0.03
15210601					Binding services to private companies contracts	5.004	0.03
	152107				Sale of medicines and drugs	3.000	0.02
15210701					Sale of medicines and drugs	3.000	0.02
		1522			Administrative fees	130.854	0.72
	152201				Registration of Companies & Insurance documents fees	10.703	0.06
15220101					Registration of Companies fees	10.703	0.06
15220102					Insurance documents fees	0.000	0.00
	152202				Permit Orders	11.153	0.06
15220201					Permit Orders	11.153	0.06
	152203				Precious Metal Marking Charges	3.690	0.02
15220301					Gold Marking Charges	3.150	0.02
15220302					Silver Marking Charges	0.300	0.00
15220303					Artifacts and precious stone fees	0.240	0.00
	152204				Trade Marks - Duties	6.960	0.04
15220401					Trade Marks - Duties	6.960	0.04
	152206				Judicial Duties	33.060	0.18
15220601					Lawsuits Charges	33.000	0.18
15220602					Certification and Personal Status Duties	0.060	0.00
	152207				Driving Licenses Charges	2.100	0.01
15220701					Driving Licenses Charges	2.100	0.01

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152209				Aircraft's Validity and Pilots Licenses	0.920	0.01
15220901					Aircraft's Validity and Pilots Licenses	0.920	0.01
	152210				Survey & Registration of Ships	0.000	0.00
15221001					Survey & Registration of Ships	0.000	0.00
	152212				Administration fees-Tenders and Practices	3.592	0.02
15221201					Administration fees-Tenders and Practices	3.215	0.02
15221202					Administration fees - First time Subscription fees	0.000	0.00
15221203					Administration fees - First time Classification fees	0.000	0.00
15221204					Administration fees - Renewal fees	0.000	0.00
15221205					Administration fees - Signified Approval fees	0.000	0.00
15221206					Administration fees - Grievance requests fees on Tender	0.177	0.00
15221207					Administration fees - Request to upgrade the classification category fourth to third	0.000	0.00
15221208					Administration fees - Request to upgrade the classification category third to second	0.000	0.00
15221209					Administration fees - Request to upgrade the classification category second to first	0.000	0.00
15221210					Administration fees - Changing Contractor data or Legal Entity fees	0.000	0.00
15221211					Administration fees - Request to issue a Second Certificate or a Replacement	0.000	0.00
15221212					Administration fees - Request Certificate whom it may concern	0.000	0.00
15221214					Administration fees - Electronic Archive (yearly subscription)	0.000	0.00
15221215					Administration fees - Electronic directory of companies service (yearly subscription)	0.000	0.00
15221216					Purchase documentation for rehabilitation	0.000	0.00
15221217					Administration fees - Classification Certificate Renewal Fees	0.100	0.00
15221218					Administration fees - Grievance requests fees special for Qualification	0.100	0.00
	152213				Administration fees-Auctions	0.027	0.00
15221301					Administration fees-Auctions	0.027	0.00
	152214				Administration fees-Samples and Appliances Assay	0.710	0.00
15221401					Administration fees-Samples and Appliances Assay	0.710	0.00
	152215				Administration fees - Supervision	0.377	0.00
15221501					Administration fees - Supervision	0.377	0.00

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152217				Administration fees - Certificates Issuance	1.478	0.01
15221701					Administration fees - Certificates Issuance	1.328	0.01
15221702					Administration fees - Certificate of Origin Establishment Fees	0.150	0.00
	152218				Residency fees	29.100	0.16
15221801					Labor residences fees	15.050	0.08
15221802					Private Maids Residence	7.000	0.04
15221803					Dependent Residency	7.050	0.04
	152219				Action fees	0.130	0.00
15221901					Action fees	0.130	0.00
	152220				Permission fees	0.300	0.00
15222001					Permission fees	0.300	0.00
	152221				Sale of land and real estate at auction procedure fees	0.035	0.00
15222101					Sale of land and real estate auction procedure fees	0.035	0.00
	152222				Offers and awards fees	0.950	0.01
15222201					Offers and awards fees	0.950	0.01
	152224				Rehabilitation companies fees	0.015	0.00
15222401					Rehabilitation companies fees	0.015	0.00
	152225				lands fees	4.500	0.02
15222501					lands fees	4.500	0.02
	152228				Vehicle and mobile Vehicle licensing fees	0.040	0.00
15222801					Vehicle and mobile Vehicle licensing fees	0.040	0.00
	152229				Issuance and Renewal of brokerage book fees	0.040	0.00
15222901					Issuance and Renewal of brokerage book fees	0.040	0.00
	152230				Issuance, Renewal and addition of ration card	0.205	0.00
15223001					Issuance, Renewal and addition of ration card	0.205	0.00
	152231				Quran review fees	0.040	0.00
15223101					Quran review fees	0.040	0.00
	152232				Traffic Fees	12.500	0.07
152223201					Traffic Fees	12.500	0.07
	152233				Citizenship Fees	1.500	0.01
15223301					Citizenship Fees	1.500	0.01

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152234				Criminal investigation Fees	0.030	0.00
15223401					Criminal investigation Fees	0.030	0.00
	152235				Visa Fees	0.750	0.00
15223501					Visa Fees	0.750	0.00
	152236				economic concentration fees	1.105	0.01
15223601					economic concentration fees	1.105	0.01
	152299				Miscellaneous fees	4.844	0.03
15229901					Miscellaneous fees	4.844	0.03
		1523			Incidental sales by nonmarket establishments	979.805	5.37
	152301				Sale of Confiscated Goods	0.001	0.00
15230101					Sale of Confiscated Goods	0.001	0.00
	152302				Car Park Meters Proceeds	0.002	0.00
15230201					Car Park Meters Proceeds	0.002	0.00
	152303				Studying Fees	0.650	0.00
15230303					Training Courses	0.035	0.00
15230304					Education fees	0.135	0.00
15230399					Miscellaneous	0.480	0.00
	152304				Government Publications Sale	4.219	0.02
15230401					Al-arabi magazine	0.080	0.00
15230402					Official Gazette	0.200	0.00
15230403					Arabic Heritage Books	0.002	0.00
15230404					Kuwait magazine	0.002	0.00
15230405					Islamic Perception Magazine	0.037	0.00
15230406					School Books	2.000	0.01
15230407					Intellectual World Magazine	0.025	0.00
15230408					International Theatre Series	0.028	0.00
15230409					Justice Magazine	0.001	0.00
15230410					Issuance's and Laws	0.003	0.00
15230411					World of Knowledge Series	0.150	0.00
15230412					Labor Cultural Magazine	0.010	0.00

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230413					Al-arabi Junior magazine	0.060	0.00
15230414					Religious Books	0.001	0.00
15230415					Fenon Magazine	0.000	0.00
15230416					Sale of Customs Printings	1.600	0.01
15230499					Other Publications	0.020	0.00
	152306				Quarantine Charges	0.120	0.00
15230601					Physic	0.120	0.00
	152307				Hospital Revenues	65.000	0.36
15230701					Hospital Revenues	65.000	0.36
	152308				Health inshurance revenue	0.020	0.00
15230801					Health inshurance revenue	0.020	0.00
	152309				Electricity Revenues	538.220	2.95
15230901					Sale of Electric Current	500.000	2.74
15230902					Using Meters	0.250	0.00
15230903					Materials and Tools	2.400	0.01
15230904					Workers Wages	0.500	0.00
15230905					Electric Current Receipts Charges	35.000	0.19
15230906					Charges of Electric Extensions Testing	0.070	0.00
	152310				Water Revenues	255.560	1.40
15231001					Fresh	250.000	1.37
15231002					Brackish	3.000	0.02
15231004					Treatment Water	0.560	0.00
15231005					Water Extensions Charges	2.000	0.01
	152311				Civil Aviation	49.514	0.27
15231101					Aircraft's Landing & Parking	15.000	0.08
15231102					Kuwait Aviation Manual Subscription	0.001	0.00
15231103					Providing Weather Information	0.003	0.00
15231104					Renting Telegraphic Wireless Sets	0.010	0.00
15231105					Passengers Transport Bridge	2.500	0.01
15231106					passengers Baggage Balance Charges	6.000	0.03

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15231107					Transit charges	1.000	0.01
15231109					Airport Service Fees for Departures	14.000	0.08
15231110					Airport Service Fees for Arrivals	11.000	0.06
	152312				Post	0.890	0.00
15231201					Postal Stamps	0.150	0.00
15231202					Stamping Tools and Meters	0.030	0.00
15231203					Parcels Delivery Service Charges	0.000	0.00
15231204					Exchange Variances of Air and Surface Mail	0.560	0.00
15231205					Mail Boxes Renting Charges	0.100	0.00
15231206					Postage	0.050	0.00
	152313				Cable and Telephone	56.206	0.31
15231303					Telex Communications	0.000	0.00
15231304					International Calls	6.000	0.03
15231305					Telephone Subscriptions	50.000	0.27
15231306					Telephone Installation	0.200	0.00
15231307					Telephone Subscriptions application fees	0.004	0.00
15231308					Telephone Vouchers fees	0.000	0.00
15231309					Rent of Telephone,Cables & Telex Channels	0.000	0.00
15231310					Information Transmission Circles	0.000	0.00
15231312					Telegrams	0.002	0.00
	152314				Ports Services(Harbors)	7.600	0.04
15231401					Port Charges	4.000	0.02
15231402					Net Auction Sale	0.800	0.00
15231403					Transporting,Storing and Handling	2.800	0.02
	152315				Maintenance Revenues	0.080	0.00
15231501					Maintenance Revenues	0.080	0.00
	152316				Celebrations Revenues	1.000	0.01
15231601					Celebrations Revenues	1.000	0.01
	152317				Scripts and Specifications	0.001	0.00
15231701					Scripts and Specifications	0.001	0.00

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152320				Holding Fairs	0.020	0.00
15232001					Holding Fairs	0.020	0.00
	152322				Sale of Government Materials and Products	0.002	0.00
15232201					Sale of Government Materials and Products	0.002	0.00
	152324				Revenues of impounded vehicles	0.700	0.00
15232401					Revenues of impounded vehicles	0.700	0.00
			153		Fines, penalties, and forfeits	366.591	2.01
		1531			Fines and penalties	311.900	1.71
	153101				Panel Fines	50.500	0.28
15310101					Panel Fines	50.500	0.28
	153102				Traffic Violations	200.000	1.10
15310201					Traffic Violations	200.000	1.10
	153103				Penalties on Employees	4.464	0.02
15310301					Penalties on Employees	4.464	0.02
	153105				Fines	56.936	0.31
15310501					Fines	56.836	0.31
15310502					Money Laundering and Terrorist Financing Fines	0.100	0.00
		1532			forfeits	54.691	0.30
	153201				forfeits of Guarantees	52.191	0.29
15320101					forfeits of Legal Guarantees	0.300	0.00
15320102					forfeits of Bankes Guarantees	1.891	0.01
15320103					confiscations of money laundering and terrorist financing funds	50.000	0.27
	153202				Confiscated Custody's & Temporary Licenses	2.500	0.01
15320201					Confiscated Custody's & Temporary Licenses	2.500	0.01
		1533			Expenses refundable	0.000	0.00
	153301				Expenses refundable	0.000	0.00
15330101					Expenses refundable	0.000	0.00
			155		Miscellaneous and unidentified revenue	389.542	2.14
		1551			Sale of Consumption Goods	12.044	0.07
	155101				Sale of Consumption Goods	12.044	0.07

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

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15510101					Sale of Consumption Goods	12.044	0.07
		1552			Entry Revenues	234.292	1.29
	155201				Entry Revenues	234.292	1.29
15520101					Entry Revenues	234.292	1.29
		1553			Recovered Expenditures	46.786	0.26
	155301				Recovered Expenditures	46.786	0.26
15530101					Recovered Expenditures	46.786	0.26
		1554			Compensation	0.317	0.00
	155401				Compensation of properties	0.317	0.00
15540101					Compensation of properties	0.017	0.00
15540104					Compensation for damaged cables	0.300	0.00
		1555			Fiscal Stamps Revenues	8.049	0.04
	155501				Sale of Fiscal stamps	8.049	0.04
15550101					Sale of Fiscal stamps	8.049	0.04
		1559			Other Miscellaneous Revenues	88.054	0.48
	155901				Other Miscellaneous Revenues	88.054	0.48
15590101					Other Miscellaneous Revenues	88.054	0.48
				16	Revenues disposal of assets and other non-operating revenues	106.723	0.59
			162		Disposal of non-financial assets revenues	103.451	0.57
		1621			Disposal of non-current assets of non-financial tangible revenue	103.451	0.57
	162101				Disposal of lands revenues	94.450	0.52
16210101					Disposal of lands revenues	94.450	0.52
	162103				Disposal of machinery ,equipment, and other assets revenues	0.001	0.00
16210301					Disposal of machinery ,equipment, and other assets revenues	0.001	0.00
	162107				revenue from disposal of additional spaces	9.000	0.05
16210701					revenue from disposal of additional spaces	9.000	0.05
			163		Differences in currency exchange revenues	3.272	0.02
		1631			Differences in currency exchange revenues	3.272	0.02
	163101				Differences in currency exchange revenues	3.272	0.02
16310101					Differences in currency exchange revenues	3.272	0.02
					Total Revenues	18,231.486	100.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
2	Amiri Diwan	4.619	0.03
	Guidance 1 - Chapter 5	4.619	0.03
3	State Audit Bureau	0.270	0.00
	Guidance 1 - Chapter 5	0.270	0.00
4	Council of Ministers	2.064	0.01
	Guidance 1 - Chapter 5	2.064	0.01
5	Fatwa and Legislation Department	0.191	0.00
	Guidance 1 - Chapter 5	0.191	0.00
6	Supreme Council for Planning and Development	0.197	0.00
	Guidance 1 - Chapter 5	0.194	0.00
	Guidance 1 - Chapter 6	0.003	0.00
7	Civil Service Commission	0.609	0.00
	Guidance 1 - Chapter 5	0.599	0.00
	Guidance 1 - Chapter 6	0.010	0.00
8	Ministry of Foreign Affairs	15.183	0.08
	Guidance 1 - Chapter 5	12.183	0.07
	Guidance 1 - Chapter 6	3.000	0.02
9	Ministry of Finance - General Administration	401.833	2.20
	Guidance 1 - Chapter 2	185.000	1.01
	Guidance 1 - Chapter 5	113.383	0.62
	Guidance 1 - Chapter 6	103.450	0.57
10	Ministry of Finance - General Accounts	207.000	1.14
	Guidance 1 - Chapter 5	207.000	1.14

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
11	General Administration of Customs	427.009	2.34
	Guidance 1 - Chapter 2	400.767	2.20
	Guidance 1 - Chapter 5	26.242	0.14
12	Ministry of Commerce and Industry	26.703	0.15
	Guidance 1 - Chapter 5	26.703	0.15
13	Ministry of Justice	159.517	0.87
	Guidance 1 - Chapter 2	26.000	0.14
	Guidance 1 - Chapter 5	133.517	0.73
14	Ministry of Interior	294.128	1.61
	Guidance 1 - Chapter 5	294.126	1.61
	Guidance 1 - Chapter 6	0.002	0.00
15	Ministry of Defence	14.940	0.08
	Guidance 1 - Chapter 5	14.930	0.08
	Guidance 1 - Chapter 6	0.010	0.00
16	Kuwait National Guard	3.461	0.02
	Guidance 1 - Chapter 5	3.461	0.02
	Guidance 1 - Chapter 6	0.000	0.00
17	Ministry of Education	33.897	0.19
	Guidance 1 - Chapter 5	33.892	0.19
	Guidance 1 - Chapter 6	0.005	0.00
18	Ministry of Higher Education	3.145	0.02
	Guidance 1 - Chapter 5	3.140	0.02
	Guidance 1 - Chapter 6	0.005	0.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
19	Ministry of Health	265.697	1.46
	Guidance 1 - Chapter 3	120.000	0.66
	Guidance 1 - Chapter 5	145.687	0.80
	Guidance 1 - Chapter 6	0.010	0.00
20	Ministry of Social Affairs	5.378	0.03
	Guidance 1 - Chapter 5	5.378	0.03
21	Ministry of Information	8.273	0.05
	Guidance 1 - Chapter 5	8.253	0.05
	Guidance 1 - Chapter 6	0.020	0.00
22	Ministry of Islamic Affairs	5.952	0.03
	Guidance 1 - Chapter 5	5.952	0.03
23	Awqaf General Secretariat	0.081	0.00
	Guidance 1 - Chapter 5	0.081	0.00
24	Ministry of Communications	88.756	0.49
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	88.753	0.49
	Guidance 1 - Chapter 6	0.003	0.00
25	Ministry of Public Works	15.127	0.08
	Guidance 1 - Chapter 1	0.000	0.00
	Guidance 1 - Chapter 5	14.927	0.08
	Guidance 1 - Chapter 6	0.200	0.00
26	National Council for Culture, Arts, and Letters	1.535	0.01
	Guidance 1 - Chapter 5	1.534	0.01
	Guidance 1 - Chapter 6	0.001	0.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
27	Ministry of Oil	15,321.504	84.04
	Guidance 1 - Chapter 1	15,305.473	83.95
	Guidance 1 - Chapter 5	16.030	0.09
	Guidance 1 - Chapter 6	0.001	0.00
28	Ministry of Electricity, Water, and Renewable Energy	817.775	4.49
	Guidance 1 - Chapter 5	817.775	4.49
29	Directorate General of Civil Aviation	101.784	0.56
	Guidance 1 - Chapter 2	19.500	0.11
	Guidance 1 - Chapter 5	82.281	0.45
	Guidance 1 - Chapter 6	0.003	0.00
31	Central Statistical Bureau	0.111	0.00
	Guidance 1 - Chapter 5	0.111	0.00
32	Bureau of Financial Controllers	0.032	0.00
	Guidance 1 - Chapter 5	0.032	0.00
33	Kuwait Financial Investigations Unit	0.008	0.00
	Guidance 1 - Chapter 5	0.008	0.00
34	Competition Protection Agency	4.637	0.03
	Guidance 1 - Chapter 5	4.637	0.03
35	Central Agency for Information Technology	0.060	0.00
	Guidance 1 - Chapter 5	0.060	0.00
36	National Cybersecurity Center	0.010	0.00
	Guidance 1 - Chapter 5	0.010	0.00
Total Revenues		18,231.486	100.00



وزارة المالية

Ministry of Finance

دولة الكويت | State of Kuwait

موازنة 26/25 BUDGET

Part Four

Expenditures

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				21	Compensation of Employees	9,978.504	40.67
			211		Wages and Salaries	9,078.632	37.00
		2111			Wages and Salaries in Cash	9,036.019	36.82
	211101				Basic Wages and Salaries	1,976.168	8.05
21110102					Prime Minister,Ministers & Others of the same level	0.954	0.00
21110103					Leading Jobs	0.940	0.00
21110104					General Jobs	1,177.425	4.80
21110105					Auxiliary Technical Jobs	0.220	0.00
21110106					Auxiliary Jobs	2.815	0.01
21110107					Diplomatic and Consulate Jobs	8.500	0.03
21110108					Justice,Prosecution & Legal Opinion & Legislation Dept Jobs	9.250	0.04
21110109					Jobs of Verification Department	10.500	0.04
21110111					Military Jobs	635.000	2.59
21110113					Members of Teaching Staff	2.200	0.01
21110114					Member of Training Staff	0.050	0.00
21110115					Physicians Jobs	94.893	0.39
21110117					Audit Bureau	21.466	0.09
21110123					Financial Intelligence Unite	0.950	0.00
21110125					Financial Controllers Agency	7.000	0.03
21110126					Assessmnet of Damages Resulting from Iraqi Aggression	0.225	0.00
21110127					Competition Protection Agency	0.900	0.00
21110128					The National Center for Cybersecurity	2.800	0.01
21110129					Technical Staff Jobs for the privatization program	0.080	0.00
	211102				Contracts	638.342	0.00
21110201					Second Contract	574.662	2.34
21110202					Third Contract	0.887	0.00
21110203					Fixed Salary Contract	21.244	0.09
21110204					Special Contracts	40.648	0.17
21110205					Rodent Control Project Contract	0.901	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	211103				Allowances	5,886.102	23.99
21110301					Social Allowances	1,365.758	5.57
21110302					Representation Allowance	90.103	0.37
21110303					Working Nature Allowance	335.423	1.37
21110304					Shift Allowance	57.832	0.24
21110305					Housing Allowance	35.546	0.14
21110306					Furnishing Allowance	3.160	0.01
21110307					Allowance of cost living	589.997	2.40
21110308					Special Bonus	183.203	0.75
21110309					Car Allowance For Leading Jobs	1.138	0.00
21110310					Incentive Bonus	517.594	2.11
21110311					Employment Level	632.668	2.58
21110312					Increase by maximum 50 KD	133.827	0.55
21110313					Financial support	237.024	0.97
21110314					Cash merit for employees scholarships	1.387	0.01
21110315					Qualification Bonus	21.929	0.09
21110316					Teaching Allowance	130.007	0.53
21110317					Supervision Allowance	49.246	0.20
21110318					Borrowing Allowance	6.036	0.02
21110319					Additional Allowance for Diplomats	0.900	0.00
21110320					Job Allowance	1.128	0.00
21110321					Headset Allowance	0.510	0.00
21110322					Duty Allowance	46.283	0.19
21110323					Infection Allowance	5.900	0.02
21110324					Danger Allowance	168.746	0.69
21110325					Noise Allowance	5.697	0.02
21110326					Medals Allowance	82.636	0.34
21110328					Location Allowance	59.932	0.24
21110329					Studying incentive Allowance	55.000	0.22

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110330					Fire Fighting Allowance	0.250	0.00
21110331					Driving boat Allowance	0.001	0.00
21110332					Exchange Allowance	0.050	0.00
21110333					Deserted cities incentive Allowance	46.579	0.19
21110334					Rare specialist degree Bonus	9.443	0.04
21110335					Distance Allowance	30.100	0.12
21110336					Food Allowance	30.899	0.13
21110337					Night shift Bonus	23.529	0.10
21110338					Tenure Allowance	11.850	0.05
21110339					Pollution Allowance	3.007	0.01
21110340					Screen Allowance	48.565	0.20
21110341					On Duty Allowance - Military	15.000	0.06
21110342					Confinement Allowance	83.000	0.34
21110343					Transfer Allowance	3.300	0.01
21110344					On Duty Allowance - Civilian	2.935	0.01
21110345					End of Duty Allowance - Military	7.000	0.03
21110346					End of Duty Allowance - Civilian	41.369	0.17
21110356					Minimum salary	67.825	0.28
21110357					Weapon Allowance	18.225	0.07
21110358					Special Allowances - Professionals	0.559	0.00
21110359					Royal guard Allowance	2.867	0.01
21110360					Facilities protection Allowance	2.867	0.01
21110361					Preparation Allowance	1.725	0.01
21110362					Music Allowance	5.589	0.02
21110363					Special duty Allowance	11.421	0.05
21110364					Motorcycles Allowance	0.044	0.00
21110365					Housing Allowance - Military doctors	0.340	0.00
21110366					State security, intelligence, security and military police Allowance	6.318	0.03
21110367					Flight Allowance	1.434	0.01
21110368					Field formation Allowance	63.180	0.26

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110369					Driving vehicles Allowance	0.034	0.00
21110370					Specialization Allowance	14.143	0.06
21110371					Administrative work Allowance	0.559	0.00
21110372					Weapons of mass destruction Allowance	0.017	0.00
21110373					Technical Allowance	3.451	0.01
21110374					Combat and rescue Allowance	1.725	0.01
21110375					Operations centers Allowance	0.340	0.00
21110399					Other Allowances	507.952	2.07
	211104				Scholastic Leaves	0.000	0.00
21110401					Scholastic Leaves	0.000	0.00
	211105				The Delegated and the Transferred	0.000	0.00
21110501					The Delegated and the Transferred	0.000	0.00
	211106				Bonuses	535.407	2.18
21110601					Additional Work	63.104	0.26
21110602					Excellent Services	191.514	0.78
21110603					Training, Teaching, Supervising and Tests	36.492	0.15
21110604					Boards Members	1.227	0.01
21110605					Attending Committees Sessions	7.070	0.03
21110606					Personal increase for leaders	0.844	0.00
21110607					Teams work Bonus	7.097	0.03
21110608					Service use Bonuses	129.609	0.53
21110609					Merit Bonus	0.000	0.00
21110610					City Chief Bonus	0.000	0.00
21110611					Authoring books & Translation Bonuses	0.040	0.00
21110612					Personal Bonus	6.038	0.02
21110613					Special feature	1.029	0.00
21110614					Technical committee Bonus	0.502	0.00
21110616					Members of the Legal Advice and Legislation Bonus during Judicial vacation	0.500	0.00
21110617					Contract employees in missions and external offices	35.533	0.14
21110699					Other Works	54.808	0.22

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2112			Wages and Salaries in Kind	42.613	0.17
	211201				Travel Tickets	1.750	0.01
21120101					Travel Tickets	1.750	0.01
	211202				Vehicles	0.000	0.00
21120201					Vehicles	0.000	0.00
	211203				Personnel Housing	40.863	0.17
21120301					Rents of Building	38.803	0.16
21120302					Water and Lighting	1.191	0.00
21120303					Maintenance of Furniture	0.019	0.00
21120304					Maintenance of Building	0.450	0.00
21120399					Miscellaneous Expenditures	0.400	0.00
			212		Social Contributions	680.078	2.77
		2121			Social Securities	671.355	2.74
	212101				The Government Share in the Social Securities	331.856	1.35
21210101					The Government Share in the Social Securities	331.856	1.35
	212102				The Government Share in the Complementary Social Securities	277.899	1.13
21210201					The Government Share in the Complementary Social Securities	277.899	1.13
	212103				The Government Share in the Salaries increase	61.600	0.25
21210301					The Government Share in the Salaries increase	61.600	0.25
		2122			Health Insurance	4.991	0.02
	212201				Health Insurance For non-Kuwaitis	4.138	0.02
21220101					Health Insurance For non-Kuwaitis	4.138	0.02
	212202				Health Insurance For Kuwaitis	0.853	0.00
21220202					Health Insurance For Kuwaitis Employers	0.853	0.00
		2123			Social security to citizens of the GCC Countries	3.732	0.02
	212301				Social security to citizens of the GCC Countries	3.732	0.02
21230101					Social security to citizens of the GCC Countries	3.732	0.02
			213		Compensation of employees Imputed	219.794	0.90
		2131			Service Termination Compensation	219.794	0.90
	213101				Service Termination Compensation	219.794	0.90

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21310101					Service Termination Compensation - non Kuwaity	32.624	0.13
21310102					Service Termination Compensation - Kuwaity	187.170	0.76
				22	Goods and Services	3,870.724	15.77
			221		Goods	2,490.916	10.15
		2211			Spare Parts,Instruments and Small Tools	54.176	0.22
	221101				Land Transportation	4.927	0.02
22110101					Land Transportation	4.927	0.02
	221102				Air Transportation	6.600	0.03
22110201					Air Transportation	6.600	0.03
	221103				Sea Transportation	1.703	0.01
22110301					Sea Transportation	1.703	0.01
	221106				Equipment & Machinery	0.215	0.00
22110601					Equipment & Machinery	0.215	0.00
	221107				Instruments & Small Tools	10.930	0.04
22110701					Instruments & Small Tools	10.930	0.04
	221109				Communications equipment and Office equipment	0.576	0.00
22110901					Communications equipment and Office equipment	0.576	0.00
	221110				Machinery and heavy equipment	7.471	0.03
22111001					Machinery and heavy equipment	7.471	0.03
	221111				Spare Parts and electric equipment	1.391	0.01
22111101					Spare Parts and electric equipment	1.391	0.01
	221112				Spare Parts and mechanical equipment	17.182	0.07
22111201					Spare Parts and mechanical equipment	17.182	0.07
	221113				Parts of measurement equipment calibration and maintenance workshops	0.318	0.00
22111301					Parts of measurement equipment calibration and maintenance workshops	0.318	0.00
	221114				Parts special equipment	0.537	0.00
22111401					Parts special equipment	0.537	0.00
	221115				Parts of medical equipment and laboratories and plants	0.186	0.00
22111501					Parts of medical equipment and laboratories and plants	0.186	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221116				Parts traffic control equipment	0.030	0.00
22111601					Parts traffic control equipment	0.030	0.00
	221117				Spare Parts and military equipment	2.110	0.01
22111701					Spare Parts and military equipment	2.110	0.01
		2212			Material & Textiles	697.252	2.84
	221201				Medicine,Drugs,Chemicals	567.355	2.31
22120101					Medicine,Drugs,Chemicals	567.355	2.31
	221202				Books	8.672	0.04
22120201					Books	8.672	0.04
	221203				Newspaper and Publications	0.052	0.00
22120301					Newspaper and Publications	0.052	0.00
	221204				Films and Tapes	0.030	0.00
22120401					Films and Tapes	0.030	0.00
	221205				Clothes	7.008	0.03
22120501					Clothes For Employees	6.812	0.03
22120502					Clothes For non-Employees	0.196	0.00
	221206				Food	37.402	0.15
22120601					Food For Employees	27.568	0.11
22120602					Food For non-Employees	9.834	0.04
	221207				Covers and Sheets	0.481	0.00
22120701					Covers and Sheets	0.481	0.00
	221208				Stationery & Office Tools	6.757	0.03
22120801					Stationery & Office Tools	6.757	0.03
	221209				Plants and Seeds	0.056	0.00
22120901					Plants and Seeds	0.056	0.00
	221210				Fodder and Fertilizers	0.199	0.00
22121001					Fodder and Fertilizers	0.199	0.00
	221211				PC.Software	26.896	0.11
22121101					PC.Software	26.896	0.11

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221212				Military materials & textiles	18.500	0.08
22121201					Military materials & textiles	18.500	0.08
	221299				Miscellaneous	23.844	0.10
22129901					Miscellaneous	23.844	0.10
		2213			Fuels,Oils and Energy	1,533.513	6.25
	221301				Fuel	32.234	0.13
22130101					Fuel	32.234	0.13
	221302				Fuel for Operating Stations	1,500.000	6.11
22130201					Fuel for Operating Stations	0.000	0.00
22130202					Imported liquefied gas	575.000	2.34
22130203					Natural gas	74.415	0.30
22130205					The light oil	0.366	0.00
22130206					Low silfur fuel oil	850.219	3.46
	221303				Lubricating Oils and Grease	0.981	0.00
22130301					Lubricating Oils and Grease	0.981	0.00
	221304				Gas	0.298	0.00
22130401					Gas	0.298	0.00
		2214			Water and Electricity	133.474	0.54
	221401				Water	28.525	0.12
22140101					Water	28.525	0.12
	221402				Electricity	104.949	0.43
22140201					Electricity	104.949	0.43
		2215			Treatment Water	72.500	0.30
	221501				Treatment Water	72.500	0.30
22150101					Treatment Water	72.500	0.30
		2219			Other Requirements	0.001	0.00
	221901				Other Requirements	0.001	0.00
22190101					Other Requirements	0.001	0.00
			222		Service	1,379.808	5.62
		2221			Transportation and Communication	54.163	0.22

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222101				Transportation and Movement	34.126	0.14
22210101					Transportation and Movement	34.126	0.14
	222102				Telegraph,Telephone and Telex	10.124	0.04
22210201					Telegraph,Telephone and Telex	10.124	0.04
	222103				Post	0.077	0.00
22210301					Post	0.077	0.00
	222104				Broadcasting and Communication Channels	9.836	0.04
22210401					Broadcasting and Communication Channels	9.836	0.04
		2222			Rents	146.345	0.60
	222201				Building	18.504	0.08
22220101					Building	18.504	0.08
	222202				Land Transportation	37.830	0.15
22220201					Land Transportation	37.830	0.15
	222203				Air Transportation	5.447	0.02
22220301					Air Transportation	5.447	0.02
	222204				Sea Transportation	2.351	0.01
22220401					Sea Transportation	2.351	0.01
	222207				P.C. Software	71.516	0.29
22220701					P.C. Software	71.516	0.29
	222208				Machinery and equipment Information Technology	9.237	0.04
22220801					Machinery and equipment Information Technology	9.237	0.04
	222298				Machinery and equipment	0.874	0.00
22229801					Machinery and equipment	0.874	0.00
	222299				Other Rents	0.586	0.00
22229901					Other Rents	0.586	0.00
		2223			Maintenance	234.393	0.96
	222301				Land Transportation	4.237	0.02
22230101					Land Transportation	4.237	0.02
	222302				Air Transportation	15.000	0.06
22230201					Air Transportation	15.000	0.06

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222303				Sea Transportation	21.237	0.09
22230301					Sea Transportation	21.237	0.09
	222306				Furniture	0.059	0.00
22230601					Furniture	0.059	0.00
	222307				Buildings and Facilities	14.097	0.06
22230701					Buildings and Facilities	14.097	0.06
	222308				Machinery and equipment Information Technology	9.597	0.04
22230801					Machinery and equipment Information Technology	9.597	0.04
	222309				P.C. Software	20.799	0.08
22230901					P.C. Software	20.799	0.08
	222310				Communications equipment and Office equipment	15.098	0.06
22231001					Communications equipment and Office equipment	15.098	0.06
	222311				Machinery and heavy equipment	27.017	0.11
22231101					Machinery and heavy equipment	27.017	0.11
	222312				Machinery and electric equipment	8.881	0.04
22231201					Machinery and electric equipment	8.881	0.04
	222313				Machinery and mechanical equipment	19.399	0.08
22231301					Machinery and mechanical equipment	19.399	0.08
	222314				Maintenance of measurement equipment,calibration and maintenance workshops	0.232	0.00
22231401					Maintenance of measurement equipment,calibration and maintenance workshops	0.232	0.00
	222315				Maintenance of special equipment	15.915	0.06
22231501					Maintenance of special equipment	15.915	0.06
	222316				Maintenance of medical equipment and laboratories and plants	46.631	0.19
22231601					Maintenance of medical equipment and laboratories and plants	46.631	0.19
	222317				Parts traffic control equipment	6.334	0.03
22231701					Parts traffic control equipment	6.334	0.03
	222318				Military equipment	9.860	0.04
22231801					Military equipment	9.860	0.04

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		2224			Information and Social Services	51.102	0.21
	222401				Broadcasting and TV Programs	15.187	0.06
22240101					Broadcasting and TV Programs	15.187	0.06
	222402				Issuance of Books,Magazines and Publications	0.760	0.00
22240201					Issuance of Books,Magazines and Publications	0.760	0.00
	222403				Entertainment,Celebrations Gifts and Trips	25.830	0.11
22240301					Entertainment,Celebrations Gifts and Trips	25.830	0.11
	222404				Local and International exhibition	7.514	0.03
22240401					Local and International exhibition	7.514	0.03
	222405				Advertising & Propaganda	1.051	0.00
22240501					Advertising & Propaganda	1.051	0.00
	222406				Social,Sportive & Cultural Services	0.760	0.00
22240601					Social,Sportive & Cultural Services	0.760	0.00
		2225			Research,Studies and Consultations	91.989	0.37
	222501				Research and Studies	3.831	0.02
22250101					Information Technology Research and Studies	0.029	0.00
22250102					Other Research and Studies	3.708	0.02
22250103					Word Bank Research and Studies	0.094	0.00
	222502				Consultations	88.158	0.36
22250201					Consultations of Information Technology	38.856	0.16
22250202					Other Consultations	49.302	0.20
		2226			Other Expenditures	61.000	0.25
	222601				Other Expenditures	61.000	0.25
22260101					Other Expenditures	61.000	0.25
		2229			Other Services	740.816	3.02
	222901				Printing	5.020	0.02
22290101					Printing	5.020	0.02
	222902				Insurance & Commission	1.881	0.01
22290201					Insurance & Commission	1.881	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222903				Government Charges	0.408	0.00
22290301					Government Charges	0.408	0.00
	222904				Protection and Security	28.656	0.12
22290401					Protection and Security	28.656	0.12
	222906				Cleaning Service	92.301	0.38
22290601					Cleaning Service	92.301	0.38
	222907				Porter & Catering Service	6.853	0.03
22290701					Porter & Catering Service	6.853	0.03
	222908				Data Entry & typing Service	0.609	0.00
22290801					Data Entry & typing Service	0.609	0.00
	222909				External Subscriptions and fees	41.843	0.17
22290901					International Organizations and Societies	41.808	0.17
22290902					Scientific Institutions	0.000	0.00
22290903					Subscription fees for official duties	0.035	0.00
	222910				Training	27.456	0.11
22291001					Local	7.325	0.03
22291002					Abroad	20.131	0.08
	222913				Supported medical services	20.768	0.08
22291301					Supported medical services	20.768	0.08
	222914				Military attribution services	300.000	1.22
22291401					Military attribution services	300.000	1.22
	222999				Miscellaneous	215.021	0.88
22299901					Miscellaneous	215.021	0.88
				25	Subsidies	1,104.881	4.50
				251	Public corporations	720.243	2.94
		2511			Non-financial public corporations	720.243	2.94
	251101				Support to Refined Products and Liquefied Gas Locally Marketed	700.000	2.85
25110101					Support to Petroleum and Refined Products	661.000	2.69
25110102					Support to locally marketed liquefied gas	39.000	0.16

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	251102				Fuel Subsidy For Kuwait airways	0.000	0.00
25110201					Fuel Subsidy For Kuwait airways	0.000	0.00
	251103				Fuel Subsidy	20.243	0.08
25110301					Fuel Subsidy	20.243	0.08
			252		To Private enterprises	384.638	1.57
		2521			To nonfinancial private enterprises	384.638	1.57
	252101				Reduction of Costs of Living	384.638	1.57
25210101					Reduction of Costs of Living	0.000	0.00
25210102					Food materials	244.713	1.00
25210103					Construction materials	139.925	0.57
				26	Grants	5,672.754	23.12
			261		To foreign governments	26.000	0.11
		2611			Current	26.000	0.11
	261101				External Grants	26.000	0.11
26110101					External Grants	26.000	0.11
			262		To International Organizations	0.000	0.00
		2621			Current	0.000	0.00
	262101				External Grants	0.000	0.00
26210101					External Grants	0.000	0.00
			263		To other general government units	5,646.454	23.01
		2631			Current	5,646.454	23.01
	263101				Remittances to public Authorities and Establishments	2,353.169	9.59
26310101					The National Assembly	33.705	0.14
26310102					Kuwait University	404.897	1.65
26310103					Public Authority For Civil Information	23.250	0.09
26310104					Public Authority For Environment	29.865	0.12
26310105					Kuwait Municipality	148.305	0.60
26310106					General Fire Department	216.880	0.88
26310107					Public Investment Authority	57.316	0.23

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310108					The Public Authority for Applied Education and Training	325.132	1.33
26310109					Public Authority For Minors Affairs	23.224	0.09
26310110					Public Authority For Agriculture and Fish Resources	103.939	0.42
26310111					Public Authority For Compensation Assessment of Damages Resulting from Iraqi Aggression	0.000	0.00
26310112					Public Authority For Sports	87.478	0.36
26310113					Public Authority For Disabled Affairs	213.794	0.87
26310114					General Authority to take care of the printing and publication of Holy Quran and Sunnah and their sciences	0.000	0.00
26310115					General Authority For AntiCorruption	11.216	0.05
26310116					The Public Authority for Manpower	578.309	2.36
26310117					General Authority For Food and Nutrition	22.971	0.09
26310118					Kuwait Direct Investment Promotion Authority	10.066	0.04
26310119					Kuwait Authority For Partnership Projects	3.542	0.01
26310121					Public Authority For Young	14.723	0.06
26310122					The National Office For Human Rights	2.749	0.01
26310123					Abdullah Al-Salem University	30.094	0.12
26310124					Authority for Medical Responsibility	3.629	0.01
26310125					Central Agency for Public Tenders	8.085	0.03
	263102				Current Grants To Other general government units - Independent institutions	3,293.285	13.42
26310202					Kuwait Institute for Scientific Research	39.969	0.16
26310203					The Public Institution for Social Security	2,647.596	10.79
26310204					Kuwait News Agency	13.688	0.06
26310206					Zakat (Alms Giving) House	22.902	0.09
26310207					Public Establishment for Housing	554.438	2.26
26310208					Kuwait National Fund for Small and Medium Enterprise Development	8.862	0.04
26310209					General Authority for Roads and road transport	3.745	0.02
26310210					Kuwait Anti-Doping Agency	2.085	0.01
			264		Grants- Other Foreign entity	0.300	0.00
		2641			Current	0.300	0.00
	264101				External Grants	0.300	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26410101					External Grants	0.300	0.00
				27	Social benefits	535.328	2.18
			271		Social Security benefits	0.000	0.00
		2711			Social Security benefits in Cash	0.000	0.00
	271101				Social Security benefits in Cash	0.000	0.00
27110101					Social Security benefits in Cash	0.000	0.00
		2712			Social Security benefits in Kind	0.000	0.00
	271201				Social Security benefits in Kind	0.000	0.00
27120101					Health insurance to retired citizens	0.000	0.00
			272		Social assistance benefits	509.600	2.08
		2721			Social assistance benefits in Cash	260.690	1.06
	272101				Social Welfare	241.085	0.98
27210101					Social Welfare	241.085	0.98
	272102				Marriage Grants	14.000	0.06
27210201					Marriage Grants	14.000	0.06
	272108				Support Educational Services	5.500	0.02
27210801					Support Educational Services	5.500	0.02
	272199				Social Security benefits in Cash - Other	0.105	0.00
27219901					Social Security benefits in Cash - Other	0.105	0.00
		2722			Social Security benefits in Kind	248.910	1.01
	272201				Skill Development for Labor force	0.000	0.00
27220101					Skill Development for Labor force	0.000	0.00
	272202				Health Services abroad	248.910	1.01
27220201					For Nationals	175.400	0.71
27220202					For Students and Envoys	18.510	0.08
27220203					For Patients and Companions	0.000	0.00
	272299				Social Security benefits in Kind - Other	0.000	0.00
27229901					Social Security benefits in Kind - Other	55.000	0.22
			273		Employer social benefits	25.728	0.10
		2731			Employer social benefits in Cash	0.000	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	273101				Employer social benefits in Cash	0.000	0.00
27310101					Employer social benefits in Cash	0.000	0.00
		2732			Employer social benefits in Kind	25.728	0.10
	273201				Medical Care	9.646	0.04
27320101					Medical Care	9.646	0.04
	273203				Education	16.082	0.07
27320301					Education	16.082	0.07
				28	Other Expenditures and Remittances	1,549.609	6.32
				281	Rent Natural Assets	0.033	0.00
		2811			Rent Lands	0.033	0.00
	281101				Rent Lands	0.033	0.00
28110101					Rent Lands	0.033	0.00
				282	Other Miscellaneous Expenditures and Remittances	1,545.448	6.30
		2821			Missions	660.768	2.69
	282101				Scholarships for Personnel	34.968	0.14
28210101					Scholarships for Personnel	34.968	0.14
	282102				Scholarships for Students	625.800	2.55
28210201					Scholarships for Students	625.800	2.55
		2822			Religious Missions	0.303	0.00
	282201				Religious Missions	0.303	0.00
28220101					Religious Missions	0.303	0.00
		2823			Execution of legal Provisions	20.338	0.08
	282301				Execution of legal Provisions	20.338	0.08
28230101					Execution of legal Provisions	20.338	0.08
		2824			Individual Remittances	236.827	0.97
	282401				Accidents Indemnification	0.200	0.00
28240101					Accidents Indemnification	0.200	0.00
	282402				Awards & Bonuses for Non-employees	103.582	0.42
28240201					Awards & Bonuses for Non-employees	103.582	0.42

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282403				Real Estate Loans Interest	100.000	0.41
28240301					Real Estate Loans Interest	100.000	0.41
	282404				Relief from Real Estate Loans	33.020	0.13
28240401					Relief from Real Estate Loans	33.020	0.13
	282499				Other Individual Remittances	0.025	0.00
28249901					Other Individual Remittances	0.025	0.00
		2825			Supporting National Establishments	2.496	0.01
	282502				Supporting Local Newspapers	0.300	0.00
28250201					Supporting Local Newspapers	0.300	0.00
	282503				Assistance to clubs and sportive Activities	0.500	0.00
28250301					Assistance to clubs and sportive Activities	0.500	0.00
	282504				Assistance to Unions and Public Societies	1.696	0.01
28250401					Assistance to Unions and Public Societies	1.696	0.01
		2826			Zakat Remittances	10.030	0.04
	282601				Zakat House Subsidies	0.030	0.00
28260101					Zakat House Subsidies	0.030	0.00
	282602				Zakat transferred to Zakat house from Companies	10.000	0.04
28260201					Zakat transferred to Zakat house from Companies	10.000	0.04
		2827			Compensation of special and Various Activities	153.846	0.63
	282702				Various Activities	153.846	0.63
28270201					Various Activities	153.846	0.63
	282703				Support the cost of intervention in the money market	0.000	0.00
28270301					Support the cost of intervention in the money market	0.000	0.00
		2829			Other Expenditures and Commitments	460.840	1.88
	282901				Contingent Expenditures	0.000	0.00
28290101					Contingent Expenditures	0.000	0.00
	282902				Local Conferences	9.985	0.04
28290201					Local Conferences	9.985	0.04
	282903				International Conferences	0.250	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
28290301					International Conferences	0.250	0.00
	282904				Tournaments	0.010	0.00
28290401					Tournaments	0.010	0.00
	282905				Justice Affairs	335.508	1.37
28290501					Justice Affairs	335.508	1.37
	282906				Formal Assignments abroad	38.556	0.16
28290601					Formal Assignments abroad	38.556	0.16
	282908				Government air crafts operating costs	26.531	0.11
28290801					Government air crafts operating costs	26.531	0.11
	282910				Head of State Allocations (Amiri's)	50.000	0.20
28291001					Head of State Allocations (Amiri's)	50.000	0.20
			285		Losses of Currency Differences	4.128	0.02
		2851			Losses of Currency Differences	4.128	0.02
	285101				Losses of Currency Differences	4.128	0.02
28510101					Losses of Currency Differences	4.128	0.02
					Total current expense	22,711.800	92.56
				32	Purchase of non-current assets	1,826.200	7.44
			323		Purchase of non-current non-financial tangible assets	328.145	1.34
		3231			Purchase Lands	0.000	0.00
	323101				Purchase and acquisition of Land	0.000	0.00
32310102					Acquisition of Land	0.000	0.00
		3232			Purchase of buildings and land improvements	52.139	0.21
	323202				Purchase and acquisition of housing units	24.600	0.10
32320201					Purchase of housing units	24.600	0.10
	323204				Purchase and acquisition of government buildings	0.000	0.00
32320401					Purchase of government buildings	0.000	0.00
	323208				Purchase a temporary/roving buildings	0.039	0.00
32320801					Purchase a temporary/roving buildings	0.039	0.00
		3233			Purchase of machinery and equipment, other assets	275.871	1.12

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323301				Purchase of machinery and equipment land transportation	14.722	0.06
32330101					Purchase of machinery and equipment land transportation	14.722	0.06
	323303				Purchase of machinery and equipment air transportation	20.000	0.08
32330301					Purchase of machinery and equipment air transportation	20.000	0.08
	323304				Purchase of machinery and equipment sea transportation	8.735	0.04
32330401					Purchase of machinery and equipment sea transportation	8.735	0.04
	323306				Purchase of furniture	7.474	0.03
32330601					Purchase of furniture	7.424	0.03
32330602					Purchase of furniture-personnel housing	0.050	0.00
	323307				Purchase of machinery and equipment communication and information technology and office equipment	69.345	0.28
32330701					Purchase of machinery and communications equipment	47.925	0.20
32330702					Purchase of machinery and equipment information technology	20.736	0.08
32330703					Purchase of machinery and office equipment	0.684	0.00
	323308				Purchase of machinery and heavy equipment	4.936	0.02
32330801					Purchase of machinery and heavy equipment	4.936	0.02
	323309				Purchase of electrical equipment	1.975	0.01
32330901					Purchase of electrical equipment	1.975	0.01
	323310				Purchase of machinery and mechanical equipment	11.238	0.05
32331001					Purchase of machinery and equipment refrigeration,air conditioning and elevators	1.674	0.01
32331002					Purchase engines,turbines & their main parts	6.373	0.03
32331003					Purchase pumps and pistons	2.037	0.01
32331004					Purchase of materials handling equipment	0.536	0.00
32331005					Purchase of machinery and equipment for trainee	0.150	0.00
32331099					Purchase of machinery and other mechanical equipment	0.468	0.00
	323311				Purchase of equipment measurement, calibration and workshops maintenance	1.771	0.01
32331101					Purchase of equipment measurement and calibration	0.315	0.00
32331102					Purchase of equipment workshops maintenance	1.456	0.01
	323312				Purchase of special equipment	48.903	0.20
32331201					Purchase of special equipment	48.903	0.20

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	323313				Purchase of medical and Laboratories equipment	42.402	0.17
32331301					Purchase of medical and Laboratories equipment	42.402	0.17
	323314				Purchase of traffic equipment	1.201	0.00
32331401					Purchase of traffic equipment	1.201	0.00
	323315				Purchase of sports equipment	1.037	0.00
32331501					Purchase of sports equipment	1.037	0.00
	323316				Purchase of musical instruments	0.040	0.00
32331601					Purchase of musical instruments	0.040	0.00
	323317				Purchase of equipment and a miscellaneous external tools	0.050	0.00
32331701					Purchase of equipment and a miscellaneous external tools	0.050	0.00
	323318				Purchase of military equipment	42.042	0.17
32331801					Purchase of military equipment	42.042	0.17
		3235			Purchase of cultural and heritage assets	0.135	0.00
	323501				Purchase of Artistic antiques and heratige	0.135	0.00
32350101					Purchase of Artistic antiques and heratige	0.135	0.00
			324		Purchase of non-current non-financial Intangible assets	0.005	0.00
			3241		Purchase of intangible assets acquired	0.005	0.00
	324102				Office support programming	0.005	0.00
32410201					Office support programming	0.005	0.00
			326		Purchase of biological assets (agricultural assets)	0.090	0.00
		3261			Purchase of biological assets (agricultural assets)consumer	0.080	0.00
	326101				Livestock producers	0.010	0.00
32610101					Livestock producers	0.010	0.00
	326102				Livestock non-productive	0.070	0.00
32610201					Livestock non-productive	0.070	0.00
		3262			Purchase of biological assets (agricultural assets) for breeding	0.010	0.00
	326202				Livestock non-productive	0.010	0.00
32620201					Livestock non-productive	0.010	0.00
			327		Construction Projects,Maintenance	1,497.960	6.10

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
		3271			Buildings and improvements on lands	689.300	2.81
	327101				Construction Projects,Maintenance-Housing complexes	1.105	0.00
32710101					Construction Projects - Housing complexes	0.480	0.00
32710102					Maintenance - Housing complexes	0.625	0.00
	327102				Construction Projects,Maintenance-Housing units	2.700	0.01
32710201					Construction Projects - Housing units	2.700	0.01
	327103				Construction Projects,Maintenance-commercial buildings	0.011	0.00
32710301					Construction Projects - commercial buildings	0.000	0.00
32710302					Maintenance - commercial buildings	0.011	0.00
	327104				Construction Projects,Maintenance-government buildings	81.739	0.33
32710401					Construction Projects -government buildings	44.079	0.18
32710402					Maintenance - government buildings	37.660	0.15
	327105				Construction Projects,Maintenance- civil and social services facilities	283.889	1.16
32710501					Construction Projects- civil and social services facilities	261.975	1.07
32710502					Maintenance- civil and social services facilities	21.914	0.09
	327106				Construction Projects,Maintenance-industrial buildings	81.425	0.33
32710601					Construction Projects- industrial buildings	65.400	0.27
32710602					Maintenance- industrial buildings	16.025	0.07
	327107				Construction Projects,Maintenance-Public buildings entertainment	11.960	0.05
32710701					Construction Projects- Public buildings entertainment	0.320	0.00
32710702					Maintenance-Public buildings entertainment	11.640	0.05
	327108				Construction Projects,Maintenance-temporary/roving buildings	0.008	0.00
32710801					Construction Projects- temporary/roving buildings	0.000	0.00
32710802					Maintenance- temporary/roving building	0.008	0.00
	327109				Construction Projects,Maintenance-military buildings and facilities	110.068	0.45
32710901					Construction Projects-military buildings and facilities	92.318	0.38
32710902					Maintenance-military buildings and facilities	17.750	0.07
	327150				Construction Projects,Maintenance-improvements on lands	116.395	0.47

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32715001					Construction Projects- improvements on lands	2.500	0.01
32715002					Maintenance- improvements on lands	113.895	0.46
		3272			Maintenance- Equipment,Machines and other assets	220.985	0.90
	327206				Furniture and Equipment related to construction projects and maintenance	1.280	0.01
32720602					Maintenance - Furniture and Equipment	1.280	0.01
	327209				Electric Equipment related to construction projects and maintenance	0.021	0.00
32720902					Maintenance- Electric Equipment	0.021	0.00
	327210				Mechanical Equipment related to construction projects and maintenance	203.022	0.83
32721002					Maintenance - Equipment for refrigeration,air conditioning and elevators	21.252	0.09
32721004					Maintenance Engines,turbines & their main parts	171.420	0.70
32721006					Maintenance- pumps and pistons	10.000	0.04
32721098					Other equipment related to construction projects	0.350	0.00
	327212				Special equipment related to construction projects and maintenance	11.752	0.05
32721202					Maintenance - Special equipment	11.752	0.05
	327213				Medical and laboratory equipment related to a structural project and its maintenace	4.910	0.02
32721302					Maintenance - Medical and laboratory equipment	4.910	0.02
		3273			Construction Projects and Maintenance-Infrastructure assets	587.675	2.39
	327301				Construction Projects and Maintenance-Road	79.730	0.32
32730101					Construction Projects-Road	47.830	0.19
32730102					Maintenance-Road	31.900	0.13
	327302				Construction Projects and Maintenance-Bridges and tunnels	1.000	0.00
32730201					Construction Projects-Bridges and tunnels	1.000	0.00
32730202					Maintenance-Bridges and tunnels	0.000	0.00
	327304				Construction Projects and Maintenance-Airport	37.400	0.15
32730401					Construction Projects-Airport	32.650	0.13
32730402					Maintenance-Airport	4.750	0.02
	327305				Construction Projects and Maintenance-seaport	46.424	0.19
32730501					Construction Projects-seaport	46.000	0.19
32730502					Maintenance-seaport	0.424	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2025/2026

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32730601	327306				Construction Projects and Maintenance-water network	57.563	0.23
					Construction Projects-water network	53.290	0.22
32730602					Maintenance-water network	4.273	0.02
32730701	327307				Construction Projects and Maintenance-sewerage network	89.770	0.37
					Construction Projects-sewerage network	81.260	0.33
32730702					Maintenance-sewerage network	8.510	0.03
32730801	327308				Construction Projects and Maintenance-communication network	38.475	0.16
					Construction Projects-communication network	35.595	0.15
32730802					Maintenance-communication network	2.880	0.01
32730901	327309				Construction Projects and Maintenance-electricity network	226.313	0.92
					Construction Projects-electricity network	116.480	0.47
32730902					Maintenance-electricity network	109.833	0.45
32731001	327310				Construction Projects and Maintenance-gas network	11.000	0.04
					Construction Projects-gas network	7.700	0.03
32731002					Maintenance-gas network	3.300	0.01
					Total Capital Expenditures	1,826.200	7.44
					Total Current Expenses & Capital Expenditures	24,538.000	100.00

Table (5)

**Budget Allocations for Ministries and Government Departments
by Functional Codes for Fiscal Year 2025/2026**

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	701	General Public Services	7,250.451	29.55
7011		Executive and legislative organs, financial and fiscal affairs and external affairs	1,055.893	4.30
7012		Foreign economic aid	26.000	0.11
7013		Public Services	382.666	1.56
7014		Basic research		0.00
7015		Research and development general public Services		0.00
7016		General public services not elsewhere classified	139.438	0.57
7017		Public debt transactions		0.00
7018		Transfers of a general character between different levels of government	5,646.454	23.01
	702	Defense	2,510.132	10.23
7021		Military defense	2,510.132	10.23
7022		Civil defense		0.00
7023		Foreign Military aid		0.00
7024		Research and development defense		0.00
7025		Defense not elsewhere classified		0.00
	703	Public order and safety	2,112.642	8.61
7031		Police Services	1,638.650	6.68
7032		Fire Protection Services		0.00
7033		Law Courts	392.887	1.60
7034		Prisons	0.010	0.00
7035		Research and development order and safety		0.00
7036		Public order and safety not elsewhere classified	81.096	0.33

Table (5)

**Budget Allocations for Ministries and Government Departments
by Functional Codes for Fiscal Year 2025/2026**

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	704	Economic Affairs	2,809.590	11.45
7041		General Economic, Commercial and labor affairs	485.806	1.98
7042		Agriculture, forestry, Fishing and Hunting		0.00
7043		Fuel and Energy	1,497.632	6.10
7044		Mining, Manufacturing and Construction		0.00
7045		Transport	586.667	2.39
7046		Communication	185.981	0.76
7047		Other Industries	53.354	0.22
7048		Research and development economic affairs		0.00
7049		Economic Affairs not elsewhere classified	0.150	0.00
	705	Environmental Protection	255.142	1.04
7051		Waste management	0.250	0.00
7052		Waste water management	254.882	1.04
7053		Pollution abatement		0.00
7054		Protection of biodiversity and landscapes		0.00
7055		Research and development environmental protection	0.010	0.00
7056		Environmental protection not elsewhere classified		0.00
	706	Housing and community amenities	2,333.758	9.51
7061		Housing development		0.00
7062		Community development	10.778	0.04
7063		Water Supply	177.331	0.72
7064		Street lighting	0.100	0.00
7065		Research and development housing and community amenities	8.615	0.04
7066		Housing and Community amenities not elsewhere classified	2,136.935	8.71

Table (5)

**Budget Allocations for Ministries and Government Departments
by Functional Codes for Fiscal Year 2025/2026**

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	707	Health	2,479.423	10.10
7071		Medical Products,appliances and equipment	96.027	0.39
7072		Outpatient Services	1.190	0.00
7073		Hospital Services	2,223.557	9.06
7074		Public health services	54.616	0.22
7075		Research and development Health	1.317	0.01
7076		Health not elsewhere classified	102.715	0.42
	708	Recreation,culture and Religion	773.087	3.15
7081		Recreational and sports services	4.477	0.02
7082		Cultural services	40.639	0.17
7083		Broadcasting and publishing services	248.337	1.01
7084		Religious and other community services	479.604	1.95
7085		Research and development Recreation,culture and religion		0.00
7086		Recreation,culture and religion not elsewhere classified	0.030	0.00
	709	Education	3,555.169	14.49
7091		Pre-Primary education and primary education	1,136.235	4.63
7092		Secondary education	1,087.200	4.43
7093		Post secondary nontertiary education	0.045	0.00
7094		Tertiary education	696.238	2.84
7095		Education not definable by level	109.561	0.45
7096		Subsidiary services to education		0.00
7097		Research and development education	0.122	0.00
7098		Education not elsewhere classified	525.768	2.14

Table (5)

**Budget Allocations for Ministries and Government Departments
by Functional Codes for Fiscal Year 2025/2026**

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	710	Social protection	458.607	1.87
7101		Sickness and disability		0.00
7102		Old age		0.00
7103		Survivors	3.748	0.02
7104		Family and children	14.000	0.06
7105		Unemployment	0.000	0.00
7106		Housing	133.020	0.54
7107		Social exclusion not elsewhere classified	3.642	0.01
7108		Research and development social protection		0.00
7109		Social protection not elsewhere classified	304.197	1.24
Total Current Expenses & Capital Expenditures			24,538.000	100.00

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
1	Head of State	50.000	0.20
	Guidance 2 - Chapter 8	50.000	0.20
2	Amiri Diwan	228.597	0.93
	Guidance 2 - Chapter 1	40.448	0.16
	Guidance 2 - Chapter 2	64.534	0.26
	Guidance 2 - Chapter 7	6.000	0.02
	Guidance 2 - Chapter 8	67.081	0.27
	Guidance 3 - Chapter 2	50.534	0.21
3	State Audit Bureau	85.952	0.35
	Guidance 2 - Chapter 1	81.153	0.33
	Guidance 2 - Chapter 2	2.520	0.01
	Guidance 2 - Chapter 7	0.013	0.00
	Guidance 2 - Chapter 8	0.342	0.00
	Guidance 3 - Chapter 2	1.924	0.01
4	Council of Ministers	68.773	0.28
	Guidance 2 - Chapter 1	46.495	0.19
	Guidance 2 - Chapter 2	17.683	0.07
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	0.513	0.00
	Guidance 3 - Chapter 2	4.082	0.02
5	Fatwa and Legislation Department	58.356	0.24
	Guidance 2 - Chapter 1	54.904	0.22
	Guidance 2 - Chapter 2	1.030	0.00
	Guidance 2 - Chapter 8	2.240	0.01
	Guidance 3 - Chapter 2	0.182	0.00

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
6	Supreme Council for Planning and Development	10.784	0.04
	Guidance 2 - Chapter 1	8.619	0.04
	Guidance 2 - Chapter 2	1.240	0.01
	Guidance 2 - Chapter 8	0.500	0.00
	Guidance 3 - Chapter 2	0.425	0.00
7	Civil Service Commission	35.103	0.14
	Guidance 2 - Chapter 1	23.200	0.09
	Guidance 2 - Chapter 2	2.970	0.01
	Guidance 2 - Chapter 8	8.156	0.03
	Guidance 3 - Chapter 2	0.777	0.00
8	Ministry of Foreign Affairs	264.844	1.08
	Guidance 2 - Chapter 1	122.897	0.50
	Guidance 2 - Chapter 2	74.427	0.30
	Guidance 2 - Chapter 7	20.035	0.08
	Guidance 2 - Chapter 8	3.840	0.02
	Guidance 3 - Chapter 2	43.645	0.18
9	Ministry of Finance - General Administration	137.530	0.56
	Guidance 2 - Chapter 1	83.127	0.34
	Guidance 2 - Chapter 2	36.051	0.15
	Guidance 2 - Chapter 7	0.070	0.00
	Guidance 2 - Chapter 8	12.311	0.05
	Guidance 3 - Chapter 2	5.971	0.02
10	Ministry of Finance - General Accounts	5,976.816	24.36
	Guidance 2 - Chapter 5	20.243	0.08
	Guidance 2 - Chapter 6	5,672.454	23.12
	Guidance 2 - Chapter 7	14.000	0.06
	Guidance 2 - Chapter 8	270.119	1.10

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
11	General Administration of Customs	155.114	0.63
	Guidance 2 - Chapter 1	151.273	0.62
	Guidance 2 - Chapter 2	1.654	0.01
	Guidance 2 - Chapter 8	0.491	0.00
	Guidance 3 - Chapter 2	1.696	0.01
12	Ministry of Commerce and Industry	446.994	1.82
	Guidance 2 - Chapter 1	52.140	0.21
	Guidance 2 - Chapter 2	6.710	0.03
	Guidance 2 - Chapter 5	384.638	1.57
	Guidance 2 - Chapter 7	0.075	0.00
	Guidance 2 - Chapter 8	0.303	0.00
	Guidance 3 - Chapter 2	3.128	0.01
13	Ministry of Justice	374.887	1.53
	Guidance 2 - Chapter 1	32.938	0.13
	Guidance 2 - Chapter 2	1.351	0.01
	Guidance 2 - Chapter 8	335.583	1.37
	Guidance 3 - Chapter 2	5.015	0.02
14	Ministry of Interior	1,698.794	6.92
	Guidance 2 - Chapter 1	1,430.933	5.83
	Guidance 2 - Chapter 2	130.459	0.53
	Guidance 2 - Chapter 7	21.150	0.09
	Guidance 2 - Chapter 8	13.920	0.06
	Guidance 3 - Chapter 2	102.332	0.42
15	Ministry of Defence	2,019.820	8.23
	Guidance 2 - Chapter 1	1,295.027	5.28
	Guidance 2 - Chapter 2	513.388	2.09
	Guidance 2 - Chapter 7	18.200	0.07
	Guidance 2 - Chapter 8	20.824	0.08
	Guidance 3 - Chapter 2	172.381	0.70

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
16	Kuwait National Guard	490.712	2.00
	Guidance 2 - Chapter 1	390.256	1.59
	Guidance 2 - Chapter 2	34.135	0.14
	Guidance 2 - Chapter 7	0.010	0.00
	Guidance 2 - Chapter 8	2.190	0.01
	Guidance 3 - Chapter 2	64.121	0.26
17	Ministry of Education	2,759.087	11.24
	Guidance 2 - Chapter 1	2,634.104	10.73
	Guidance 2 - Chapter 2	94.104	0.38
	Guidance 2 - Chapter 7	5.530	0.02
	Guidance 2 - Chapter 8	2.114	0.01
	Guidance 3 - Chapter 2	23.235	0.09
18	Ministry of Higher Education	760.626	3.10
	Guidance 2 - Chapter 1	31.447	0.13
	Guidance 2 - Chapter 2	5.051	0.02
	Guidance 2 - Chapter 7	19.400	0.08
	Guidance 2 - Chapter 8	704.205	2.87
	Guidance 3 - Chapter 2	0.523	0.00
19	Ministry of Health	2,521.809	10.28
	Guidance 2 - Chapter 1	1,364.051	5.56
	Guidance 2 - Chapter 2	819.948	3.34
	Guidance 2 - Chapter 7	189.825	0.77
	Guidance 2 - Chapter 8	28.338	0.12
	Guidance 3 - Chapter 2	119.647	0.49

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
20	Ministry of Social Affairs	357.070	1.46
	Guidance 2 - Chapter 1	99.193	0.40
	Guidance 2 - Chapter 2	9.307	0.04
	Guidance 2 - Chapter 7	241.005	0.98
	Guidance 2 - Chapter 8	1.405	0.01
	Guidance 3 - Chapter 2	6.160	0.03
21	Ministry of Information	254.070	1.04
	Guidance 2 - Chapter 1	205.495	0.84
	Guidance 2 - Chapter 2	39.585	0.16
	Guidance 2 - Chapter 7	0.015	0.00
	Guidance 2 - Chapter 8	1.857	0.01
	Guidance 3 - Chapter 2	7.118	0.03
22	Ministry of Islamic Affairs	471.194	1.92
	Guidance 2 - Chapter 1	415.832	1.69
	Guidance 2 - Chapter 2	39.071	0.16
	Guidance 2 - Chapter 6	0.300	0.00
	Guidance 2 - Chapter 8	3.486	0.01
	Guidance 3 - Chapter 2	12.505	0.05
23	Awqaf General Secretariat	8.410	0.03
	Guidance 2 - Chapter 1	7.522	0.03
	Guidance 2 - Chapter 2	0.822	0.00
	Guidance 2 - Chapter 8	0.043	0.00
	Guidance 3 - Chapter 2	0.023	0.00
24	Ministry of Communications	103.418	0.42
	Guidance 2 - Chapter 1	76.905	0.31
	Guidance 2 - Chapter 2	13.307	0.05
	Guidance 2 - Chapter 8	0.710	0.00
	Guidance 3 - Chapter 2	12.496	0.05

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
25	Ministry of Public Works	939.016	3.83
	Guidance 2 - Chapter 1	309.312	1.26
	Guidance 2 - Chapter 2	84.082	0.34
	Guidance 2 - Chapter 8	10.780	0.04
	Guidance 3 - Chapter 2	534.842	2.18
26	National Council for Culture, Arts, and Letters	35.439	0.14
	Guidance 2 - Chapter 1	19.359	0.08
	Guidance 2 - Chapter 2	8.030	0.03
	Guidance 2 - Chapter 8	2.274	0.01
	Guidance 3 - Chapter 2	5.776	0.02
27	Ministry of Oil	717.969	2.93
	Guidance 2 - Chapter 1	12.027	0.05
	Guidance 2 - Chapter 2	2.090	0.01
	Guidance 2 - Chapter 5	700.000	2.85
	Guidance 2 - Chapter 8	3.701	0.02
	Guidance 3 - Chapter 2	0.151	0.00
28	Ministry of Electricity, Water, and Renewable Energy	3,106.794	12.66
	Guidance 2 - Chapter 1	787.860	3.21
	Guidance 2 - Chapter 2	1,740.048	7.09
	Guidance 2 - Chapter 8	1.361	0.01
	Guidance 3 - Chapter 2	577.525	2.35
29	Directorate General of Civil Aviation	242.083	0.99
	Guidance 2 - Chapter 1	150.919	0.62
	Guidance 2 - Chapter 2	30.736	0.13
	Guidance 2 - Chapter 8	0.140	0.00
	Guidance 3 - Chapter 2	60.288	0.25

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
31	Central Statistical Bureau	7.018	0.03
	Guidance 2 - Chapter 1	6.120	0.02
	Guidance 2 - Chapter 2	0.727	0.00
	Guidance 2 - Chapter 8	0.040	0.00
	Guidance 3 - Chapter 2	0.131	0.00
32	Bureau of Financial Controllers	23.999	0.10
	Guidance 2 - Chapter 1	20.133	0.08
	Guidance 2 - Chapter 2	1.641	0.01
	Guidance 2 - Chapter 8	0.100	0.00
	Guidance 3 - Chapter 2	2.125	0.01
33	Kuwait Financial Investigations Unit	5.467	0.02
	Guidance 2 - Chapter 1	3.385	0.01
	Guidance 2 - Chapter 2	1.781	0.01
	Guidance 2 - Chapter 8	0.227	0.00
	Guidance 3 - Chapter 2	0.074	0.00
34	Competition Protection Agency	7.396	0.03
	Guidance 2 - Chapter 1	6.541	0.03
	Guidance 2 - Chapter 2	0.797	0.00
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	0.025	0.00
	Guidance 3 - Chapter 2	0.033	0.00
35	The Central Agency for Information Technology	101.295	0.41
	Guidance 2 - Chapter 1	7.900	0.03
	Guidance 2 - Chapter 2	86.284	0.35
	Guidance 2 - Chapter 7	0.000	0.00
	Guidance 2 - Chapter 8	0.300	0.00
	Guidance 3 - Chapter 2	6.811	0.03

Table (6)
Budget Expenditures by Chapters for Ministries and Government Departments
for Fiscal Year 2025/2026

No.	Entity	Total (KD million)	%
36	National Cybersecurity Center	12.764	0.05
	Guidance 2 - Chapter 1	6.989	0.03
	Guidance 2 - Chapter 2	5.161	0.02
	Guidance 2 - Chapter 8	0.090	0.00
	Guidance 3 - Chapter 2	0.524	0.00
Total Current Expenses & Capital Expenditures		24,538.000	100.00



وزارة المالية

Ministry of Finance

دولة الكويت | State of Kuwait

موازنة 26/25 BUDGET

Glossary

Glossary

Guidance 1 - Revenues:

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

1.Oil revenues:

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

2. Non-Oil revenues:

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

Guidance 2 - Current expenditure:

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

21.Compensation of employees:

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

22.Goods and Services:

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

24.Cost of finance:

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

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

25. Subsidies:

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

26. Grants:

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

27. Social benefits:

Cash or in-kind transfers designed to protect society as a whole or specific societal group from certain social risks. A social risk is defined an event or circumstance

that could negatively impact the well-being of affected households, either by imposing additional burdens on their resources or by reducing their income. Examples of social benefits include the provision of medical services, unemployment compensation, and social security pensions.

28. Other Expenditures and Remittances:

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

Guidance 3 - Capital expenditures:

Expenses paid for the purchase, acquisition, or major maintenance of fixed assets. Maintenance is considered major if it extends the asset's productive life or improves its efficiency and performance. Government entities use assets to provide goods and services for their operations, similar to companies. For instance, administrative buildings and office equipment are used to provide social or individual services such as general administrative services. Additionally, governments often own assets that the general public directly consumes or that must be preserved due to their historical or cultural significance. Therefore, when applying the concept of assets to the general government sector, it typically encompasses a much broader range of assets than those typically owned by the private sector.

32.The purchase of non-current assets:

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