



وزارة المالية

Ministry of Finance

State of Kuwait | دولة الكويت



The General Budget for the Fiscal Year 2026/2027

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Introduction

The general budget of the state of Kuwait reflects the approved plan for the financial year 2026/2027. 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 2026/2027 in accordance with the financial, social and economic policies of the country.

The main features of the annual budget 2026/2027:

1- The budget of the fiscal year 2026/2027 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 2026/2027 was prepared according to the provision of the circular No. (2) for the year 2025 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 57 \$ / barrel, and the volume of production is 2.600 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.

موازنة 27/26 BUDGET

Part One

Decree Law No. (14) for Fiscal Year 2026 on
Budget Appropriation for Ministries and
Government Departments

**Decree Law No (14) For the Year 2026
Concerning Budget Appropriation
of Ministries and Government Departments
for the Fiscal Year 2026/2027**

- 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.
- 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 2026/2027 are estimated as 16,312,843,000 KD (Sixteen billion, three hundred and twelve million, eight hundred and forty-three 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 2026/2027 are estimated at 26,068,308,000 KD (Twenty-six billion, sixty-eight million, three hundred and eight thousand 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 9,755,465,000 KD (Nine billion, seven hundred and fifty-five million, four hundred and sixty-five 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, 2026.

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

**Prime Minister
Ahmed Abdullah Al-Ahmed Al-Sabah**

**Minister of Finance
Dr. Yaqoub Alsayed Yousef Alsayed Hashem Al-Refaei**

**Issued at Al Seef Palace On: 21 Ramdan 1447
Corresponding to: 10 March 2026**

Table (A)
Revenues Estimates of Ministries
& Government Departments for Fiscal Year 2026/2027

Group	Chapter	Description	Fiscal Year 2026/2027	
			Detailed	Total
	11	Oil Revenues		12,812,817,000
111		Crude oil and gas	12,812,817,000	
	12	Taxes		670,262,000
121		Taxes on income, profits, and capital gains	209,000,000	
122		Taxes on payroll and workforce	0	
123		Taxes on property	37,000,000	
124		Taxes on goods and services	0	
125		Taxes on international trade and transactions	424,262,000	
126		Other taxes	0	
	13	Social Contributions		312,000,000
131		Social security contributions	0	
132		Other social contributions	312,000,000	
	14	Grants		0
141		From foreign governments	0	
142		From international organizations	0	
143		From other general government units	0	
	15	Other revenues		2,411,163,000
151		Property income	118,202,000	
152		Sales of goods and services	1,616,499,000	
153		Fines, penalties, and forfeits	374,610,000	
154		Voluntary transfers other than grants	0	
155		Miscellaneous and unclassified revenue	301,852,000	
	16	Asset disposal and other non-operating revenue		106,601,000
162		Disposal of non-financial assets	103,016,000	
163		Differences in currency exchange rates	3,585,000	
Total Revenues			16,312,843,000	16,312,843,000

Table (B)
Budget Expenditure Allocations for Ministries and Government Departments for Fiscal Year 2026/2027

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	26,671,000	62,048,000			5,000,000	63,951,000	18,630,000	176,300,000
3	State Audit Bureau	76,708,000	1,885,000			16,000	289,000	1,366,000	80,264,000
4	Council of Ministers	40,586,000	17,380,000				493,000	4,700,000	63,159,000
5	Fatwa and Legislation Department	54,607,000	1,921,000				1,750,000	345,000	58,623,000
6	Supreme Council for Planning and Development	8,633,000	4,632,000				493,000	380,000	14,138,000
7	Civil Service Commission	22,500,000	2,784,000				8,443,000	1,253,000	34,980,000
8	Ministry of Foreign Affairs	121,483,000	84,328,000			15,985,000	3,890,000	43,600,000	269,286,000
9	Ministry of Finance - General Administration	82,463,000	33,600,000			56,000	12,506,000	5,870,000	134,495,000
10	Ministry of Finance - General Accounts			19,643,000	6,498,472,000	19,000,000	165,521,000	0	6,702,636,000
11	General Administration of Customs	147,455,000	1,362,000				150,000	340,000	149,307,000
12	Ministry of Commerce and Industry	52,325,000	6,352,000	384,638,000		60,000	246,000	2,635,000	446,256,000
13	Ministry of Justice	35,435,000	938,000				336,487,000	16,035,000	388,895,000
14	Ministry of Interior	1,430,000,000	146,982,000			21,150,000	14,105,000	202,441,000	1,814,678,000
15	Ministry of Defence	1,300,000,000	624,797,000			18,200,000	21,054,000	372,644,000	2,336,695,000
16	Kuwait National Guard	400,397,000	46,367,000			10,000	2,415,000	80,503,000	529,692,000

Table (B)
Budget Expenditure Allocations for Ministries and Government Departments for Fiscal Year 2026/2027

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	2,651,312,000	108,345,000			5,009,000	3,480,000	32,700,000	2,800,846,000
18	Ministry of Higher Education	34,128,000	5,066,000			102,300,000	625,310,000	7,510,000	774,314,000
19	Ministry of Health	1,429,904,000	836,000,000			150,798,000	26,218,000	199,000,000	2,641,920,000
20	Ministry of Social Affairs	93,504,000	10,564,000			241,005,000	1,752,000	5,715,000	352,540,000
21	Ministry of Information	207,396,000	31,507,000			5,000	1,380,000	8,290,000	248,578,000
22	Ministry of Awqaf and Islamic Affairs	412,678,000	45,004,000		300,000		3,732,000	14,750,000	476,464,000
23	Awqaf General Secretariat	7,537,000	1,159,000				73,000	15,000	8,784,000
24	Ministry of Communications	71,041,000	18,934,000				1,248,000	9,315,000	100,538,000
25	Ministry of Public Works	320,263,000	90,199,000				18,237,000	852,500,000	1,281,199,000
26	National Council for Culture, Arts, and Letters	19,012,000	8,044,000				2,022,000	4,025,000	33,103,000
27	Ministry of Oil	12,298,000	2,456,000	550,000,000			3,601,000	255,000	568,610,000
28	Ministry of Electricity, Water, and Renewable Energy	823,271,000	1,693,425,000				1,250,000	616,700,000	3,134,646,000
29	Directorate General of Civil Aviation	147,285,000	28,374,000				131,000	62,740,000	238,530,000
31	Central Statistical Bureau	5,829,000	722,000				40,000	231,000	6,822,000
32	Bureau of Financial Controllers	16,944,000	533,000				100,000	2,045,000	19,622,000
33	Kuwait Financial Investigations Unit	3,834,000	4,585,000				412,000	430,000	9,261,000
34	Competition Protection Agency	6,734,000	699,000				25,000	25,000	7,483,000
35	Central Agency for Information Tecnology	7,555,000	91,756,000				293,000	5,700,000	105,304,000
36	National Cybersecurity Center	6,214,000	2,714,000				100,000	1,312,000	10,340,000
Total Expenses		10,076,002,000	4,015,462,000	954,281,000	6,498,772,000	578,594,000	1,371,197,000	2,574,000,000	26,068,308,000

**Distribution of Revenues Estimates
Deficit and Surplus Commitments for Fiscal Year 2026/2027**

	Fiscal Year 2026/2027	
	Amount	Percentage
Expenditures Allocations of Ministries and Government Departments	26,068,308,000	160%
Difference Between Revenues and Expenditure Allocations	-9,755,465,000	-60%
Total	16,312,843,000	100%

موازنة 27/26 BUDGET

Part Two

Summary of Revenues and Expenditures

Summary of Revenues and Expenditures

Revenues

Chapter number	Chapter name	Amount KD Million	Percentage
11	Oil Revenues	12,812.817	78.54
12	Taxes	920.262	5.64
13	Social Contributions	312.000	1.91
14	Grants	0.000	0.00
15	Other revenue	2,161.163	13.25
16	Revenues disposal of assets and other non-operating revenues	106.601	0.65
Total Revenues		16,312.843	100.00

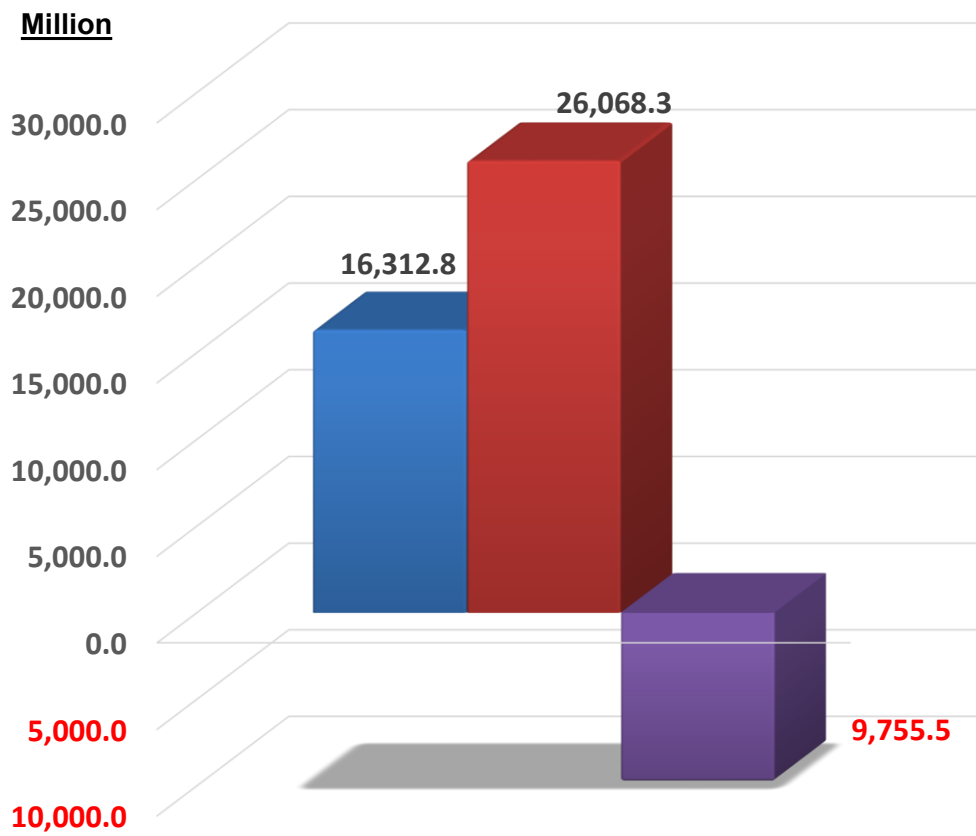
Current Expenses and Capital Expenditures

Chapter number	Chapter name	Amount KD Million	Percentage
21	Compensation of employees	10,076.002	38.65
22	Goods and Services	4,015.462	15.40
25	Subsidies	954.281	3.66
26	Grants	6,498.772	24.93
27	Social benefits	578.594	2.22
28	Other Expenditures and Remittances	1,371.197	5.26
Total Current Expenses		23,494.308	90.13
32	Purchase non-current assets	2,574.000	9.87
Total Capital Expenditures		2,574.000	9.87
Total Current Expenses and Capital Expenditures		26,068.308	100.00

Difference Between Revenues and Expenditure Allocations

Deficit	-9,755.465
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Summary of Financial Position

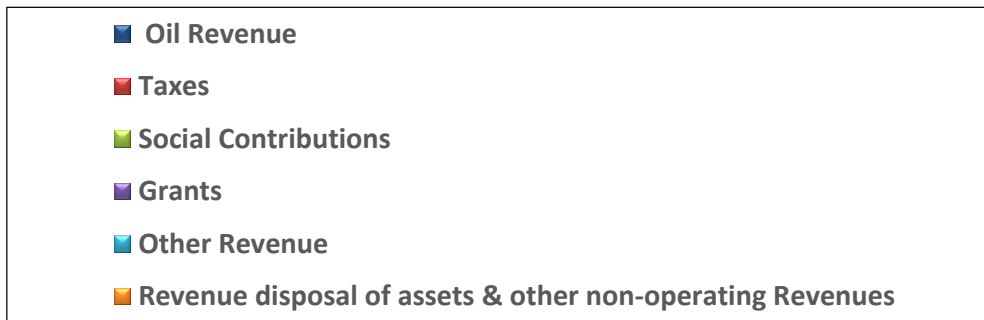
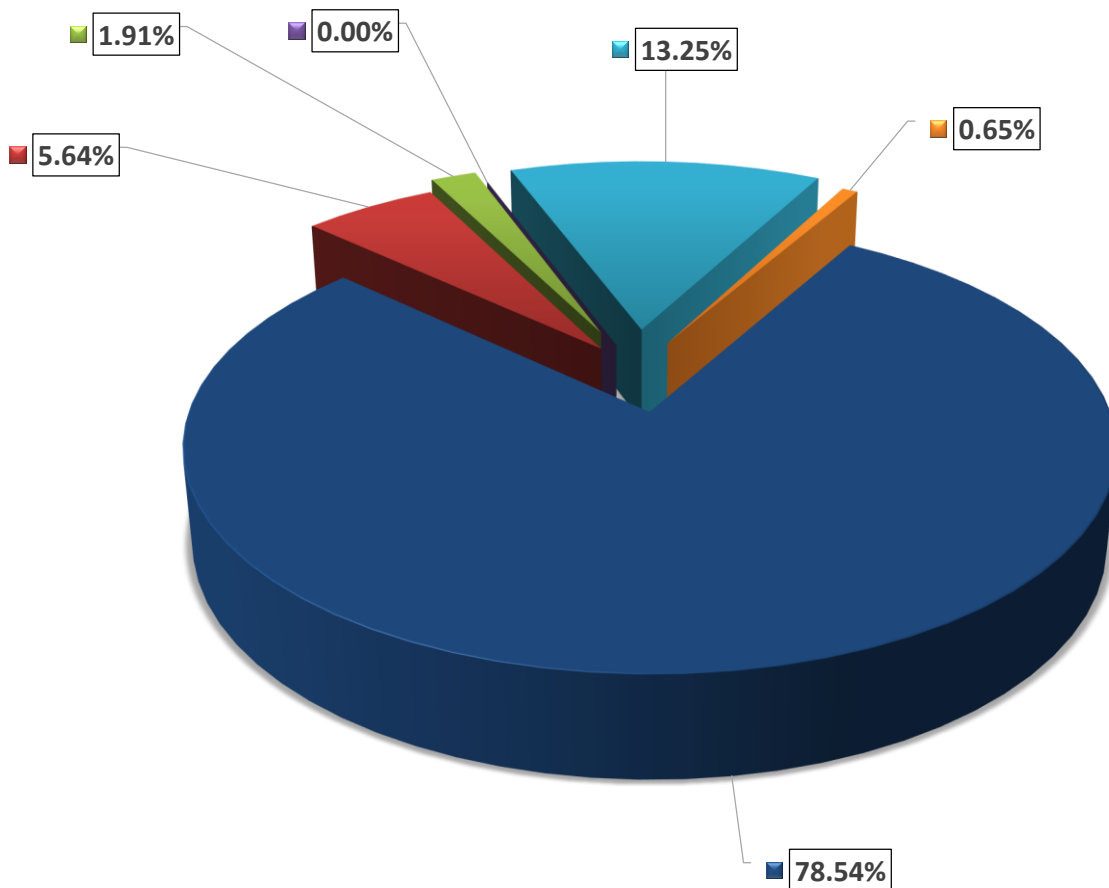


■ Revenues

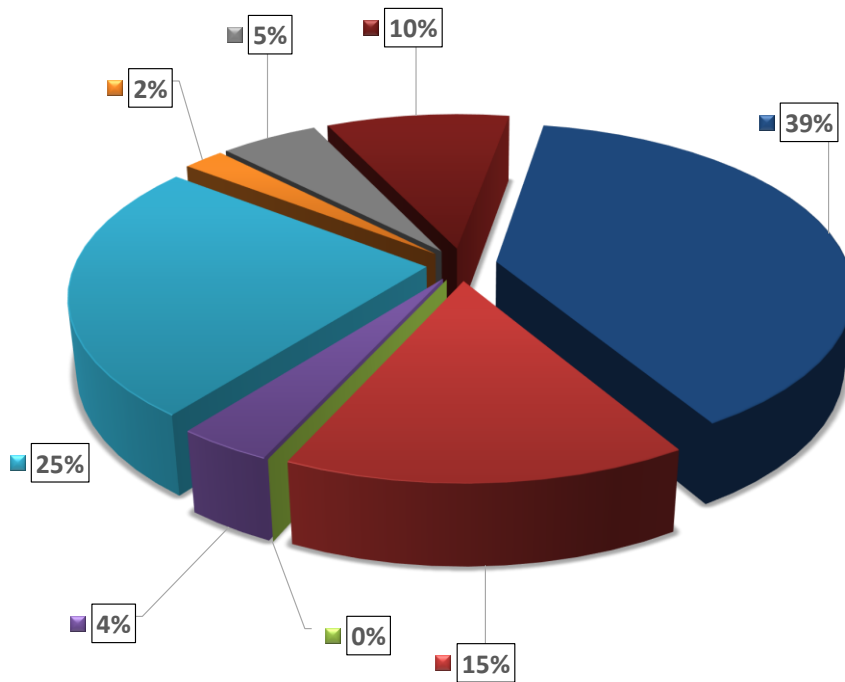
■ Expenditure

■ 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

موازنة
27/26
B U D G E T

Part Three

Revenues

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
				11	Oil Revenues	12,812.817	78.54
			111		Crude Oil and Gas	12,812.817	78.54
		1111			Crude Oil and Gas	12,604.652	77.27
	111101				Crude Oil and Gas	12,604.652	77.27
11110101					Crude Oil and Gas	12,604.652	77.27
		1112			Gas	208.165	1.28
	111201				Gas	208.165	1.28
11120101					Gas	208.165	1.28
				12	Taxes	670.262	4.11
			121		Taxes on income,profits, and capital gains	209.000	1.28
		1211			Taxes on income,profits, and capital gains- by individuals	0.000	0.00
	121101				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	209.000	1.28
	121202				Income Tax from Foreign Companies	104.000	0.64
12120210					Income Tax from Subsidiary Companies	100.000	0.61
12120211					Income Tax Fines from Subsidiary Companies	4.000	0.02
	121203				Taxes on Kuwaitis companies	65.000	0.40
12120301					Taxes on Kuwaitis companies	65.000	0.40
	121204				Zakat collected from the kuwait companies	10.000	0.06
12120401					Zakat collected from the kuwait companies	10.000	0.06
	121205				Contributions of Kuwaiti companies in the state budget	29.500	0.18
12120501					Contributions of companies in Security Justice	0.055	0.00
12120502					Contributions of companies in Defense	0.055	0.00
12120503					Contributions of companies in Educational Services	10.200	0.06
12120504					Contributions of companies in Health Services	10.090	0.06
12120505					Contributions of companies in Social solidarity and social Affairs	0.650	0.00
12120506					Contributions of companies in Information Services	0.060	0.00
12120507					Contributions of companies in Religious Services	0.500	0.00
12120508					Contributions of companies in Housing	7.600	0.05

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
12120509					Contributions of companies in Infrastructures	0.150	0.00
12120510					Contributions of companies in Electricity & Water	0.080	0.00
12120511					Contributions of companies in Agriculture & Fish	0.060	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	37.000	0.23
		1235			Other nonrecurrent taxes on property	37.000	0.23
	123501				Property transfer fees	37.000	0.23
12350101					Land	14.000	0.09
12350102					Real Estates	23.000	0.14
			125		Taxes on international trade on transactions	424.262	2.60
		1251			Customs and other import duties	404.160	2.48
	125101				Customs Taxes and Duties	400.000	2.45
12510101					Customs Taxes and Duties	400.000	2.45
	125102				Customs Taxes and Duties	0.160	0.00
12510201					Storage Duties	0.100	0.00
12510202					Licenses Duties	0.060	0.00
	125104				Dumping fees	4.000	0.02
12510401					Dumping fees	4.000	0.02
		1256			Other taxes on international trade and transactions	20.102	0.12
	125601				International Airport Departure Charges	11.500	0.07
12560101					International Airport Departure Charges	11.500	0.07
	125602				Ships Travel fees	0.002	0.00
12560201					Ships Travel fees	0.002	0.00
	125603				Over flight fees	8.000	0.05
12560301					Over flight fees	8.000	0.05
	125699				Other fees	0.600	0.00
12569901					Other fees	0.600	0.00
				13	Social Contributions	312.000	1.91
			132		Other social contributions	312.000	1.91

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
		1322			Health assurance contributions	312.000	1.91
	132201				Health assurance contributions	312.000	1.91
13220101					Health assurance contributions	312.000	1.91
				15	Other Revenues	2,411.163	14.78
			151		Property income	118.202	0.72
		1511			Interest	37.779	0.23
	151101				Current Account Profits	37.779	0.23
15110101					Current Account Profits	37.779	0.23
		1514			Rent	80.423	0.49
	151401				Lands	78.423	0.48
15140101					Industrial and Agricultural Plots	18.063	0.11
15140102					Chalets	11.500	0.07
15140103					Car Parks	3.050	0.02
15140105					Real Estates invesment	45.300	0.28
15140199					Other Lands	0.510	0.00
	151402				Rent frequency (satellite waves)	2.000	0.01
15140201					Rent frequency (satellite waves)	2.000	0.01
			152		Sales of goods and services	1,616.499	9.91
		1521			Sales of goods and services	112.746	0.69
	152101				Advertisements	3.107	0.02
15210101					Television	1.500	0.01
15210102					Radio broadcasting	0.100	0.00
15201105					International Airport Advertisements	1.507	0.01
	152102				Sale of TV Programs	0.000	0.00
15210201					Sale of TV Programs	0.000	0.00
	152103				Leases	94.652	0.58
15210301					Commercial Markets	51.500	0.32
15210302					International Airport Shops	2.500	0.02
15210303					Houses	2.990	0.02
15210304					Appropriated Real Estates	0.315	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15210305					Government Houses	0.605	0.00
15210306					Auditorium	1.150	0.01
15210307					Rent different government facilities	17.165	0.11
15210308					Rent government locations	12.807	0.08
15210331					Means of Transportation	0.000	0.00
15210332					Means of Transport, Equipment and Supplies Rents	0.010	0.00
15210399					Other Rents	5.610	0.03
	152104				Government Authorities Publications	2.000	0.01
15210401					Government Authorities Publications	2.000	0.01
	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	6.957	0.04
15210601					Binding services to private companies contracts	6.957	0.04
	152107				Sale of medicines and drugs	6.000	0.04
15210701					Sale of medicines and drugs	6.000	0.04
		1522			Administrative fees	152.210	0.93
	152201				Registration of Companies & Insurance documents fees	12.516	0.08
15220101					Registration of Companies fees	12.516	0.08
15220102					Insurance documents fees	0.000	0.00
	152202				Permit Orders	11.056	0.07
15220201					Permit Orders	11.056	0.07
	152203				Precious Metal Marking Charges	4.350	0.03
15220301					Gold Marking Charges	3.500	0.02
15220302					Silver Marking Charges	0.400	0.00
15220303					Artifacts and precious stone fees	0.450	0.00
	152204				Trade Marks - Duties	7.500	0.05
15220401					Trade Marks - Duties	7.500	0.05
	152206				Judicial Duties	37.090	0.23
15220601					Lawsuits Charges	35.000	0.21
15220602					Certification and Personal Status Duties	2.090	0.01

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152207				Driving Licenses Charges	5.000	0.03
15220701					Driving Licenses Charges	5.000	0.03
	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	3.550	0.02
15221201					Administration fees-Tenders and Practices	3.270	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	0.180	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	0.050	0.00
15221218					Administration fees - Grievance requests fees special for Qualification	0.050	0.00
	152213				Administration fees-Auctions	0.074	0.00
15221301					Administration fees-Auctions	0.074	0.00
	152214				Administration fees-Samples and Appliances Assay	1.080	0.01
15221401					Administration fees-Samples and Appliances Assay	1.080	0.01
	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 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152217				Administration fees - Certificates Issuance	1.632	0.01
15221701					Administration fees - Certificates Issuance	1.482	0.01
15221702					Administration fees - Certificate of Origin Establishment Fees	0.150	0.00
	152218				Residency fees	37.563	0.23
15221801					Labor residences fees	16.183	0.10
15221802					Private Maids Residence	9.000	0.06
15221803					Dependent Residency	12.380	0.08
	152219				Action fees	0.078	0.00
15221901					Action fees	0.078	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	0.040	0.00
15222101					Sale of land and real estate auction procedure fees	0.040	0.00
	152222				Offers and awards fees	1.200	0.01
15222201					Offers and awards fees	1.200	0.01
	152224				Rehabilitation companies fees	0.015	0.00
15222401					Rehabilitation companies fees	0.015	0.00
	152225				lands fees	2.000	0.01
15222501					lands fees	2.000	0.01
	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	0.060	0.00
15222901					Issuance and Renewal of brokerage book fees	0.060	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	15.000	0.09
152223201					Traffic Fees	15.000	0.09
	152233				Citizenship Fees	1.000	0.01
15223301					Citizenship Fees	1.000	0.01

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
	152234				Criminal investigation Fees	0.025	0.00
15223401					Criminal investigation Fees	0.025	0.00
	152235				Visa Fees	2.000	0.01
15223501					Visa Fees	2.000	0.01
	152236				economic concentration fees	2.000	0.01
15223601					economic concentration fees	2.000	0.01
	152237				Hajj registration fees	0.300	0.00
15223701					Hajj registration fees	0.300	0.00
	152299				Miscellaneous fees	5.199	0.03
15229901					Miscellaneous fees	5.199	0.03
		1523			Incidental sales by nonmarket establishments	1,351.543	8.29
	152301				Sale of Confiscated Goods	0.001	0.00
15230101					Sale of Confiscated Goods	0.001	0.00
	152302				Car Park Meters Proceeds	0.001	0.00
15230201					Car Park Meters Proceeds	0.001	0.00
	152303				Studying Fees	1.410	0.01
15230303					Training Courses	0.040	0.00
15230304					Education fees	0.000	0.00
15230399					Miscellaneous	1.370	0.01
	152304				Government Publications Sale	4.360	0.03
15230401					Al-arabi magazine	0.080	0.00
15230402					Official Gazette	0.250	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	0.010	0.00
15230409					Justice Magazine	0.000	0.00
15230410					Issuance's and Laws	0.003	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15230411					World of Knowledge Series	0.150	0.00
15230412					Labor Cultural Magazine	0.010	0.00
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	1.700	0.01
15230499					Other Publications	0.030	0.00
	152306				Quarantine fees	0.100	0.00
15230601					Human quarantine fees	0.100	0.00
	152307				Hospital Revenues	70.000	0.43
15230701					Hospital Revenues	70.000	0.43
	152308				Health inshurance revenue	0.020	0.00
15230801					Health inshurance revenue	0.020	0.00
	152309				Electricity Revenues	759.220	4.65
15230901					Sale of Electric Current	716.000	4.39
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	40.000	0.25
15230906					Charges of Electric Extensions Testing	0.070	0.00
	152310				Water Revenues	395.310	2.42
15231001					Fresh	388.800	2.38
15231002					Brackish	3.000	0.02
15231004					Treatment Water	1.010	0.01
15231005					Water Extensions Charges	2.500	0.02
	152311				Civil Aviation	52.516	0.32
15231101					Aircraft's Landing & Parking	15.000	0.09
15231102					Kuwait Aviation Manual Subscription	0.001	0.00
15231103					Providing Weather Information	0.005	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15231104					Renting Telegraphic Wireless Sets	0.010	0.00
15231105					Passengers Transport Bridge	3.000	0.02
15231106					passengers Baggage Balance Charges	6.500	0.04
15231107					Transit charges	1.000	0.01
15231109					Airport Service Fees for Departures	15.000	0.09
15231110					Airport Service Fees for Arrivals	12.000	0.07
	152312				Post	0.920	0.01
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	0.120	0.00
15231206					Postage	0.060	0.00
	152313				Cable and Telephone	58.001	0.36
15231303					Telex Communications	0.000	0.00
15231304					International Calls	7.200	0.04
15231305					Telephone Subscriptions	50.000	0.31
15231306					Telephone Installation	0.700	0.00
15231307					Telephone Subscriptions application fees	0.100	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	0.001	0.00
	152314				Ports Services(Harbors)	8.100	0.05
15231401					Port Charges	5.000	0.03
15231402					Net Auction Sale	0.600	0.00
15231403					Transporting, Storing and Handling	2.500	0.02
	152315				Maintenance Revenues	0.081	0.00
15231501					Maintenance Revenues	0.081	0.00
	152316				Celebrations Revenues	0.700	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
15231601					Celebrations Revenues	0.700	0.00
	152317				Scripts and Specifications	0.001	0.00
15231701					Scripts and Specifications	0.001	0.00
	152320				Holding Fairs	0.100	0.00
15232001					Holding Fairs	0.100	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	374.610	2.30
		1531			Fines and penalties	324.672	1.99
	153101				Panel Fines	47.000	0.29
15310101					Panel Fines	47.000	0.29
	153102				Traffic Violations	200.000	1.23
15310201					Traffic Violations	200.000	1.23
	153103				Penalties on Employees	5.414	0.03
15310301					Penalties on Employees	5.414	0.03
	153105				Fines	72.258	0.44
15310501					Fines	72.108	0.44
15310502					Money Laundering and Terrorist Financing Fines	0.150	0.00
		1532			forfeits	49.938	0.31
	153201				forfeits of Guarantees	47.638	0.29
15320101					forfeits of Legal Guarantees	0.150	0.00
15320102					forfeits of Bankes Guarantees	2.488	0.02
15320103					confiscations of money laundering and terrorist financing funds	45.000	0.28
	153202				Confiscated Custody's & Temporary Licenses	2.300	0.01
15320201					Confiscated Custody's & Temporary Licenses	2.300	0.01
		1533			Expenses refundable	0.000	0.00
	153301				Expenses refundable	0.000	0.00
15330101					Expenses refundable	0.000	0.00

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
			155		Miscellaneous and unidentified revenue	301.852	1.85
		1551			Sale of Consumption Goods	11.938	0.07
	155101				Sale of Consumption Goods	11.938	0.07
15510101					Sale of Consumption Goods	11.938	0.07
		1552			Entry Revenues	149.878	0.92
	155201				Entry Revenues	149.878	0.92
15520101					Entry Revenues	149.878	0.92
		1553			Recovered Expenditures	59.683	0.37
	155301				Recovered Expenditures	59.683	0.37
15530101					Recovered Expenditures	59.683	0.37
		1554			Compensation	0.590	0.00
	155401				Compensation of properties	0.590	0.00
15540101					Compensation of properties	0.040	0.00
15540104					Compensation for damaged cables	0.550	0.00
		1555			Fiscal Stamps Revenues	7.549	0.05
	155501				Sale of Fiscal stamps	7.549	0.05
15550101					Sale of Fiscal stamps	7.549	0.05
		1559			Other Miscellaneous Revenues	72.214	0.44
	155901				Other Miscellaneous Revenues	72.214	0.44
15590101					Other Miscellaneous Revenues	72.214	0.44
				16	Revenues disposal of assets and other non-operating revenues	106.601	0.65
			162		Disposal of non-financial assets revenues	103.016	0.63
		1621			Disposal of non-current assets of non-financial tangible revenue	103.016	0.63
	162101				Disposal of lands revenues	94.000	0.58
16210101					Disposal of lands revenues	94.000	0.58
	162103				Disposal of machinery ,equipment, and other assets revenues	0.016	0.00
16210301					Disposal of machinery ,equipment, and other assets revenues	0.016	0.00
	162107				revenue from disposal of additional spaces	9.000	0.06
16210701					revenue from disposal of additional spaces	9.000	0.06

Table (2)
Revenues by Chapters, Groups, Category, Items, & kinds
For the Fiscal year 2026/2027

Kind	Item	Category	Group	Chapter	Description	Amount KD Million	Percentage
			163		Differences in currency exchange revenues	3.585	0.02
		1631			Differences in currency exchange revenues	3.585	0.02
	163101				Differences in currency exchange revenues	3.585	0.02
16310101					Differences in currency exchange revenues	3.585	0.02
					Total Revenues	16,312.843	100.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
2	Amiri Diwan	4.779	0.03
	Guidance 1 - Chapter 5	4.779	0.03
3	State Audit Bureau	0.305	0.00
	Guidance 1 - Chapter 5	0.305	0.00
4	Council of Ministers	1.069	0.01
	Guidance 1 - Chapter 5	1.054	0.01
5	Fatwa and Legislation Department	0.212	0.00
	Guidance 1 - Chapter 5	0.212	0.00
6	Supreme Council for Planning and Development	0.196	0.00
	Guidance 1 - Chapter 5	0.195	0.00
	Guidance 1 - Chapter 6	0.001	0.00
7	Civil Service Commission	1.870	0.01
	Guidance 1 - Chapter 5	1.864	0.01
	Guidance 1 - Chapter 6	0.006	0.00
8	Ministry of Foreign Affairs	19.101	0.12
	Guidance 1 - Chapter 5	15.601	0.10
	Guidance 1 - Chapter 6	3.500	0.02
9	Ministry of Finance - General Administration	684.812	4.20
	Guidance 1 - Chapter 2	459.000	2.81
	Guidance 1 - Chapter 5	122.812	0.75
	Guidance 1 - Chapter 6	103.000	0.63
10	Ministry of Finance - General Accounts	138.600	0.85
	Guidance 1 - Chapter 5	138.600	0.85

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
11	General Administration of Customs	431.074	2.64
	Guidance 1 - Chapter 2	404.762	2.48
	Guidance 1 - Chapter 5	26.312	0.16
12	Ministry of Commerce and Industry	29.670	0.18
	Guidance 1 - Chapter 5	29.670	0.18
13	Ministry of Justice	172.679	1.06
	Guidance 1 - Chapter 2	0.370	0.00
	Guidance 1 - Chapter 5	135.679	0.83
14	Ministry of Interior	308.420	1.89
	Guidance 1 - Chapter 5	308.416	1.89
	Guidance 1 - Chapter 6	0.004	0.00
15	Ministry of Defence	14.945	0.09
	Guidance 1 - Chapter 5	14.930	0.09
	Guidance 1 - Chapter 6	0.000	0.00
16	Kuwait National Guard	4.906	0.03
	Guidance 1 - Chapter 5	4.906	0.03
	Guidance 1 - Chapter 6	0.000	0.00
17	Ministry of Education	36.918	0.23
	Guidance 1 - Chapter 5	36.913	0.23
	Guidance 1 - Chapter 6	36.913	0.23
18	Ministry of Higher Education	3.806	0.02
	Guidance 1 - Chapter 5	3.799	0.02
	Guidance 1 - Chapter 6	0.007	0.00

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
19	Ministry of Health	436.912	2.68
	Guidance 1 - Chapter 3	312.000	1.91
	Guidance 1 - Chapter 5	124.907	0.77
	Guidance 1 - Chapter 6	0.005	0.00
20	Ministry of Social Affairs	6.038	0.04
	Guidance 1 - Chapter 5	6.038	0.04
21	Ministry of Information	9.613	0.06
	Guidance 1 - Chapter 5	9.593	0.06
	Guidance 1 - Chapter 6	0.020	0.00
22	Ministry of Islamic Affairs	9.680	0.06
	Guidance 1 - Chapter 5	9.680	0.06
23	Awqaf General Secretariat	0.074	0.00
	Guidance 1 - Chapter 5	0.074	0.00
24	Ministry of Communications	89.945	0.55
	Guidance 1 - Chapter 2	0.000	0.00
	Guidance 1 - Chapter 5	89.942	0.55
	Guidance 1 - Chapter 6	89.942	0.55
25	Ministry of Public Works	30.803	0.19
	Guidance 1 - Chapter 1	30.803	0.19
	Guidance 1 - Chapter 5	30.793	0.19
	Guidance 1 - Chapter 6	0.010	0.00
26	National Council for Culture, Arts, and Letters	1.749	0.01
	Guidance 1 - Chapter 5	1.784	0.01
	Guidance 1 - Chapter 6	1.784	0.01

Table (3)
Revenues of Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
27	Ministry of Oil	12,828.851	78.64
	Guidance 1 - Chapter 1	12,812.817	78.54
	Guidance 1 - Chapter 5	16.033	0.10
	Guidance 1 - Chapter 6	16.033	0.10
28	Ministry of Electricity, Water, and Renewable Energy	930.450	5.70
	Guidance 1 - Chapter 5	930.450	5.70
29	Directorate General of Civil Aviation	112.118	0.69
	Guidance 1 - Chapter 2	19.500	0.12
	Guidance 1 - Chapter 5	92.615	0.57
	Guidance 1 - Chapter 6	0.003	0.00
31	Central Statistical Bureau	0.101	0.00
	Guidance 1 - Chapter 5	0.101	0.00
32	Bureau of Financial Controllers	0.018	0.00
	Guidance 1 - Chapter 5	0.018	0.00
33	Kuwait Financial Investigations Unit	0.016	0.00
	Guidance 1 - Chapter 5	0.011	0.00
34	Competition Protection Agency	3.053	0.02
	Guidance 1 - Chapter 5	3.053	0.02
35	Central Agency for Information Technology	0.050	0.00
	Guidance 1 - Chapter 5	0.050	0.00
36	National Cybersecurity Center	0.010	0.00
	Guidance 1 - Chapter 5	0.010	0.00
Total Revenues		16,312.843	100.00

موازنة 27/26 BUDGET

Part Four

Current Expenses & Capital Expenditures

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
				21	Compensation of Employees	10,076.002	38.65
			211		Wages and Salaries	9,152.619	35.11
		2111			Wages and Salaries in Cash	9,109.880	34.95
	211101				Basic Wages and Salaries	1,956.509	7.51
21110102					Prime Minister,Ministers & Others of the same level	0.916	0.00
21110103					Leading Jobs	0.709	0.00
21110104					General Jobs	1,158.207	4.44
21110105					Auxiliary Technical Jobs	0.197	0.00
21110106					Auxiliary Jobs	2.287	0.01
21110107					Diplomatic and Consulate Jobs	8.200	0.03
21110108					Justice,Prosecution & Legal Opinion & Legislation Dept Jobs	9.321	0.04
21110109					Jobs of Verification Department	10.500	0.04
21110111					Military Jobs	639.000	2.45
21110113					Members of Teaching Staff	2.000	0.01
21110114					Member of Training Staff	0.060	0.00
21110115					Physicians Jobs	95.893	0.37
21110117					Audit Bureau	18.566	0.07
21110123					Financial Intelligence Unite	0.955	0.00
21110125					Financial Controllers Egency	6.000	0.02
21110126					Assessmnet of Damages Resulting from Iraqi Aggression	0.120	0.00
21110127					Competition Protection Agency	0.910	0.00
21110128					The National Center for Cybersecurity	2.588	0.01
21110129					Technical Staff Jobs for the privatization program	0.080	0.00
	211102				Contracts	648.742	0.00
21110201					Second Contract	586.765	2.25
21110202					Third Contract	0.924	0.00
21110203					Fixed Salary Contract	20.153	0.08
21110204					Special Contracts	40.167	0.15
21110205					Rodent Control Project Contract	0.733	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	211103				Allowances	5,823.215	22.34
21110301					Social Allowances	1,354.470	5.20
21110302					Representation Allowance	85.175	0.33
21110303					Working Nature Allowance	347.778	1.33
21110304					Shift Allowance	58.328	0.22
21110305					Housing Allowance	38.396	0.15
21110306					Furnishing Allowance	3.430	0.01
21110307					Allowance of cost living	581.385	2.23
21110308					Special Bonus	181.045	0.69
21110309					Car Allowance For Leading Jobs	0.970	0.00
21110310					Incentive Bonus	511.665	1.96
21110311					Employment Level	619.016	2.37
21110312					Increase by maximum 50 KD	129.112	0.50
21110313					Financial support	238.903	0.92
21110314					Cash merit for employees scholarships	1.649	0.01
21110315					Qualification Bonus	22.265	0.09
21110316					Teaching Allowance	128.107	0.49
21110317					Supervision Allowance	48.767	0.19
21110318					Borrowing Allowance	5.728	0.02
21110319					Additional Allowance for Diplomats	0.820	0.00
21110320					Job Allowance	1.150	0.00
21110321					Headset Allowance	0.422	0.00
21110322					Duty Allowance	51.337	0.20
21110323					Infection Allowance	5.555	0.02
21110324					Danger Allowance	176.017	0.68
21110325					Noise Allowance	5.184	0.02
21110326					Medals Allowance	70.000	0.27
21110327					Acheivment Allowance	0.000	0.00
21110328					Location Allowance	67.380	0.26

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110329					Studying incentive Allowance	55.500	0.21
21110330					Fire Fighting Allowance	0.000	0.00
21110331					Driving boat Allowance	0.001	0.00
21110332					Exchange Allowance	0.042	0.00
21110333					Deserted cities incentive Allowance	48.342	0.19
21110334					Rare specialist degree Bonus	9.606	0.04
21110335					Distance Allowance	28.500	0.11
21110336					Food Allowance	30.267	0.12
21110337					Night shift Bonus	23.805	0.09
21110338					Tenure Allowance	13.540	0.05
21110339					Pollution Allowance	2.999	0.01
21110340					Screen Allowance	47.125	0.18
21110341					On Duty Allowance - Military	0.000	0.00
21110342					Confinement Allowance	69.000	0.26
21110343					Transfer Allowance	3.300	0.01
21110344					On Duty Allowance - Civilian	0.000	0.00
21110345					End of Duty Allowance - Military	5.000	0.02
21110346					End of Duty Allowance - Civilian	45.700	0.18
21110356					Minimum salary	71.358	0.27
21110357					Weapon Allowance	18.225	0.07
21110358					Special Allowances - Professionals	0.559	0.00
21110359					Royal guard Allowance	2.900	0.01
21110360					Facilities protection Allowance	0.000	0.00
21110361					Preparation Allowance	1.725	0.01
21110362					Music Allowance	5.589	0.02
21110363					Special duty Allowance	11.421	0.04
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	0.02
21110367					Flight Allowance	1.433	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110368					Field formation Allowance	63.180	0.24
21110369					Driving vehicles Allowance	0.000	0.00
21110370					Specialization Allowance	14.143	0.05
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
21110376					Special Allowance for the leading jobs group	1.967	0.01
21110377					Judicial arrest Allowance	0.153	0.00
21110399					Other Allowances	500.987	1.92
	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	681.414	2.61
21110601					Additional Work	48.083	0.18
21110602					Excellent Services	196.649	0.75
21110603					Training, Teaching, Supervising and Tests	34.530	0.13
21110604					Boards Members	1.093	0.00
21110605					Attending Committees Sessions	7.093	0.03
21110606					Personal increase for leaders	0.839	0.00
21110607					Teams work Bonus	7.167	0.03
21110608					Service use Bonuses	274.344	1.05
21110610					City Chief Bonus	0.000	0.00
21110611					Authoring books & Translation Bonuses	0.040	0.00
21110612					Personal Bonus	3.432	0.01
21110613					Special feature	1.008	0.00
21110614					Technical committee Bonus	0.487	0.00
21110616					Members of the Legal Advice and Legislation Bonus during Judicial vacation	0.500	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21110617					Contract employees in missions and external offices	37.337	0.14
21110699					Other Works	68.812	0.26
		2112			Wages and Salaries in Kind	42.739	0.16
	211201				Travel Tickets	1.852	0.01
21120101					Travel Tickets	1.852	0.01
	211203				Personnel Housing	40.887	0.16
21120301					Rents of Building	39.134	0.15
21120302					Water and Lighting	0.988	0.00
21120303					Maintenance of Furniture	0.015	0.00
21120304					Maintenance of Building	0.350	0.00
21120399					Miscellaneous Expenditures	0.400	0.00
			212		Social Contributions	653.102	2.51
		2121			Social Securities	643.376	2.47
	212101				The Government Share in the Social Securities	329.100	1.26
21210101					The Government Share in the Social Securities	329.100	1.26
	212102				The Government Share in the Complementary Social Securities	256.287	0.98
21210201					The Government Share in the Complementary Social Securities	256.287	0.98
	212103				The Government Share in the Salaries increase	57.989	0.22
21210301					The Government Share in the Salaries increase	57.989	0.22
		2122			Health Insurance	4.999	0.02
	212201				Health Insurance For non-Kuwaitis	4.599	0.02
21220101					Health Insurance For non-Kuwaitis	4.599	0.02
	212202				Health Insurance For Kuwaitis	0.400	0.00
21220202					Health Insurance For Kuwaitis Employers	0.400	0.00
		2123			Social security to citizens of the GCC Countries	4.727	0.02
	212301				Social security to citizens of the GCC Countries	4.727	0.02
21230101					Social security to citizens of the GCC Countries	4.727	0.02
			213		Compensation of employees Imputed	270.281	1.04
		2131			Service Termination Compensation	270.281	1.04
	213101				Service Termination Compensation	270.281	1.04

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
21310101					Service Termination Compensation - non Kuwaity	34.916	0.13
21310102					Service Termination Compensation - Kuwaity	235.365	0.90
				22	Goods and Services	4,015.462	15.40
			221		Goods	2,241.381	8.60
		2211			Spare Parts,Instruments and Small Tools	49.478	0.19
	221101				Land Transportation	4.456	0.02
22110101					Land Transportation	4.456	0.02
	221102				Air Transportation	5.300	0.02
22110201					Air Transportation	5.300	0.02
	221103				Sea Transportation	2.833	0.01
22110301					Sea Transportation	2.833	0.01
	221106				Equipment & Machinery	0.221	0.00
22110601					Equipment & Machinery	0.221	0.00
	221107				Instruments & Small Tools	7.233	0.03
22110701					Instruments & Small Tools	7.233	0.03
	221109				Communications equipment and Office equipment	0.815	0.00
22110901					Communications equipment and Office equipment	0.815	0.00
	221110				Machinery and heavy equipment	5.505	0.02
22111001					Machinery and heavy equipment	5.505	0.02
	221111				Spare Parts and electric equipment	1.513	0.01
22111101					Spare Parts and electric equipment	1.513	0.01
	221112				Spare Parts and mechanical equipment	18.296	0.07
22111201					Spare Parts and mechanical equipment	18.296	0.07
	221113				Parts of measurement equipment calibration and maintenance workshops	0.383	0.00
22111301					Parts of measurement equipment calibration and maintenance workshops	0.383	0.00
	221114				Parts special equipment	0.531	0.00
22111401					Parts special equipment	0.531	0.00
	221115				Parts of medical equipment and laboratories and plants	0.151	0.00
22111501					Parts of medical equipment and laboratories and plants	0.151	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221116				Parts traffic control equipment	0.001	0.00
22111601					Parts traffic control equipment	0.001	0.00
	221117				Spare Parts and military equipment	2.240	0.01
22111701					Spare Parts and military equipment	2.240	0.01
		2212			Material & Textiles	708.693	2.72
	221201				Medicine,Drugs,Chemicals	569.237	2.18
22120101					Medicine,Drugs,Chemicals	569.237	2.18
	221202				Books	6.352	0.02
22120201					Books	6.352	0.02
	221203				Newspaper and Publications	0.048	0.00
22120301					Newspaper and Publications	0.048	0.00
	221204				Films and Tapes	0.025	0.00
22120401					Films and Tapes	0.025	0.00
	221205				Clothes	19.111	0.07
22120501					Clothes For Employees	17.043	0.07
22120502					Clothes For non-Employees	2.068	0.01
	221206				Food	36.896	0.14
22120601					Food For Employees	27.770	0.11
22120602					Food For non-Employees	9.126	0.04
	221207				Covers and Sheets	0.478	0.00
22120701					Covers and Sheets	0.478	0.00
	221208				Stationery & Office Tools	6.655	0.03
22120801					Stationery & Office Tools	6.655	0.03
	221209				Plants and Seeds	0.002	0.00
22120901					Plants and Seeds	0.002	0.00
	221210				Fodder and Fertilizers	0.241	0.00
22121001					Fodder and Fertilizers	0.241	0.00
	221211				PC.Software	20.724	0.08
22121101					PC.Software	20.724	0.08

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	221212				Military materials & textiles	19.500	0.07
22121201					Military materials & textiles	19.500	0.07
	221299				Miscellaneous	29.424	0.11
22129901					Miscellaneous	29.424	0.11
		2213			Fuels,Oils and Energy	1,234.009	4.73
	221301				Fuel	31.131	0.12
22130101					Fuel	31.131	0.12
	221302				Fuel for Operating Stations	1,201.450	4.61
22130201					Fuel for Operating Stations	0.000	0.00
22130202					Imported liquefied gas	626.186	2.40
22130203					Natural gas	11.443	0.04
22130205					The light oil	12.152	0.05
22130206					Low silfur fuel oil	551.669	2.12
	221303				Lubricating Oils and Grease	1.136	0.00
22130301					Lubricating Oils and Grease	1.136	0.00
	221304				Gas	0.292	0.00
22130401					Gas	0.292	0.00
		2214			Water and Electricity	173.200	0.66
	221401				Water	33.702	0.13
22140101					Water	33.702	0.13
	221402				Electricity	139.498	0.54
22140201					Electricity	139.498	0.54
		2215			Treatment Water	76.000	0.29
	221501				Treatment Water	76.000	0.29
22150101					Treatment Water	76.000	0.29
		2219			Other Requirements	0.001	0.00
	221901				Other Requirements	0.001	0.00
22190101					Other Requirements	0.001	0.00
			222		Service	1,774.081	6.81
		2221			Transportation and Communication	57.127	0.22

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222101				Transportation and Movement	34.161	0.13
22210101					Transportation and Movement	34.161	0.13
	222102				Telegraph,Telephone and Telex	13.138	0.05
22210201					Telegraph,Telephone and Telex	13.138	0.05
	222103				Post	0.068	0.00
22210301					Post	0.068	0.00
	222104				Broadcasting and Communication Channels	9.760	0.04
22210401					Broadcasting and Communication Channels	9.760	0.04
		2222			Rents	156.114	0.60
	222201				Building	16.430	0.06
22220101					Building	16.430	0.06
	222202				Land Transportation	34.253	0.13
22220201					Land Transportation	34.253	0.13
	222203				Air Transportation	5.447	0.02
22220301					Air Transportation	5.447	0.02
	222204				Sea Transportation	2.335	0.01
22220401					Sea Transportation	2.335	0.01
	222207				P.C. Software	87.123	0.33
22220701					P.C. Software	87.123	0.33
	222208				Machinery and equipment Information Technology	9.038	0.03
22220801					Machinery and equipment Information Technology	9.038	0.03
	222298				Machinery and equipment	0.932	0.00
22229801					Machinery and equipment	0.932	0.00
	222299				Other Rents	0.556	0.00
22229901					Other Rents	0.556	0.00
		2223			Maintenance	249.432	0.96
	222301				Land Transportation	4.871	0.02
22230101					Land Transportation	4.871	0.02
	222302				Air Transportation	17.500	0.07
22230201					Air Transportation	17.500	0.07

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222303				Sea Transportation	16.042	0.06
22230301					Sea Transportation	16.042	0.06
	222306				Furniture	0.059	0.00
22230601					Furniture	0.059	0.00
	222307				Buildings and Facilities	13.534	0.05
22230701					Buildings and Facilities	13.534	0.05
	222308				Machinery and equipment Information Technology	12.767	0.05
22230801					Machinery and equipment Information Technology	12.767	0.05
	222309				P.C. Software	21.645	0.08
22230901					P.C. Software	21.645	0.08
	222310				Communications equipment and Office equipment	15.545	0.06
22231001					Communications equipment and Office equipment	15.545	0.06
	222311				Machinery and heavy equipment	30.627	0.12
22231101					Machinery and heavy equipment	30.627	0.12
	222312				Machinery and electric equipment	9.356	0.04
22231201					Machinery and electric equipment	9.356	0.04
	222313				Machinery and mechanical equipment	19.428	0.07
22231301					Machinery and mechanical equipment	19.428	0.07
	222314				Maintenance of measurement equipment,calibrationt and maintenance workshops	0.212	0.00
22231401					Maintenance of measurement equipment,calibrationt and maintenance workshops	0.212	0.00
	222315				Maintenance of special equipment	15.975	0.06
22231501					Maintenance of special equipment	15.975	0.06
	222316				Maintenance of medical equipment and laboratories and plants	48.620	0.19
22231601					Maintenance of medical equipment and laboratories and plants	48.620	0.19
	222317				Parts traffic control equipment	6.438	0.02
22231701					Parts traffic control equipment	6.438	0.02
	222318				Military equipment	12.330	0.05
22231801					Military equipment	12.330	0.05

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222319				Agricultural maintenance, Agricultural machinery and equipment	4.483	0.02
22231901					Agricultural maintenance, Agricultural machinery and equipment	4.483	0.02
		2224			Information and Social Services	44.193	0.17
	222401				Broadcasting and TV Programs	15.183	0.06
22240101					Broadcasting and TV Programs	15.183	0.06
	222402				Issuance of Books,Magazines and Publications	0.699	0.00
22240201					Issuance of Books,Magazines and Publications	0.699	0.00
	222403				Entertainment,Celebrations Gifts and Trips	25.955	0.10
22240301					Entertainment,Celebrations Gifts and Trips	25.955	0.10
	222404				Local and International exhibition	0.902	0.00
22240401					Local and International exhibition	0.902	0.00
	222405				Advertising & Propaganda	0.605	0.00
22240501					Advertising & Propaganda	0.605	0.00
	222406				Social,Sportive & Cultural Services	0.849	0.00
22240601					Social,Sportive & Cultural Services	0.849	0.00
		2225			Research,Studies and Consultations	173.088	0.66
	222501				Research and Studies	6.343	0.02
22250101					Information Technology Research and Studies	0.456	0.00
22250102					Other Research and Studies	5.793	0.02
22250103					Word Bank Research and Studies	0.094	0.00
	222502				Consultations	166.745	0.64
22250201					Consultations of Information Technology	33.612	0.13
22250202					Other Consultations	133.133	0.51
		2226			Special Expenditures	61.000	0.23
	222601				Special Expenditures	61.000	0.23
22260101					Special Expenditures	61.000	0.23
		2229			Other Services	1,033.127	3.96
	222901				Printing	4.790	0.02
22290101					Printing	4.790	0.02

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	222902				Insurance & Commission	4.590	0.02
22290201					Insurance & Commission	4.590	0.02
	222903				Government Charges	0.386	0.00
22290301					Government Charges	0.386	0.00
	222904				Protection and Security	27.721	0.11
22290401					Protection and Security	27.721	0.11
	222906				Cleaning Service	85.546	0.33
22290601					Cleaning Service	85.546	0.33
	222907				Porter & Catering Service	5.922	0.02
22290701					Porter & Catering Service	5.922	0.02
	222908				Data Entry & typing Service	0.407	0.00
22290801					Data Entry & typing Service	0.407	0.00
	222909				External Subscriptions and fees	53.232	0.20
22290901					International Organizations and Societies	53.202	0.20
22290903					Subscription fees for official duties	0.030	0.00
	222910				Training	32.684	0.13
22291001					Local	7.517	0.03
22291002					Abroad	25.167	0.10
	222913				Supported medical services	20.768	0.08
22291301					Supported medical services	20.768	0.08
	222914				Military attribution services	310.000	1.19
22291401					Military attribution services	310.000	1.19
	222915				Purchase of electrical power and water	372.134	1.43
22291501					Purchase of electrical power and water	372.134	1.43
	222999				Miscellaneous	114.947	0.44
22299901					Miscellaneous	114.947	0.44
				25	Subsidies	954.281	3.66
				251	Public corporations	569.643	2.19
		2511			Non-financial public corporations	569.643	2.19

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	251101				Support to Refined Products and Liquefied Gas Locally Marketed	550.000	2.11
25110101					Support to Petroleum and Refined Products	511.000	1.96
25110102					Support to locally marketed liquefied gas	39.000	0.15
	251102				Fuel Subsidy For Kuwait airways	0.000	0.00
25110201					Fuel Subsidy For Kuwait airways	0.000	0.00
	251103				Fuel Subsidy	19.643	0.08
25110301					Fuel Subsidy	19.643	0.08
			252		To Private enterprises	384.638	1.48
		2521			To nonfinancial private enterprises	384.638	1.48
	252101				Reduction of Costs of Living	384.638	1.48
25210101					Reduction of Costs of Living	0.000	0.00
25210102					Food materials	244.713	0.94
25210103					Construction materials	139.925	0.54
				26	Grants	6,498.772	24.93
			261		To foreign governments	4.000	0.02
		2611			Current	4.000	0.02
	261101				External Grants	4.000	0.02
26110101					External Grants	4.000	0.02
			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	6,494.472	24.91
		2631			Current	6,494.472	24.91
	263101				Remittances to public Authorities and Establishments	2,440.648	9.36
26310101					The National Assembly	10.246	0.04
26310102					Kuwait University	411.157	1.58
26310103					Public Authority For Civil Information	25.181	0.10
26310104					Public Authority For Environment	31.389	0.12

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
26310105					Kuwait Municipality	147.384	0.57
26310106					General Fire Department	208.918	0.80
26310107					Public Investment Authority	58.286	0.22
26310108					The Public Authority for Applied Education and Training	339.728	1.30
26310109					Public Authority For Minors Affairs	24.290	0.09
26310110					Public Authority For Agriculture and Fish Resources	113.237	0.43
26310111					Public Authority For Compensation Assessment of Damages Resulting from Iraqi Aggression	0.000	0.00
26310112					Public Authority For Sports	97.322	0.37
26310113					Public Authority For Disabled Affairs	212.645	0.82
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	11.296	0.04
26310116					The Public Authority for Manpower	574.666	2.20
26310117					General Authority For Food and Nutrition	22.226	0.09
26310118					Kuwait Direct Investment Promotion Authority	70.847	0.27
26310119					Kuwait Authority For Partnership Projects	3.947	0.02
26310121					Public Authority For Young	20.273	0.08
26310122					The National Office For Human Rights	2.732	0.01
26310123					Abdullah Al-Salem University	40.807	0.16
26310124					Authority for Medical Responsibility	4.182	0.02
26310125					Central Agency for Public Tenders	9.889	0.04
	263102				Current Grants To Other general government units - Independent institutions	4,053.824	15.55
26310202					Kuwait Institute for Scientific Research	43.738	0.17
26310203					The Public Institution for Social Security	3,391.025	13.01
26310204					Kuwait News Agency	13.122	0.05
26310206					Zakat (Alms Giving) House	21.087	0.08
26310207					Public Establishment for Housing	573.903	2.20
26310208					Kuwait National Fund for Small and Medium Enterprise Development	8.879	0.03
26310209					General Authority for Roads and road transport	0.000	0.00
26310210					Kuwait Anti-Doping Agency	2.070	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
			264		Grants- Other Foreign entity	0.300	0.00
		2641			Current	0.300	0.00
	264101				External Grants	0.300	0.00
26410101					External Grants	0.300	0.00
				27	Social benefits	578.594	2.22
			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	557.248	2.14
		2721			Social assistance benefits in Cash	350.338	1.34
	272101				Social Welfare	326.085	1.25
27210101					Social Welfare	326.085	1.25
	272102				Marriage Grants	19.000	0.07
27210201					Marriage Grants	19.000	0.07
	272108				Support Educational Services	5.000	0.02
27210801					Support Educational Services	5.000	0.02
	272199				Social Security benefits in Cash - Other	0.253	0.00
27219901					Social Security benefits in Cash - Other	0.253	0.00
		2722			Social Security benefits in Kind	206.910	0.79
	272201				Skill Development for Labor force	0.000	0.00
27220101					Skill Development for Labor force	0.000	0.00
	272202				Health Services abroad	206.910	0.79
27220201					For Nationals	140.400	0.54
27220202					For Students and Envoys	16.510	0.06
27220203					For Patients and Companions	0.000	0.00
	272299				Social Security benefits in Kind - Other	0.000	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
27229901					Social Security benefits in Kind - Other	50.000	0.19
			273		Employer social benefits	21.346	0.08
		2731			Employer social benefits in Cash	0.000	0.00
	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	21.346	0.08
	273201				Medical Care	6.568	0.03
27320101					Medical Care	6.568	0.03
	273203				Education	14.778	0.06
27320301					Education	14.778	0.06
				28	Other Expenditures and Remittances	1,371.197	5.26
			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	1,369.213	5.25
		2821			Missions	661.260	2.54
	282101				Scholarships for Personnel	35.230	0.14
28210101					Scholarships for Personnel	35.230	0.14
	282102				Scholarships for Students	626.030	2.40
28210201					Scholarships for Students	626.030	2.40
		2822			Religious Missions	0.712	0.00
	282201				Religious Missions	0.712	0.00
28220101					Religious Missions	0.712	0.00
		2823			Execution of legal Provisions	27.357	0.10
	282301				Execution of legal Provisions	27.357	0.10
28230101					Execution of legal Provisions	27.357	0.10
		2824			Individual Remittances	159.696	0.61
	282401				Accidents Indemnification	0.500	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
28240101					Accidents Indemnification	0.500	0.00
	282402				Awards & Bonuses for Non-employees	24.151	0.09
28240201					Awards & Bonuses for Non-employees	24.151	0.09
	282403				Real Estate Loans Interest	100.000	0.38
28240301					Real Estate Loans Interest	100.000	0.38
	282404				Relief from Real Estate Loans	35.020	0.13
28240401					Relief from Real Estate Loans	35.020	0.13
	282499				Other Individual Remittances	0.025	0.00
28249901					Other Individual Remittances	0.025	0.00
		2825			Supporting National Establishments	2.563	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	0.600	0.00
28250301					Assistance to clubs and sportive Activities	0.600	0.00
	282504				Assistance to Unions and Public Societies	1.663	0.01
28250401					Assistance to Unions and Public Societies	1.663	0.01
		2826			Zakat Remittances	10.000	0.04
	282601				Zakat House Subsidies	0.000	0.00
28260101					Zakat House Subsidies	0.000	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	50.308	0.19
	282702				Various Activities	50.308	0.19
28270201					Various Activities	50.308	0.19
	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	457.317	1.75
	282901				Contingent Expenditures	0.000	0.00
28290101					Contingent Expenditures	0.000	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters, Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	282902				Local Conferences	4.377	0.02
28290201					Local Conferences	4.377	0.02
	282903				International Conferences	0.360	0.00
28290301					International Conferences	0.360	0.00
	282904				Tournaments	0.020	0.00
28290401					Tournaments	0.020	0.00
	282905				Justice Affairs	336.277	1.29
28290501					Justice Affairs	336.277	1.29
	282906				Formal Assignments abroad	39.283	0.15
28290601					Formal Assignments abroad	39.283	0.15
	282908				Government air crafts operating costs	27.000	0.10
28290801					Government air crafts operating costs	27.000	0.10
	282910				Head of State Allocations (Amiri's)	50.000	0.19
28291001					Head of State Allocations (Amiri's)	50.000	0.19
			285		Losses of Currency Differences	1.951	0.01
		2851			Losses of Currency Differences	1.951	0.01
	285101				Losses of Currency Differences	1.951	0.01
28510101					Losses of Currency Differences	1.951	0.01
					Total current expense	23,494.308	90.13
				32	Purchase of non-current assets	2,574.000	9.87
			323		Purchase of non-current non-financial tangible assets	624.482	2.40
		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	40.830	0.16
	323202				Purchase and acquisition of housing units	13.250	0.05
32320201					Purchase of housing units	13.250	0.05
	323204				Purchase and acquisition of government buildings	0.000	0.00
32320401					Purchase of government buildings	0.000	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32320402					Acquisition of government buildings	0.000	0.00
	323205				Purchase and acquisition of civil and social services facilities	27.500	0.11
32320501					Purchase of civil and social services facilities	27.500	0.11
32320502					Acquisition of civil and social services facilities	0.000	0.00
	323208				Purchase a temporary/roving buildings	0.060	0.00
32320801					Purchase a temporary/roving buildings	0.060	0.00
	323250				Purchase and acquisition of improvements on lands	0.020	0.00
32325001					Purchase of improvements on lands	0.020	0.00
32325002					Acquisition of improvements on lands	0.000	0.00
		3233			Purchase of machinery and equipment,other assets	583.596	2.24
	323301				Purchase of machinery and equipment land transportation	23.970	0.09
32330101					Purchase of machinery and equipment land transportation	23.970	0.09
	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	151.036	0.58
32330401					Purchase of machinery and equipment sea transportation	151.036	0.58
	323306				Purchase of furniture	8.702	0.03
32330601					Purchase of furniture	8.670	0.03
32330602					Purchase of furniture-personnel housing	0.032	0.00
	323307				Purchase of machinery and equipment communication and information technology and office equipment	80.238	0.31
32330701					Purchase of machinery and communications equipment	41.994	0.16
32330702					Purchase of machinery and equipment information technology	37.396	0.14
32330703					Purchase of machinery and office equipment	0.848	0.00
	323308				Purchase of machinery and heavy equipment	6.226	0.02
32330801					Purchase of machinery and heavy equipment	6.226	0.02
	323309				Purchase of electrical equipment	4.880	0.02
32330901					Purchase of electrical equipment	4.880	0.02
	323310				Purchase of machinery and mechanical equipment	16.842	0.06
32331001					Purchase of machinery and equipment refrigeration,air conditioning and elevators	2.004	0.01

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32331002					Purchase engines,turbines & their main parts	9.984	0.04
32331003					Purchase pumps and pistons	3.308	0.01
32331004					Purchase of materials handling equipment	0.687	0.00
32331005					Purchase of machinery and equipment for trainee	0.300	0.00
32331099					Purchase of machinery and other mechanical equipment	0.559	0.00
	323311				Purchase of equipment measurement, calibration and workshops maintenance	1.696	0.01
32331101					Purchase of equipment measurement and calibration	0.410	0.00
32331102					Purchase of equipment workshops maintenance	1.286	0.00
	323312				Purchase of special equipment	68.413	0.26
32331201					Purchase of special equipment	68.413	0.26
	323313				Purchase of medical and Laboratories equipment	51.580	0.20
32331301					Purchase of medical and Laboratories equipment	51.580	0.20
	323314				Purchase of traffic equipment	5.507	0.02
32331401					Purchase of traffic equipment	5.507	0.02
	323315				Purchase of sports equipment	1.334	0.01
32331501					Purchase of sports equipment	1.334	0.01
	323316				Purchase of musical instruments	0.057	0.00
32331601					Purchase of musical instruments	0.057	0.00
	323317				Purchase of equipment and a miscellaneous external tools	0.100	0.00
32331701					Purchase of equipment and a miscellaneous external tools	0.100	0.00
	323318				Purchase of military equipment	143.015	0.55
32331801					Purchase of military equipment	143.015	0.55
		3235			Purchase of cultural and heritage assets	0.056	0.00
	323501				Purchase of Artistic antiques and heratige	0.056	0.00
32350101					Purchase of Artistic antiques and heratige	0.056	0.00
			324		Purchase of non-current non-financial Intangible assets	0.020	0.00
		3241			Purchase of intangible assets acquired	0.020	0.00
	324102				Office support programming	0.020	0.00
32410201					Office support programming	0.020	0.00

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
			326		Purchase of biological assets (agricultural assets)	0.075	0.00
		3261			Purchase of biological assets (agricultural assets)consumer	0.005	0.00
	326101				Livestock producers	0.005	0.00
32610101					Livestock producers	0.005	0.00
	326102				Livestock non-productive	0.000	0.00
32610201					Livestock non-productive	0.000	0.00
		3262			Purchase of biological assets (agricultural assets) for breeding	0.070	0.00
	326202				Livestock non-productive	0.070	0.00
32620201					Livestock non-productive	0.070	0.00
			327		Construction Projects,Maintenance	1,949.423	7.48
			3271		Buildings and improvements on lands	867.321	3.33
	327101				Construction Projects,Maintenance-Housing complexes	0.490	0.00
32710101					Construction Projects - Housing complexes	0.005	0.00
32710102					Maintenance - Housing complexes	0.485	0.00
	327102				Construction Projects,Maintenance-Housing units	4.160	0.02
32710201					Construction Projects - Housing units	4.160	0.02
	327103				Construction Projects,Maintenance-commercial buildings	0.045	0.00
32710301					Construction Projects - commercial buildings	0.025	0.00
32710302					Maintenance - commercial buildings	0.020	0.00
	327104				Construction Projects,Maintenance-government buildings	107.100	0.41
32710401					Construction Projects -government buildings	69.600	0.27
32710402					Maintenance - government buildings	37.500	0.14
	327105				Construction Projects,Maintenance- civil and social services facilities	412.228	1.58
32710501					Construction Projects- civil and social services facilities	382.384	1.47
32710502					Maintenance- civil and social services facilities	29.844	0.11
	327106				Construction Projects,Maintenance-industrial buildings	114.549	0.44
32710601					Construction Projects- industrial buildings	99.509	0.38
32710602					Maintenance- industrial buildings	15.040	0.06

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
	327107				Construction Projects,Maintenance-Public buildings entertainment	4.657	0.02
32710701					Construction Projects- Public buildings entertainment	1.075	0.00
32710702					Maintenance-Public buildings entertainment	3.582	0.01
	327108				Construction Projects,Maintenance-temporary/roving buildings	0.020	0.00
32710801					Construction Projects- temporary/roving buildings	0.000	0.00
32710802					Maintenance- temporary/roving building	0.020	0.00
	327109				Construction Projects,Maintenance-military buildings and facilities	102.796	0.39
32710901					Construction Projects-military buildings and facilities	89.676	0.34
32710902					Maintenance-military buildings and facilities	13.120	0.05
	327150				Construction Projects,Maintenance-improvements on lands	121.276	0.47
32715001					Construction Projects- improvements on lands	9.570	0.04
32715002					Maintenance- improvements on lands	111.706	0.43
		3272			Maintenance- Equipment,Machines and other assets	271.063	1.04
	327206				Furniture and Equipment related to construction projects and maintenance	1.210	0.00
32720602					Maintenance - Furniture and Equipment	1.210	0.00
	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	211.475	0.81
32721002					Maintenance - Equipment for refrigeration,air conditioning and elevators	18.275	0.07
32721004					Maintenance Engines,turbines & their main parts	180.850	0.69
32721006					Maintenance- pumps and pistons	12.000	0.05
32721098					Other equipment related to construction projects	0.350	0.00
	327212				Special equipment related to construction projects and maintenance	55.857	0.21
32721202					Maintenance - Special equipment	55.857	0.21
	327213				Medical and laboratory equipment related to a structural project and its maintenance	2.500	0.01
32721302					Maintenance - Medical and laboratory equipment	2.500	0.01
		3273			Construction Projects and Maintenance-Infrastructure assets	811.039	3.11
	327301				Construction Projects and Maintenance-Road	100.430	0.39
32730101					Construction Projects-Road	48.550	0.19

Table(4)
Total Current Expense & Capital Expenditures by Chapters,Groups
Category, Items & Kinds for Fiscal Year 2026/2027

Numerical Guide					Description	Amount (KD Million)	Percentage
Kind	Item	Category	Group	Chapter			
32730102					Maintenance-Road	51.880	0.20
	327302				Construction Projects and Maintenance- Bridges and tunnels	0.000	0.00
32730201					Construction Projects-Bridges and tunnels	0.000	0.00
32730202					Maintenance-Bridges and tunnels	0.000	0.00
	327304				Construction Projects and Maintenance- Airport	33.345	0.13
32730401					Construction Projects-Airport	27.835	0.11
32730402					Maintenance-Airport	5.510	0.02
	327305				Construction Projects and Maintenance- seaport	150.030	0.58
32730501					Construction Projects-seaport	150.000	0.58
32730502					Maintenance-seaport	0.030	0.00
	327306				Construction Projects and Maintenance- water network	60.917	0.23
32730601					Construction Projects-water network	58.730	0.23
32730602					Maintenance-water network	2.187	0.01
	327307				Construction Projects and Maintenance- sewerage network	222.547	0.85
32730701					Construction Projects-sewerage network	205.520	0.79
32730702					Maintenance-sewerage network	17.027	0.07
	327308				Construction Projects and Maintenance- communication network	33.941	0.13
32730801					Construction Projects-communication network	24.486	0.09
32730802					Maintenance-communication network	9.455	0.04
	327309				Construction Projects and Maintenance- electricity network	200.119	0.77
32730901					Construction Projects-electricity network	93.115	0.36
32730902					Maintenance-electricity network	107.004	0.41
	327310				Construction Projects and Maintenance-gas network	9.710	0.04
32731001					Construction Projects-gas network	8.360	0.03
32731002					Maintenance-gas network	1.350	0.01
					Total Capital Expenditures	2,574.000	9.87
					Total Current Expenses & Capital Expenditures	26,068.308	100.00

Table (5)
Budget Expenditures for Ministries and Government Departments
by Functional Codes for Fiscal Year 2026/2027

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	701	General Public Services	7,974.167	30.59
7011		Executive and legislative organs, financial and fiscal affairs and external affairs	1,017.177	3.90
7012		Foreign economic aid	4.000	0.02
7013		Public Services	426.561	1.64
7014		Basic research		0.00
7015		Research and development general public Services		0.00
7016		General public services not elsewhere classified	31.957	0.12
7017		Public debt transactions		0.00
7018		Transfers of a general character between different levels of government	6,494.472	24.91
	702	Defense	2,866.046	10.99
7021		Military defense	2,866.046	10.99
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	2,215.759	8.50
7031		Police Services	1,722.764	6.61
7032		Fire Protection Services		0.00
7033		Law Courts	388.920	1.49
7034		Prisons	0.110	0.00
7035		Research and development order and safety		0.00
7036		Public order and safety not elsewhere classified	103.965	0.40

Table (5)
Budget Expenditures for Ministries and Government Departments
by Functional Codes for Fiscal Year 2026/2027

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	704	Economic Affairs	2,861.169	10.98
7041		General Economic, Commercial and labor affairs	488.830	1.88
7042		Agriculture, forestry, Fishing and Hunting		0.00
7043		Fuel and Energy	1,439.168	5.52
7044		Mining, Manufacturing and Construction		0.00
7045		Transport	741.322	2.84
7046		Communication	189.199	0.73
7047		Other Industries	1.900	0.01
7048		Research and development economic affairs		0.00
7049		Economic Affairs not elsewhere classified	0.750	0.00
	705	Environmental Protection	385.770	1.48
7051		Waste management	0.250	0.00
7052		Waste water management	384.410	1.47
7053		Pollution abatement		0.00
7054		Protection of biodiversity and landscapes		0.00
7055		Research and development environmental protection	1.110	0.00
7056		Environmental protection not elsewhere classified		0.00
	706	Housing and community amenities	2,275.993	8.73
7061		Housing development		0.00
7062		Community development	14.555	0.06
7063		Water Supply	182.980	0.70
7064		Street lighting		0.00
7065		Research and development housing and community amenities		0.00
7066		Housing and Community amenities not elsewhere classified	2,078.458	7.97

Table (5)
Budget Expenditures for Ministries and Government Departments
by Functional Codes for Fiscal Year 2026/2027

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	707	Health	2,598.705	9.97
7071		Medical Products,appliances and equipment	105.433	0.40
7072		Outpatient Services	0.560	0.00
7073		Hospital Services	2,342.187	8.98
7074		Public health services	45.789	0.18
7075		Research and development Health	0.550	0.00
7076		Health not elsewhere classified	104.186	0.40
	708	Recreation,culture and Religion	770.661	2.96
7081		Recreational and sports services	2.195	0.01
7082		Cultural services	33.640	0.13
7083		Broadcasting and publishing services	248.578	0.95
7084		Religious and other community services	486.248	1.87
7085		Research and development Recreation,culture and religion		0.00
7086		Recreation,culture and religion not elsewhere classified		0.00
	709	Education	3,614.174	13.86
7091		Pre-Primary education and primary education	1,146.171	4.40
7092		Secondary education	1,105.504	4.24
7093		Post secondary nontertiary education	5.029	0.02
7094		Tertiary education	697.250	2.67
7095		Education not definable by level	108.107	0.41
7096		Subsidiary services to education		0.00
7097		Research and development education	0.014	0.00
7098		Education not elsewhere classified	552.099	2.12

Table (5)
Budget Expenditures for Ministries and Government Departments
by Functional Codes for Fiscal Year 2026/2027

Functional Group Code	Functional Section Code	Description	Total (KD million)	%
	710	Social protection	505.864	1.94
7101		Sickness and disability		0.00
7102		Old age		0.00
7103		Survivors		0.00
7104		Family and children	19.000	0.07
7105		Unemployment		0.00
7106		Housing	135.020	0.52
7107		Social exclusion not elsewhere classified	3.358	0.01
7108		Research and development social protection		0.00
7109		Social protection not elsewhere classified	348.486	1.34
Total Current Expenses & Capital Expenditures			26,068.308	100.00

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
1	Head of State	50.000	0.19
	Guidance 2 - Chapter 8	50.000	0.19
2	Amiri Diwan	176.300	0.68
	Guidance 2 - Chapter 1	26.671	0.10
	Guidance 2 - Chapter 2	62.048	0.24
	Guidance 2 - Chapter 7	5.000	0.02
	Guidance 2 - Chapter 8	63.951	0.25
	Guidance 3 - Chapter 2	18.630	0.07
3	State Audit Bureau	80.264	0.31
	Guidance 2 - Chapter 1	76.708	0.29
	Guidance 2 - Chapter 2	1.885	0.01
	Guidance 2 - Chapter 7	0.016	0.00
	Guidance 2 - Chapter 8	0.289	0.00
	Guidance 3 - Chapter 2	1.366	0.01
4	Council of Ministers	63.159	0.24
	Guidance 2 - Chapter 1	40.586	0.16
	Guidance 2 - Chapter 2	17.380	0.07
	Guidance 2 - Chapter 7	0.493	0.00
	Guidance 2 - Chapter 8	4.700	0.02
	Guidance 3 - Chapter 2	0.000	0.00
5	Fatwa and Legislation Department	58.623	0.22
	Guidance 2 - Chapter 1	54.607	0.21
	Guidance 2 - Chapter 2	1.921	0.01
	Guidance 2 - Chapter 8	1.750	0.01
	Guidance 3 - Chapter 2	0.345	0.00

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
6	Supreme Council for Planning and Development	14.138	0.05
	Guidance 2 - Chapter 1	8.633	0.03
	Guidance 2 - Chapter 2	4.632	0.02
	Guidance 2 - Chapter 8	0.493	0.00
	Guidance 3 - Chapter 2	0.380	0.00
7	Civil Service Commission	34.980	0.13
	Guidance 2 - Chapter 1	22.500	0.09
	Guidance 2 - Chapter 2	2.784	0.01
	Guidance 2 - Chapter 8	8.443	0.03
	Guidance 3 - Chapter 2	1.253	0.00
8	Ministry of Foreign Affairs	269.286	1.03
	Guidance 2 - Chapter 1	121.483	0.47
	Guidance 2 - Chapter 2	84.328	0.32
	Guidance 2 - Chapter 7	15.985	0.06
	Guidance 2 - Chapter 8	3.890	0.01
	Guidance 3 - Chapter 2	43.600	0.17
9	Ministry of Finance - General Administration	134.495	0.52
	Guidance 2 - Chapter 1	82.463	0.32
	Guidance 2 - Chapter 2	33.600	0.13
	Guidance 2 - Chapter 7	0.056	0.00
	Guidance 2 - Chapter 8	12.506	0.05
	Guidance 3 - Chapter 2	5.870	0.02
10	Ministry of Finance - General Accounts	6,702.636	25.71
	Guidance 2 - Chapter 5	19.643	0.08
	Guidance 2 - Chapter 6	6,498.472	24.93
	Guidance 2 - Chapter 7	19.000	0.07
	Guidance 2 - Chapter 8	165.521	0.63

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
11	General Administration of Customs	149.307	0.57
	Guidance 2 - Chapter 1	147.455	0.57
	Guidance 2 - Chapter 2	1.362	0.01
	Guidance 2 - Chapter 8	0.150	0.00
	Guidance 3 - Chapter 2	0.340	0.00
12	Ministry of Commerce and Industry	446.256	1.71
	Guidance 2 - Chapter 1	52.325	0.20
	Guidance 2 - Chapter 2	6.352	0.02
	Guidance 2 - Chapter 5	384.638	1.48
	Guidance 2 - Chapter 7	0.060	0.00
	Guidance 2 - Chapter 8	0.246	0.00
	Guidance 3 - Chapter 2	2.635	0.01
13	Ministry of Justice	388.895	1.49
	Guidance 2 - Chapter 1	35.435	0.14
	Guidance 2 - Chapter 2	0.938	0.00
	Guidance 2 - Chapter 8	336.487	1.29
	Guidance 3 - Chapter 2	16.035	0.06
14	Ministry of Interior	1,814.678	6.96
	Guidance 2 - Chapter 1	1,430.000	5.49
	Guidance 2 - Chapter 2	146.982	0.56
	Guidance 2 - Chapter 7	21.150	0.08
	Guidance 2 - Chapter 8	14.105	0.05
	Guidance 3 - Chapter 2	202.441	0.78
15	Ministry of Defence	2,336.695	8.96
	Guidance 2 - Chapter 1	1,300.000	4.99
	Guidance 2 - Chapter 2	624.797	2.40
	Guidance 2 - Chapter 7	18.200	0.07
	Guidance 2 - Chapter 8	21.054	0.08
	Guidance 3 - Chapter 2	372.644	1.43

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
16	Kuwait National Guard	529.692	2.03
	Guidance 2 - Chapter 1	400.397	1.54
	Guidance 2 - Chapter 2	46.367	0.18
	Guidance 2 - Chapter 7	0.010	0.00
	Guidance 2 - Chapter 8	2.415	0.01
	Guidance 3 - Chapter 2	80.503	0.31
17	Ministry of Education	2,800.846	10.74
	Guidance 2 - Chapter 1	2,651.312	10.17
	Guidance 2 - Chapter 2	108.345	0.42
	Guidance 2 - Chapter 7	5.009	0.02
	Guidance 2 - Chapter 8	3.480	0.01
	Guidance 3 - Chapter 2	32.700	0.13
18	Ministry of Higher Education	774.314	2.97
	Guidance 2 - Chapter 1	34.128	0.13
	Guidance 2 - Chapter 2	5.066	0.02
	Guidance 2 - Chapter 7	102.300	0.39
	Guidance 2 - Chapter 8	625.310	2.40
	Guidance 3 - Chapter 2	7.510	0.03
19	Ministry of Health	2,641.920	10.13
	Guidance 2 - Chapter 1	1,429.904	5.49
	Guidance 2 - Chapter 2	836.000	3.21
	Guidance 2 - Chapter 7	150.798	0.58
	Guidance 2 - Chapter 8	26.218	0.10
	Guidance 3 - Chapter 2	199.000	0.76

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
20	Ministry of Social Affairs	352.540	1.35
	Guidance 2 - Chapter 1	93.504	0.36
	Guidance 2 - Chapter 2	10.564	0.04
	Guidance 2 - Chapter 7	241.005	0.92
	Guidance 2 - Chapter 8	1.752	0.01
	Guidance 3 - Chapter 2	5.715	0.02
21	Ministry of Information	248.578	0.95
	Guidance 2 - Chapter 1	207.396	0.80
	Guidance 2 - Chapter 2	31.507	0.12
	Guidance 2 - Chapter 7	0.005	0.00
	Guidance 2 - Chapter 8	1.380	0.01
	Guidance 3 - Chapter 2	8.290	0.03
22	Ministry of Islamic Affairs	476.464	1.83
	Guidance 2 - Chapter 1	412.678	1.58
	Guidance 2 - Chapter 2	45.004	0.17
	Guidance 2 - Chapter 6	0.300	0.00
	Guidance 2 - Chapter 8	3.732	0.01
	Guidance 3 - Chapter 2	14.750	0.06
23	Awqaf General Secretariat	8.784	0.03
	Guidance 2 - Chapter 1	7.537	0.03
	Guidance 2 - Chapter 2	1.159	0.00
	Guidance 2 - Chapter 8	0.073	0.00
	Guidance 3 - Chapter 2	0.015	0.00
24	Ministry of Communications	100.538	0.39
	Guidance 2 - Chapter 1	71.041	0.27
	Guidance 2 - Chapter 2	18.934	0.07
	Guidance 2 - Chapter 8	1.248	0.00
	Guidance 3 - Chapter 2	9.315	0.04

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
25	Ministry of Public Works	1,281.199	4.91
	Guidance 2 - Chapter 1	320.263	1.23
	Guidance 2 - Chapter 2	90.199	0.35
	Guidance 2 - Chapter 8	18.237	0.07
	Guidance 3 - Chapter 2	852.500	3.27
26	National Council for Culture, Arts, and Letters	33.103	0.13
	Guidance 2 - Chapter 1	19.012	0.07
	Guidance 2 - Chapter 2	8.044	0.03
	Guidance 2 - Chapter 8	2.022	0.01
	Guidance 3 - Chapter 2	4.025	0.02
27	Ministry of Oil	568.610	2.18
	Guidance 2 - Chapter 1	12.298	0.05
	Guidance 2 - Chapter 2	2.456	0.01
	Guidance 2 - Chapter 5	550.000	2.11
	Guidance 2 - Chapter 8	3.601	0.01
	Guidance 3 - Chapter 2	0.255	0.00
28	Ministry of Electricity, Water, and Renewable Energy	3,134.646	12.02
	Guidance 2 - Chapter 1	823.271	3.16
	Guidance 2 - Chapter 2	1,693.425	6.50
	Guidance 2 - Chapter 8	1.250	0.00
	Guidance 3 - Chapter 2	616.700	2.37
29	Directorate General of Civil Aviation	238.530	0.92
	Guidance 2 - Chapter 1	147.285	0.56
	Guidance 2 - Chapter 2	28.374	0.11
	Guidance 2 - Chapter 8	0.131	0.00
	Guidance 3 - Chapter 2	62.740	0.24

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
31	Central Statistical Bureau	6.822	0.03
	Guidance 2 - Chapter 1	5.829	0.02
	Guidance 2 - Chapter 2	0.722	0.00
	Guidance 2 - Chapter 8	0.040	0.00
	Guidance 3 - Chapter 2	0.231	0.00
32	Bureau of Financial Controllers	19.622	0.08
	Guidance 2 - Chapter 1	16.944	0.06
	Guidance 2 - Chapter 2	0.533	0.00
	Guidance 2 - Chapter 8	0.100	0.00
	Guidance 3 - Chapter 2	2.045	0.01
33	Kuwait Financial Investigations Unit	9.261	0.04
	Guidance 2 - Chapter 1	3.834	0.01
	Guidance 2 - Chapter 2	4.585	0.02
	Guidance 2 - Chapter 8	0.412	0.00
	Guidance 3 - Chapter 2	0.430	0.00
34	Competition Protection Agency	7.483	0.03
	Guidance 2 - Chapter 1	6.734	0.03
	Guidance 2 - Chapter 2	0.699	0.00
	Guidance 2 - Chapter 7	0.025	0.00
	Guidance 2 - Chapter 8	0.025	0.00
	Guidance 3 - Chapter 2	0.000	0.00
35	The Central Agency for Information Technology	105.304	0.40
	Guidance 2 - Chapter 1	7.555	0.03
	Guidance 2 - Chapter 2	91.756	0.35
	Guidance 2 - Chapter 7	0.293	0.00
	Guidance 2 - Chapter 8	5.700	0.02
	Guidance 3 - Chapter 2	0.000	0.00

Table (6)
Budget Expenditures for Ministries and Government Departments
by Chapters for Fiscal Year 2026/2027

No.	Entity	Total (KD million)	%
36	National Cybersecurity Center	10.340	0.04
	Guidance 2 - Chapter 1	6.214	0.02
	Guidance 2 - Chapter 2	2.714	0.01
	Guidance 2 - Chapter 8	0.100	0.00
	Guidance 3 - Chapter 2	1.312	0.01
Total Current Expenses & Capital Expenditures		26,068.308	100.00

موازنة 27/26 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 expenditures:

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.