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INFORMATION**

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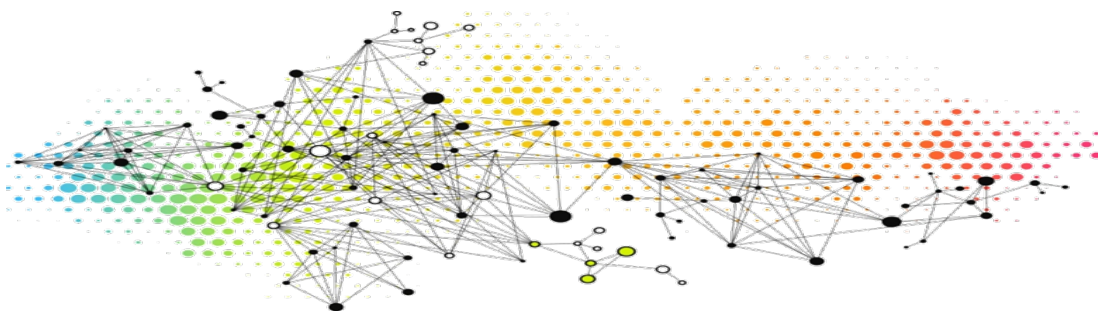
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# KUWAIT

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## REPORT ON THE GOVERNMENT FINANCE STATISTICS TECHNICAL ASSISTANCE MISSION (APRIL 29–MAY 3, 2018)

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## Glossary

BCG	Budgetary Central Government
CG	Central Government
COFOG	Classification of Functions of Government
CSB	Central Statistical Bureau
CBK	Central Bank of Kuwait
EBFs	Extrabudgetary Funds
<i>GFSM 1986</i>	<i>Government Finance Statistics Manual 1986</i>
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual 2001</i>
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual 2014</i>
GG	General Government
IFS	International Financial Statistics
IMF	International Monetary Fund
MOF	Ministry of Finance
SDDS	Special Data Dissemination Standard
SSF	Social Security Fund
TA	Technical Assistance

# SUMMARY OF MISSION OUTCOMES AND PRIORITY RECOMMENDATIONS

**1. In response to a request from the Central Statistical Bureau (CSB) of Kuwait, a government finance statistics (GFS) technical assistance (TA) mission visited Kuwait City, Kuwait during April 29–May 3, 2018.** This first GFS TA mission from the IMF's Statistics Department (STA) aimed to assist the CSB staff in compiling fiscal data according to the *Government Finance Statistics Manual 2014 (GFSM 2014)* and help them to issue this year's GFS bulletin according to the *GFSM 2014* classification. In addition, the mission discussed with the Ministry of Finance (MoF) the possibility of resuming the reporting of the GFS data to the Fund for surveillance and dissemination in *Government Finance Statistics Yearbook (GFSY)*.

**2. The mission undertook the following tasks:**

- i. Reviewed the current various roles, responsibilities, data sources, and reporting systems in compiling GFS;
- ii. Trained the CSB staff on the key principles of the *GFSM 2014* methodology and compiling methods;
- iii. Assisted the CSB in preparing the GFS Bulletin in line with the *GFSM 2014*, for both Economic and Functional Classifications;
- iv. Reviewed and proposed an institutional framework for the compilation of GFS, instead of the current one which is based on a methodology that has become obsolete and inappropriate for fiscal policy analysis;
- v. Worked for the development of a communication bridge between the CSB and the MoF in order to improve the efficiency and the quality of the flows of data;
- vi. Agreed on a training program to enable the CSB to adopt the framework of the *GFSM 2014*, particularly with respect to the institutional coverage and transactions scope;
- vii. Assessed the needs of the MoF for the STA's technical assistance to enable the State of Kuwait to regularly report GFS data to the Fund for surveillance and dissemination in the *GFSY*;

In this respect, it should be noted that the CSB used to compile GFS data based on the *GFSM 1986* methodology and following the MoF's adoption, in 2016, of the *GFSM 2001* methodology as a budgetary classification system, the source data no longer allowed the CSB to properly compile the GFS data for its Bulletin, for both economic and functional classifications.

**3. Given that the source data are compiled according to the *GFSM 2001* classification, the mission had to prepare a bridge table to allow the CSB to automatically derive the bulletin tables and statements.** However, this work could not be completed during this mission because the CSB did not receive yet any data files on the new budget classification. Indeed, according to the CSB staff, the reason is that, until now, it has not been possible for them to integrate the new budget classification into their IT system due to the fact that the final accounts (source data) have been communicated to them recently and in an unusable format (PDF and paper).

4. **The team with which the mission collaborated has a great ability to master the concepts and definitions of the national accounts, which allowed them to progress relatively quickly in assimilating the fundamentals of the *GFSM 2014* methodology.** However, since this team had never benefited from IMF training in the GFS field, the relatively short duration of this mission (one week) was insufficient to allow them to learn both the methodology and the GFS compiling methods.

5. **As far as GFS data reporting to STA is concerned, the MoF stopped reporting data to the IMF for dissemination in the *GFSY* because of an organizational problem.** In fact, the official who oversaw this function has left the concerned department and has not been replaced yet. Moreover, the mission identified a significant communication gap between the MoF and the CSB (in both directions), which substantially affects the quality of data exchanged.

6. **Finally, the mission set up an implementation plan in cooperation with the CSB authorities as presented in the sub-section H.**

**To support progress in the above work areas, the mission recommended a detailed one-year action plan with the following priority recommendations to make headway in improving GFS data:**

**Table 1. Kuwait: Priority Recommendations**

Target Date	Priority Recommendation	Responsible Institutions
<b>December,2018</b>	Prepare and publish the fiscal year 2017–2018 GFS bulletin for all budgetary Central Government units covering all categories of revenue, expense, and non-financial assets transactions.	<b>CSB</b>
<b>June, 2019</b>	Prepare the institutional classification for the budgetary units included in Circular No. 4 of 2015.	<b>CSB</b>
<b>December,2019</b>	Prepare and publish the fiscal year 2018–2019 GFS Bulletin for the Central Government (budgetary, extrabudgetary, and social security funds) covering all revenue, expense, transactions in nonfinancial assets, financial assets, and liabilities.	<b>CSB</b>

**Further details on the priority recommendations and the related actions/milestones can be found in the action plan under Detailed Technical Assessment and Recommendations.**

**7. The Central Statistical Bureau (CSB) is the only statistical reference of the country.**

Indeed, in accordance with article 4 of the Law No. 27 of 1963 on Statistics and Census, the CSB is responsible, inter alia, for the collection of statistical information related to all the areas defined by the Planning Board, the supervision and coordination of statistical work carried out by ministries and other public institutions, as well as the analysis of statistical information and its dissemination. In this context, the CSB publishes, since 1981, a bulletin dedicated exclusively to GFS. This document, which draws its data sources from the final accounts published by MoF, presents the GFS data according to the *GFSM 1986* economic and functional classification.

**8. Given that the MoF has adopted the *GFSM 2001* methodology as a budget classification system,**

the final accounts are presented, since the fiscal year 2015–2016, according to this classification, which has not allowed the CSB to continue production of its GFS bulletin as usual, and, therefore, requested Fund's technical assistance.

**9. The CSB is not directly concerned with reporting GFS data to the Fund,** but given its major role in compiling macroeconomic statistics, this mission is of a particular importance; it should be considered as a support for improving the quality of macroeconomic statistics in general and GFS data in particular.

## **A. Mission Objectives and Tasks**

**10. The main objective of this mission aimed to help the CSB team to understand the key principles of the *GFSM 2014* methodology and assist them to align the classification of the GFS bulletin with *GFSM*.**

In this regard, the mission closely collaborated with a qualified team under the leadership of Mrs. Samar Ateeqi, National Accounts Controller responsible for Government Finance Statistics, which led to a significant and rapid progress in understanding the basic principles of the *GFSM* methodology. Indeed, through their interaction with the mission, the CSB team has demonstrated its ability to implement the mission's recommendations for the preparation and dissemination of the GFS Bulletin according to the *GFSM 2014*. To this end, the mission's main tasks were:

- a) Train the CSB staff on the key principles of the *GFSM 2014* methodology, knowing that the methodology used by the CSB until last year was based on the *GFSM 1986* methodology;
- b) Assist this Department in preparing the GFS Bulletin in line with the *GFSM 2014* recommendations, for both economic and functional classifications;
- c) Review and propose an institutional framework for GFS compilation, instead of the current one which is based on a methodology that has become obsolete and inappropriate for fiscal policy analysis;
- d) Develop a communication bridge between the CSB and the MoF in order to enhance the efficiency of data flows to meet *GFSM 2014* standards;
- e) Agree on a training timetable for the implementation of the necessary measures to enable the CSB to adopt the recommendations of the *GFSM*, particularly with respect to the institutional and transactions coverage;
- f) In addition, the mission met the MoF officials in order to assess their needs for the Fund's technical assistance to enable the State of Kuwait to continuously report to STA the latest GFS data for monitoring and dissemination in the *GFS Yearbook*.



## B. Background Information

**11. The CSB has not received technical assistance for several years.** Designated by law as the official authority responsible for compiling and disseminating macroeconomic statistics, the CSB compiles and disseminates a bulletin devoted exclusively to GFS. However, both the methodology supporting the preparation of this bulletin as well as the coverage of transactions and institutional units have proved obsolete and, therefore, require upgrade in compliance with the latest international standards.

## C. GFSY/IFS Reporting Status and e-GDDS Status

**12. The MoF also used to submit data to STA for dissemination in the GFSY until FY 2015, but since then, it stopped reporting.** The State of Kuwait does not currently report high frequency GFS data for publication in the International Financial Statistics (IFS) and does not participate in the enhanced General Data Dissemination System (e-GDDS).

**13. The CSB is not directly involved in reporting GFS data to the Fund** but given its major role in compiling other macroeconomic statistics, this TA work takes on great importance; it should be considered as a support for improving the quality of macroeconomic statistics in general and GFS data in particular.

## D. Structure of the Report

**14. The remainder of this report is divided into five subsections** which discuss successively the legal and institutional environment, description of General Government, compilation of the GFS data, the MoF needs for training and TA, and a detailed action plan. Followed by the main tables (2-9) that have been prepared and presented by the mission as support for its work. In the same way, since the CSB has never used the COFOG classification according to the recommendations of the *GFSM*, a presentation in Arabic and English versions is given by Table 10, and an example of migration from its current classification to that of the *GFSM 2001/2014* is included in Table 11.

# DETAILED TECHNICAL ASSESSMENT AND RECOMMENDATIONS

## A. Legal and Institutional Environment

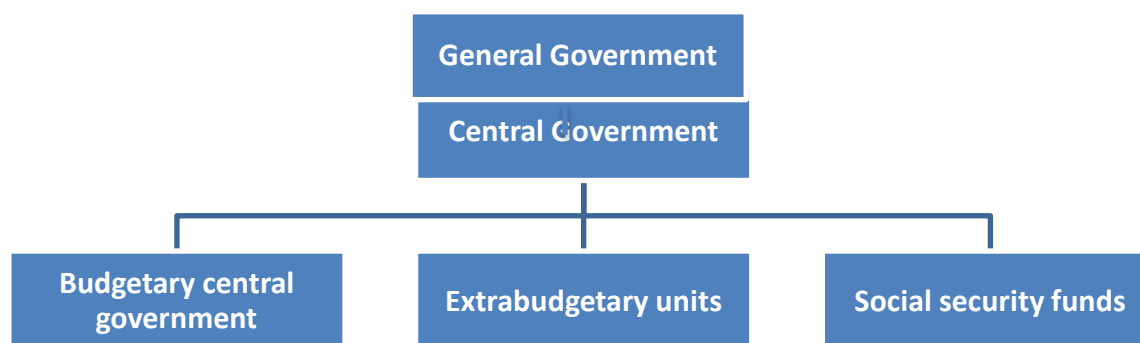
**15. The State of Kuwait is divided into six governorates, each of which is in turn divided into several areas, making a total of 131.** The funding of the line departments is provided through the MoF. The budgetary year extends from April 1<sup>st</sup> to March 31<sup>st</sup>. Budget preparation and approval starts in January when the MoF distributes budgetary guidelines to ministries and departments. These guidelines include suggestive aggregate spending ceiling for each ministry and instructions on how to prepare spending estimates in a way that is consistent with macroeconomics objectives.

**16. According to Article 140 of the Constitution, the general budget must be prepared and submitted to the National Assembly at least two months before the end of the previous fiscal year.** The budget document, which is published after its adoption, gives detailed information on the revenue and expenditure by administrative departments, and also presents the budget according to the *GFSM 2001* economic and functional classifications. However, the mission noted some differences between the currently used classification and that of the *GFSM 2001*.

## B. Description of General Government

**17. The fiscal data are presented according to three categories of accounts: General Budget, Attached Budgets, and Independent Budgets.** The General Budget covers the activities of central government ministries and departments; the Attached Budgets comprise the operations of the agencies which provide government-type services but have limited own-revenues; and the Independent Budgets cover the activities of agencies which are generally profit making.

**18. From a statistical point of view, this presentation, which meets strictly Kuwaiti budgetary needs, should be revised to allow an institutional coverage in line with the recommendations of the *GFSM 2014*.** In this regard, while highlighting basic concepts and the tree structure of the general government sector according to the manual, emphasis was placed on the need for the CSB to proceed to the institutional classification of the units forming the three previous budget categories. To this end, the CSB should identify which of these units are institutional units and which among them are engaged in market / non-market activities in order to form an appropriate coverage of the central government, knowing that the state of Kuwait does not have local governments that enjoy sufficient financial autonomy. Thus, several explanations on the sectorization of the public sector have been provided with a focus on General /Central Government coverage:

**Figure 1. Sectorization of the General Government in Kuwait.**

*Recommendation: The mission recommends that the CSB proceed as soon as possible to the classification of budgetary units (Central Government Budgetary accounts, Attached budgets, and Independent Budgets) according to the GFSM 2014 methodology. This classification is all the more necessary for the CSB as it should make it possible to establish more consistency between its GFS Bulletin and the national accounts. The Institutional units list should be updated regularly and at least once a year.*

*Recommendation: The mission also recommends that once the institutional classification has been completed, the CSB should finalize the appropriate data for the Central Government sector (BCG, EBF, and SSF).*

### **C. Compilation of the GFS Data**

**19. The main objective of the mission was to train the CSB officials on the GFSM 2014 methodology and assist them in setting up a bridge table to enable them to prepare and publish the GFS Bulletin according to the GFSM methodology.** In this respect, it should be noted that the GFS Bulletin has always been prepared and published in accordance with the GFSM 1986 classification. To this end, the mission met with Mr. Othman Abdullah Al-Othman, Undersecretary for Statistical Affairs Sector / Director General of CSB, and worked closely with Mrs. Samar Al-Ateeqi, National Accounts Controller / Responsible for Government Finance Statistics, and her team. The mission also met with representatives from MoF in order to assess the ministry's needs for the Fund's technical assistance.

**20. During its stay, the mission closely collaborated with a highly qualified team, which led to a significant and rapid progress in understanding the basic principles of the GFSM methodology.** Indeed, through its interaction with the mission, the CSB team demonstrated its ability to implement the mission's recommendations for the preparation and dissemination of the GFS Bulletin, according to the GFSM 2014.

**21. The MoF of the State of Kuwait has adopted the GFSM 2001 as a classification system for the general budget.** This reform came into effect starting from the fiscal year 2016–2017. Since then, the CSB receives the data from the MoF according to the new classification (GFSM 2001).

**22. The mission made several presentations on the methodology, both conceptually and practically.** The Kuwaiti authorities expressed great satisfaction with the presentations and the ensuing discussions. It should be noted, in this regard, that this team received training on the *GFSM* methodology for the first-time.

**23. In practice, and with regard to the economic classification,** instead of reclassifying the final accounts—issued by the MoF since last year according to the *GFSM 2001* classification—to the current CSB bulletin format—inspired by the *GFSM 1986* methodology—and then reclassify it in a second phase to obtained results according to the *GFSM 2014* classification, **it was agreed that the CSB abandon the methodology of the *GFSM 1986* and proceed to the reclassification of the source data according to the classification of the *GFSM 2014*.**

**24. With regard to the functional classification,** it became clear that it would be quite appropriate for CSB to use this classification as it appears in the source data (because COFOG classification did not change compared with the *GFSM 2001*), while working to determine the level of detail that best suits its needs. **In this regard, the CSB team agreed to use in the GFS Bulletin the COFOG classification as it appears in the source data,** while seeking to determine the required level of detail.

**25. In this regard, it should be noted that the CSB receives data from the MoF in PDF format or in paper support,** which makes impossible the use of these data by the CSB as required. However, the MoF and CSB have been working to resolve this IT difficulty. Thus, given that the MoF last fiscal year published its final accounts for the first time in accordance with the methodology of the *GFSM 2001*, the CSB has not yet entered the new classification in its IT system and, therefore, has not been able to provide the mission with the required data in electronic form for preparing the bridge tables. However, given the similarity between the two methodologies (2001 and 2014), all the necessary adjustments to harmonize the two classification systems have been explained.

**26. Indeed, the mission prepared and presented a detailed document (see tables 2-7) that explains all the changes from the *GFSM 2001* to the *GFSM 2014* classifications for revenue, expense, and transactions in nonfinancial assets.** This document, with its full details, was delivered to the CSB team.

**27. In addition, in order to define the analytical framework, the accompanying tables must be included in the GFS bulletin.** The CSB team chose a similar statement to the statement 4.2 of the *GFSM 2014*, and temporarily entitled it "**Summary of Central Government Budget Operations**" (see table 8), and also considered that it would be appropriate to use the *GFSM 2014* tables for revenue, expense, and transactions in non-financial assets. Then, the mission prepared with the team a concrete case study for the budgets 2016–2017 and 2017–2018 (see table 9).

## **D. The MoF Needs for Training and Technical Assistance**

**28. The MoF used to submit data to the Fund for surveillance and dissemination in *GFSY* until FY 2015, but since then it stopped reporting data to the IMF.** One of the objectives of this mission was to examine with the authorities the reasons which have prevented the continuation of this collaboration with the Fund and to assess the needs of this Ministry for technical assistance.

29. The reason behind the interruption of submitting GFS data to the IMF for surveillance and GFSY purposes is mainly due to the departure of the staff member who was in charge of this function, but according to the MoF officials, this shortcoming will be resolved shortly.

30. The MoF could use an IMF TA to develop the abilities of its staff to review the budget classification on an ongoing basis, and to become familiar with the best practices of compiling and disseminating GFS. This TA should help the MoF to comply with the international standards in this area, notably to observe the GFSY and SDDS criteria.

31. Furthermore, it was found that there was a real need to strengthen the channels of collaboration between CSB and the MoF, as well as with the Central Bank of Kuwait (CBK), to foster the exchange of financial and economic data, and also to better coordinate regarding the methodological issues related to the GFS field.

### E. Kuwait: Action Plan for Developing GFS Data

Priority	Action/Milestone	Risk Assumptions	Target Completion Date	Actual Completion Date	Implementation Status
<b>Outcome: Data are compiled and disseminated using the classification of the latest manual/guide</b>					
H	Compiling data on revenue, expense and non-financial assets according to the <i>GFSM 2001/GFSM 2014</i> guidelines for Budgetary Central Government.	CSB staff receive from MoF data on a usable medium; and could benefit from additional IMF training.	December 31, 2018		GFS bulletin published
H	Compiling data on transactions in financial assets and liabilities for Budgetary Central Government according to the <i>GFSM 2001/2014</i>	CSB staff receive from MoF data on a usable medium; and obtain additional IMF training.	March 31, 2019		Source Data ready for use
<b>Outcome: Data are compiled and disseminated using the coverage and scope of the latest manual/guide</b>					
H	Institutional units included in the Circular No. 4 of 2015 are classified according to the <i>GFSM 2014</i> guidelines	CSB staff receive additional IMF training, and authorities agree to improve coverage	June 30, 2019		Source Data ready for use
H	GFS are compiled for Central Government that includes all BCG, EBU, and SSF units.	staff receive additional training and authorities agree to improve coverage	December 31, 2019		GFS bulletin for the financial year 2018–2019 published on CSB website.

Priority	Action/Milestone	Risk Assumptions	Target Completion Date	Actual Completion Date	Implementation Status
<b>Outcome: CSB Staff capacity increased through training, especially on developing source data, compilation methods, and dissemination</b>					
H	GFS compilers are trained adequately as part of GFS TA missions to compile GFS and disseminate these statistics in an adequate manner	CSB Authorities and MoF agreement on training.	November 30, 2018		IMF training provided in Kuwait City
<b>Outcome: Assess the MoF's needs for compiling and disseminating GFS data according to the GFSM 2014 guidelines</b>					
H	Assist the MoF to improve its tools for compiling and disseminating GFS data according to the international standards	CSB Authorities and MoF agreement/request follow up TA.	September 30, 2018		IMF's TA mission
<b>Outcome: facilitate the exchange of financial and economic data between CSB, MoF and Central Bank of Kuwait and coordinate on the treatment of methodological issues in the GFS field</b>					
M	Establishment of a tripartite committee	Stakeholders agreement	June 30, 2018		Minutes of the meeting establishing the committee

Table 2. Kuwait: Revenue Changes from the GFSM 2001 to the GFSM 2014<sup>1</sup>

Comment تعليق	GFSM 2014 Amendment / تنقيح	GFSM 2001
		الإيرادات 1 Revenue
		الضرائب 11 Taxes
		الضرائب على الدخل والأرباح والمكاسب الرأسمالية 111 Taxes on income, profits, and capital gains
		مستحقة الدفع من الأفراد 1111 Payable by individuals
		مستحقة الدفع من الشركات و مشروعات أخرى 1112 Payable by corporations and other enterprises
		غير مخصصة 1113 Unallocable
تعديل اسم البند item name amended	ضرائب أخرى على الدخل والأرباح والمكاسب الرأسمالية Other taxes on income, profits, and capital gains	
تفاصيل جديدة New details	مستحقة الدفع من الحكومة العامة 11131 Payable by general government	
	غير مخصصة 11132 Unallocable	
		الضرائب / مجموع الرواتب و الأجور و القوة العاملة 112 Taxes on payroll and workforce
		الضرائب على الملكية 113 Taxes on property
		الضرائب المتكررة على الممتلكات غير المنقولة 1131 Recurrent taxes on immovable property
		الضرائب المتكررة على صافي الثروة 1132 Recurrent taxes on net wealth
		ضرائب التركات و الأيلولة و الهبات 1133 Estate, inheritance, and gift taxes
		الضرائب على المعاملات المالية والرأسمالية 1134 Taxes on financial and capital transactions
تم نقله تحت 11414 مع إلغاء الرمز moved under 11414 with the code canceled		
تعديل اسم البند item name amended	رسوم على رأس المال Capital levies	الضرائب غير المتكررة الأخرى على الملكية 1135 Other noncurrent taxes on property
		المتكررة الأخرى على الملكية الضرائب 1136 Other recurrent taxes on property
		الضرائب على السلع والخدمات 114 Taxes on goods and services
		الضرائب العامة على السلع والخدمات 1141 General taxes on goods and services
		ضرائب القيمة المضافة 11411 Value-added taxes
		ضرائب المبيعات 11412 Sales taxes
		ضرائب رقم المبيعات/ ضرائب السلع و الخدمات 11413 Turnover and other general taxes on goods and services
تم نقله من تحت الضرائب على الملكية (1134) moved under taxes on property (1134)	الضرائب على المعاملات المالية والرأسمالية Taxes on financial and capital transactions	11414
		المكوس الانتقائية 1142 Excise

<sup>1</sup> The strike out text are items to be removed and reclassified as suggested in the comments column of the table.

Table 2. Kuwait: Revenue Changes from the *GFSM 2001* to the *GFSM 2014* (continued)

			أرباح احتكارات المالية العامة	1143
			Profits of fiscal monopolies	
			الضرائب على خدمات معينة	1144
			Taxes on specific services	
			الضرائب على استخدام سلع أو مزاولة أنشطة	1145
			Taxes on use of goods and on permission to use goods or perform activities	
			ضرائب المركبات	11451
			Motor vehicle taxes	
			الضرائب الأخرى على استخدام أو مزاولة أنشطة	11452
			Other taxes on use of goods and on permission to use goods or perform activities	
تفاصيل جديدة New details	الرخص التجارية والمهنية	114521		
	Business and Professional licenses			
	ضرائب التلوث	114522		
	Pollution taxes			
	تراخيص الإذاعة والتلفزيون	114523		
	Radio and television licenses			
	التراخيص والتصاريح للأسر	114524		
	Licenses and permits for households			
	ضرائب أخرى على استخدام سلع أو السماح باستخدام سلع أو أداء أنشطة غير مصنفة في مكان آخر	114525		
	Other taxes on the use of goods and on permission to use goods or perform activities not elsewhere classified			
			الضرائب الأخرى على السلع و الخدمات	1146
			Other taxes on goods and services	
			الضرائب على التجارة و المعاملات الدولية	115
			Taxes on international trade and transactions	
			الرسوم الجمركية ورسوم الاستيراد الأخرى	1151
			Customs and other import duties	
			الضرائب على الصادرات	1152
			Taxes on exports	
			أرباح احتكارات التصدير أو الاستيراد	1153
			Profits of export or import monopolies	
			أرباح الصرف	1154
			Exchange profits	
			الضرائب على عمليات الصرف	1155
			Exchange taxes	
			الضرائب الأخرى على التجارة و المعاملات الدولية	1156
			Other taxes on international trade and transactions	
			ضرائب أخرى	116
			Other taxes	
			مستحقة الدفع من شركات الأعمال فقط	1161
			Payable solely by business	
			مستحقة الدفع من جهات أخرى	1162
			Payable by other than business or unidentifiable	
			المساهمات الاجتماعية	12
			Social contributions	
			مساهمات الضمان الاجتماعي	121
			Social security contributions	
			مساهمات العاملين	1211
			Employee contributions	
			مساهمات أرباب العمل	1212
			Employer contributions	
			مساهمات العاملين لحساب أنفسهم و العاطلين	1213
			Self-employed or unemployed contributions	
			مساهمات غير مخصصة	1214
			Unallocable contributions	



Table 2. Kuwait: Revenue Changes from the *GFSM 2001* to the *GFSM 2014*

			مساهمات اجتماعية أخرى	122
			Other social contributions	
			مساهمات العاملين	1221
			Employee contributions	
			مساهمات أرباب العمل	1222
			Employer contributions	
			مساهمات محتسبة	1223
			Imputed contributions	
			المنح	13
			Grants	
			من حكومات أجنبية	131
			From foreign governments	
			جارية	1311
			Current	
			رأسمالية	1312
			Capital	
			من منظمات دولية	132
			From international organizations	
			جارية	1321
			Current	
			رأسمالية	1322
			Capital	
			من وحدات الحكومة العامة الأخرى	133
			From other general government units	
			جارية	1331
			Current	
			رأسمالية	1332
			Capital	
			إيرادات أخرى	14
			Other revenue	
			دخل الملكية	141
			Property income	
			فائدة	1411
			Interest	
تفاصيل جديدة New details	من غير المقيمين	14111	From nonresidents	
	من المقيمين بخلاف الحكومة العامة	14112	From residents other than general Government	
	من وحدات الحكومة العامة الأخرى	14113	From other general government units	
			أرباح موزعة	1412
			Dividends	
تفاصيل جديدة New details	من غير المقيمين	14121	From nonresidents	
	من المقيمين	14122	From residents	
			مستحقات من دخل أشباه الشركات	1413
			Withdrawals of income from quasi-corporations	
تعديل الاسم item name amended	دخل الملكية من توزيع دخل الاستثمار		دخل الملكية الذي يمزج إلى حملة وثائق التأمين	1414
	Property income from investment income disbursements		Property income attributed to insurance Policyholders	
			الزير	1415
			Rent	
بند جديد New item	أرباح الاستثمار الأجنبي المباشر المعاد استثمارها	1416	Reinvested earnings on foreign direct investment	
			مبيعات السلع و الخدمات	142
			Sales of goods and services	

Table 2. Kuwait: Revenue Changes from the *GFSM 2001* to the *GFSM 2014* (concluded)

	مبيعات من جانب منشآت سوقية		
	Sales by market establishments		
	رسوم إدارية		1422
	مبيعات عرضية من جانب منشآت غير سوقية		1423
	Incidental sales by nonmarket establishments		
	مبيعات محتسبة لسلع وخدمات		1424
	Imputed sales of goods and services		
	الغرامات و الجزاءات و المصادرات		143
	Fines, penalties, and forfeits		
تعديل الاسم item name amended	تحويلات غير مصنفة في مكان آخر		144
	Transfers not elsewhere classified		
تعديل الاسم item name amended	تحويلات جارية غير مصنفة في مكان آخر		1441
	Current transfers not elsewhere classified		
تفاصيل جديدة New details	دعم	14411	
	تحويلات جارية غير مصنفة في مكان آخر	14412	
	Other current transfers not elsewhere classified		
تعديل الاسم item name amended	تحويلات رأسمالية غير مصنفة في مكان آخر		1442
	Capital transfers not elsewhere classified		
	الأقساط و الرسوم و المطالبات المتعلقة بالتأمين على غير الحياة و نظم التأمين الموحد		145
	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes		
تفاصيل جديدة New details	الأقساط و الرسوم و المطالبات الجارية	1451	
	Premiums, fees, and current claims		
	الأقساط	14511	
	رسوم نظم التأمين الموحد	14512	
	Fees receivable for standardized guarantee schemes		
	المطالبات الجارية	14513	
	Current claims		
	المطالبات الرأسمالية	1452	
	Capital claims		

Table 3. Kuwait: Revenue Classification According to the *GFSM 2014*

1 REVENUE	
<b>11 Taxes</b>	
111 Taxes on income, profits, and capital gains	
1111 Payable by individuals	
1112 Payable by corporations and other enterprises	
1113 Other	
11131 Payable by general government	
112 Taxes on payroll and workforce	
1131 Recurrent taxes on immovable property	
1132 Recurrent taxes on net wealth	
1133 Estate, inheritance, and gift taxes	
1135 Capital levies	
1136 Other recurrent taxes on property	
114 Taxes on goods and services	
1141 General taxes on goods and services	
11411 Value-added taxes	
11412 Sales taxes	
11413 Turnover & other general taxes on G & S	
11414 Taxes on financial and capital transactions	
1142 Excises	
1143 Profits of fiscal monopolies	
1144 Taxes on specific services	
1145 Taxes on use of goods and on permission to use goods or perform activities	
11451 Motor vehicles taxes	
11452 Other	
114521 Business and professional licenses	
114522 Pollution taxes	
114523 Radio and television licenses	
114524 Licenses and permits for households	
114525 Other taxes on the use of goods and services	
1146 Other taxes on goods and services	
115 Taxes on international trade and transactions	
1151 Customs and other import duties	
1152 Taxes on exports	
1153 Profits of export or import monopolies	
1154 Exchange profits	
1155 Exchange taxes	
1156 Other taxes on international trade and transactions	
116 Other taxes	

Table 3. Kuwait: Revenue Classification According to the *GFSM 2014* (concluded)

12 Social contributions	
121 Social security contributions	
1211 Employee contributions	
1212 Employer contributions	
1213 Self-employed or nonemployed contributions	
1214 Unallocable contributions	
122 Other social contributions	
1221 Employee contributions	
1222 Employer contributions	
1223 Imputed contributions	
<b>13 Grants</b>	
131 From foreign governments	
1311 Current	
1312 Capital	
132 From international organizations	
1321 Current	
1322 Capital	
133 From other general government units	
1331 Current	
1332 Capital	
14 Other revenue	
141 Property income	
1411 Interest	
	14111 From nonresidents
	14112 From residents other than general government
	14113 From other general government units
	1412 Dividends
	14111 From nonresidents
	14112 From residents other than general government
	14113 From other general government units
	1413 Withdrawals of income from quasi-corporations
	1414 Property income from investment income disbursements
	1415 Rent
	1416 Reinvested earnings on foreign direct investment
142 Sales of goods and services	
1421 Sales of market establishments	
1422 Administrative fees	
1423 Incidental sales by nonmarket establishments	
1424 Imputed sales of goods and services	
143 Fines, penalties, and forfeits	
	144 Transfers not elsewhere classified
	1441 Current
	14411 Subsidies
	14412 Other
	1442 Capital
	145 Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes
	1451 Premiums, fees, and current claims
	14511 Premiums
	14512 Fees for standardized guarantee schemes
	14513 Current claims
	1452 Capital claims

Table 4. Kuwait: Expense Changes from the *GFSM 2001* to the *GFSM 2014*

تعديلات Amendment	GFSM 2014	GFSM 2001
		المصروفات Expense 2
		تعويضات العاملين Compensation of employees 21
		أجور و رواتب Wages and salaries 211
		أجور و رواتب نقدية Wages and salaries in cash 2111
		أجور و رواتب عينية Wages and salaries in kind 2112
تعديل اسم البند item name amended	المساهمات الاجتماعية لأرباب العمل Employers' social contributions	مساهمات اجتماعية Social contributions 212
		مساهمات فعلية Actual employers' social contributions 2121
		مساهمات محتسبة Imputed employers' social contributions 2122
		استخدام السلع و الخدمات Use of goods and services 2 2
		استهلاك رأس المال الثابت Consumption of fixed capital 23
		الفائدة Interest 24
		إلى غير المقيمين To non residents 241
		إلى المقيمين عدا الحكومة العامة To residents other than general government 242
		إلى وحدات الحكومة العامة To other general government units 243
		الإعانات Subsidies 25
		إلى الشركات العامة To public corporations 251
		إلى شركات عامة غير مالية To non financial public corporations 2511
		إلى شركات عامة مالية To financial public corporations 2512
		إلى مشروعات خاصة To private enterprises 252
		إلى مشروعات خاصة غير مالية To non financial private enterprises 2521
		إلى مشروعات خاصة مالية To financial private enterprises 2522
بند جديد New item	لقطاعات أخرى To other sectors 253	
		المنح Grants 26
		إلى حكومات أجنبية To foreign governments 261
		جارية Current 2611
		رأسمالية Capital 2612

Table 4. Kuwait: Expense Changes from the GFSM 2001 to the GFSM 2014 (continued)

			إلى منظمات دولية	262
			To international organizations	
			جارية	2621
			Current	
			رأسمالية	2622
			Capital	
			إلى وحدات أخرى تابعة للحكومة العامة	263
			To other general government units	
			جارية	2631
			Current	
			رأسمالية	2632
			Capital	
			المنافع الاجتماعية	27
			Social benefits	
			منافع الضمان الاجتماعي	271
			Social security benefits	
			نقدية	2711
			Social security benefits in cash	
			عينية	2712
			Social security benefits in kind	
			منافع المساعدة الاجتماعية	272
			Social assistance benefits	
			النقدية	2721
			Social assistance benefits in cash	
			العينية	2722
			Social assistance benefits in kind	
تعديل اسم البند item name amended	المنافع الاجتماعية المرتبطة بالعمالة	273	منافع المساعدة الاجتماعية الممولة من أرباح العمل	
	Employment-related social benefits		Employer social benefits	
	المنافع الاجتماعية النقدية المتصلة بالعمالة	2731	نقدية	
	Employment-related social benefits in cash		Employer social benefits in cash	
	المنافع الاجتماعية العينية المتصلة بالعمالة	2732	عينية	
	Employment-related social benefits in kind		Employer social benefits in kind	
			مصرفات أخرى	28
			Other expense	
			مصرفات على الممتلكات عدا الفائدة	281
			Property expense other than interest	
			أرباح موزعة	2811
			Dividends	
تفاصيل جديدة New details	لغير المقيمين	28111		
	To non residents			
	للمقيمين	28112		
	To residents			
			مستحقات من دخل أشباه الشركات	2812
			Withdrawals of income from quasi-corporations	
تعديل اسم البند item name amended	مصرفات الملكية على توزيع دخل الاستثمار		مصرفات على الممتلكات لعملة وثائق التأمين	2813
	Property expense for investment income disbursements		Property expense attributed to insurance policyholders	
			رئع	2814
			Rent	
بند جديد New item	أرباح الاستثمار الأجنبي المباشر المعاد استثمارها	2815		
	Reinvested earnings on foreign direct investment			
تعديل اسم البند item name amended	تحويلات غير مصنفة في مكان آخر		مصرفات متنوعة أخرى	282
	Transfers not elsewhere classified		Miscellaneous other expense	
	تحويلات جارية غير مصنفة في مكان آخر		جارية	2821
	Current transfers not elsewhere classified		Current	

Table 4. Kuwait: Expense Changes from the *GFSM 2001* to the *GFSM 2014* (concluded)

	تحويلات رأسمالية غير مصنفة في مكان آخر Capital transfers not elsewhere classified	رأسمالية Capital	2822
تفاصيل جديدة New details	الأقساط و الرسوم والمطالبات المتعلقة بالتأمين على غير الحياة ونظم الضمانات الموحدة Premiums, fees, and claims related to nonlife insurance and standardized	283	
	الأقساط والرسوم والمطالبات الجارية Premiums, fees, and current claims	2831	
	الأقساط Premiums payable	28311	
	رسوم نظم الضمانات الموحدة Fees payable for standardized guarantee schemes	28312	
	المطالبات الجارية Current claims payable	28313	
	المطالبات الرأسمالية Capital claims payable	2832	

Table 5. Kuwait: Expense Classification According to the *GFSM 2014*

2 EXPENSE	
21 Compensation of employees	
211 Wages and salaries	
212 Employers' social contributions	
2121 Actual employers' social contributions	
2122 Imputed employers' social contributions	
22 Use of goods and services	
23 Consumption of fixed capital	
24 Interest	
241 To nonresidents	
242 To residents other than general government	
243 To other general government units	
25 Subsidies	
251 To public corporations	
252 To private enterprises	
253 To other sectors	
26 Grants	
261 To foreign governments	
2611 Current	
2612 Capital	
262 To international organizations	
2621 Current	
2622 Capital	
263 To other general government units	
2631 Current	
2632 Capital	
27 Social benefits	
271 Social security benefits	
272 Social assistance benefits	
273 Employment-related social benefits	
2731 Employment-related social benefits in cash	
2732 Employment-related social benefits in kind	
28 Other expense	
281 Property expense other than interest	
2811 Dividends	
28112 Residents	
28113 non-residents	
2812 Withdrawals of income from quasi-corporations	
2813 Property expense for investment income disbursements	
2814 Rent	
2815 Reinvested earnings on foreign direct investment	
282 Transfers not elsewhere classified	
2821 Current	
2822 Capital	
283 Premiums, fees, and claims/nonlife & insurance and standardized guarantee schemes	
2831 Premiums, fees, and current claims	
28311 Premiums	
28312 Fees for standardized guarantee schemes	
28313 Current claims	
2832 Capital claims	



**Table 6. Kuwait: Transactions in Nonfinancial Assets: Changes from the GFSM 2001 to the GFSM 2014**

تعديل Amendment	GFSM 2014		GFSM 2001	
			الأصول غير المالية Nonfinancial assets	31
			أصول ثابتة Fixed assets	311
			مباني و إنشاءات Buildings and structures	3111
			مباني سكنية Dwellings	31111
			مباني غير سكنية Buildings other than dwellings	31112
			إنشاءات أخرى Other structures	31113
بند جديد New item	تحسينات الأراضي Land improvements	31114		
			آلات و معدات Machinery and equipment	3112
			معدات النقل Transport equipment	31121
تعديل اسم البند item name amended	آلات و معدات أخرى عدا معدات النقل Machinery and equipment other than transport equipment		آلات ومعدات أخرى Other machinery and equipment	31122
تفاصيل جديدة New details	معدات المعلومات، والكمبيوتر، والاتصالات Information, computer, and telecommunications (ICT) equipment	311221		
	آلات و معدات غير مصنفة في مكان آخر Machinery and equipment not elsewhere classified	311222		
			أصول ثابتة أخرى 3113	
تعديل اسم البند item name amended	الموارد البيولوجية المزروعة Cultivated biological resources		أصول فلاحية Cultivated assets	31131
تفاصيل جديدة New details	الموارد الحيوانية ذات الإنتاج المتكرر Animal resources yielding repeat products	311311		
	موارد الأشجار، و المحاصيل، والنباتات ذات الإنتاج المتكرر Tree, crop, and plant resources yielding repeat products	311312		
تعديل اسم البند item name amended	منتجات الملكية الفكرية Intellectual property products		أصول ثابتة غير منطوية Intangible fixed assets	31132
تفاصيل جديدة New details	البحث و التطوير Research and development	311321		
	التنقيب عن المعادن وتقييمها Mineral exploration and evaluation	311322		
	برامج الكمبيوتر وقواعد البيانات Computer software and databases	311323		
	برامج الكمبيوتر Computer software	3113231		
	قواعد البيانات Databases	3113232		
	الأعمال الأدبية، والفنية الأصلية Entertainment, literary, and artistic originals	311324		

**Table 6. Kuwait: Transactions in Nonfinancial Assets: Changes from the GFSM 2001 to the GFSM 2014 (continued)**

	منتجات الملكية الفكرية الأخرى Other intellectual property products	311325		
	نظم التسليح Weapons systems	3114		
			مخزونات Inventories	213
تم حذف البند Item deleted			مخزونات استراتيجية	3121
تم حذف البند الرئيسي مع الاحتفاظ بالبند الفرعية The main item has been deleted with sub-items retained			مخزونات أخرى	3122
			مواد و إمدادات Materials and supplies	31221
			أعمال قيد الإنجاز Work in progress	31222
			سلع تامة الصنع Finished goods	31223
			سلع مشتريات بغرض إعادة البيع Goods for resale	31224
بند جديد New item	مخزونات عسكرية Military inventories	31225		
			نفائس Valuables	313
			أصول غير منتجة Non-produced asset	314
			أراضي Land	3141
تعديل اسم البند item name amended	موارد معدنية وموارد الطاقة Mineral and energy resources		أصول جوفية Subsoil assets	3142
			أصول أخرى تتوافر طبيعياً Other naturally occurring assets	3143
تفاصيل جديدة New details	الموارد البيولوجية غير المزروعة Non-cultivated biological resources	31431		
	الموارد المائية Water resources	31432		
	موارد طبيعية أخرى Other natural resources	31433		
	الطيف الترددي Radio spectrum	314331		
	الموارد الطبيعية غير المصنفة في مكان آخر Natural resources not elsewhere classified	314332		

**Table 6. Kuwait: Transactions in Nonfinancial Assets: Changes from the GFSM 2001 to the GFSM 2014 (concluded)**

			أصول غير منتجة غير منظورة Intangible non-produced assets	3144
تفاصيل جديدة New details	العقود، عقود الإيجار، والتراخيص Contracts, leases, and licenses	31441		
	عقود الإيجار التشغيلي Marketable operating leases	314411		
	تراخيص لاستخدام الموارد الطبيعية Permits to use natural resources	314412		
	تراخيص الأنشطة خاصة Permits to undertake specific activities	314413		
	حقوق الحصول على سلع وخدمات في المستقبل على أساس حصري Entitlement to future goods and services on an exclusive basis	314414		
	الشهرة التجارية وأصول تجارية أخرى Goodwill and marketing assets	31442		

**Table 7. Kuwait: Transactions in Nonfinancial Assets Classification**  
**According to the GFSM 2014**

<b>31 Net/gross investment in nonfinancial assets</b>	
311	Fixed assets
3111	Buildings and structures
31111	Dwellings
31112	Buildings other than dwellings
31113	Other structures
	31114 Land improvements
3112	Machinery and equipment
31121	Transport equipment
31122	Machinery and equipment other than transport
	311221 Information, computer, and telecommunications equipment
	311222 Machinery and equipment notelsewhere classified
3113	Other fixed assets
	31131 Cultivated biological resources
	31132 Intellectual property products
	3114 Weapons systems
312	Inventories
313	Valuables
314	Nonproduced assets
3141	Land
	3142 Mineral and energy resources
3143	Other naturally occurring assets
	31431 Noncultivated biological resources
	31432 Water resources
	31433 Other natural resources
	314331 Radio spectrum
	314332 Natural resources not elsewhere classified
3144	Intangible nonproduced assets
	31441 Contracts, leases, and licenses
	314411 Marketable operating leases
	314412 Permits to use natural resources
	314413 Permits to undertake specific activities
	314414 Entitlement to future goods and services on exclusives basis
	31442 Goodwill and marketing assets

**Table 8. Kuwait: Summary of Budgetary Central Government Operations**

<b>Revenue cash flows</b>
Taxes
Social contributions
Grants
Other receipts
<b>Expense cash flows</b>
Compensation of employees
Purchases of goods and services
Interest
Subsidies
Grants
Social benefits
Other payments
<b>Net cash inflow from operating activities</b>
<b>Net cash outflow from investment in nonfinancial assets</b>
Fixed assets
Valuables
Nonproduced assets
<b>Expenditure cash flows</b>
<b>Surplus (+) / deficit (–)</b>
<b>Net acquisition of financial assets other than cash</b>
Domestic
External
<b>Net incurrence of liabilities</b>
Domestic
External

**Table 9. Kuwait: Summary of Budgetary Central Government Operations: Fiscal years 2016–2017 and 2017–2018**

	2017-2018	2016-2017
<b>Revenue cash flows</b>	<b>13 266,850</b>	<b>13 094,600</b>
Taxes	494,835	558,800
Social contributions	111,250	78,900
Grants	-	-
Other receipts	12 660,765	12 456,900
<b>Expense cash flows</b>	<b>17 015,473</b>	<b>15 492,900</b>
Compensation of employees	6 795,347	6 353,800
Purchases of goods and services	2 952,140	2 281,800
Interest	-	-
Subsidies	354,961	364,600
Grants	4 682,584	4 548,800
Social benefits	1 108,192	1 018,400
Other payments	1 122,249	925,500
<b>Net cash inflow from operating activities</b>	<b>- 3 748,623</b>	<b>- 2 398,300</b>
<b>Net cash outflow from investment in nonfinancial assets</b>	<b>2 806,687</b>	<b>2 214,961</b>
Fixed assets	2 854,077	2 210,895
Valuables		
Non-produced assets	- 47,390	- 35,934
<b>Expenditure cash flows</b>	<b>19 822,160</b>	<b>17 707,861</b>
<b>Surplus (+) / deficit (-)</b>	<b>- 6 555,310</b>	<b>- 4 613,261</b>
<b>Net acquisition of financial assets other than cash (**)</b>	XXXXXX	XXXXXX
Domestic	XXXXXX	XXXXXX
External	XXXXXX	XXXXXX
<b>Net incurrence of liabilities (**)</b>	XXXXXX	XXXXXX
Domestic	XXXXXX	XXXXXX
External	XXXXXX	XXXXXX

(\*) used by the mission from the summary statements presented in the final accounts

(\*\*) required detail is not available

Table10. Kuwait: Classification of Functions of Government (COFOG)

701 General public services	خدمات عمومية عامة	701
<b>701.1 - Executive and legislative organs, financial and fiscal affairs, external affairs</b>	<b>الأجهزة التنفيذية والتشريعية، والشؤون المالية والشؤون المالية العامة والشؤون الخارجية</b>	<b>7011</b>
701.1.1 Executive and legislative organs	الأجهزة التنفيذية والتشريعية	70111
701.1.2 Financial and fiscal affairs	الشؤون المالية وشؤون المالية العامة	70112
701.1.3 External affairs	الشؤون الخارجية	70113
<b>701.2 Foreign economic aid</b>	<b>المعونة الاقتصادية الأجنبية</b>	<b>7012</b>
701.2.1 Economic aid to developing countries and countries in transition	المعونة الاقتصادية للبلدان النامية وبلدان التحول الاقتصادي	70121
701.2.2 Economic aid routed through international organizations	المعونة الاقتصادية المحولة من خلال منظمات دولية	70122
<b>701.3 General services</b>	<b>خدمات عامة</b>	<b>7013</b>
701.3.1 General personnel services	خدمات شؤون أفراد عامة	70131
701.3.2 Overall planning and statistical services	خدمات تخطيطية وإحصائية عامة	70132
701.3.3 Other general services	خدمات عامة أخرى	70133
<b>701.4 Basic research</b>	<b>بحوث أساسية</b>	<b>7014</b>
701.4.0 Basic research	بحوث أساسية	70140
<b>701.5 R&amp;D General public services</b>	<b>البحوث والتطوير في مجال الخدمات العمومية العامة</b>	<b>7015</b>
701.5.0 R&D General public services	البحوث والتطوير التجريبي في مجال الخدمات العامة	70150
<b>701.6 General public services</b>	<b>خدمات عمومية عامة غير مصنفة في مكان آخر</b>	<b>7016</b>
701.6.0 General public services	خدمات عمومية عامة غير مصنفة في مكان آخر	70160
<b>701.7 Public debt transactions</b>	<b>معاملات الدين العام</b>	<b>7017</b>
701.7.0 Public debt transactions	معاملات الدين العام	70170
<b>701.8 Transfers of a general character between different levels of go.</b>	<b>تحويلات ذات طبيعة عامة بين مختلف مستويات الحكومة</b>	<b>7018</b>
701.8.0 Transfers of a general character between different levels of gov.	تحويلات ذات طبيعة عامة بين مختلف مستويات الحكومة	70180
<b>702 Defence</b>	<b>الدفاع</b>	<b>702</b>
<b>702.1 Military defence</b>	<b>الدفاع العسكري</b>	<b>7021</b>
702.1.0 Military defence	الدفاع العسكري	70210
<b>702.2 Civil defence</b>	<b>الدفاع المدني</b>	<b>7022</b>
702.2.0 Civil defence	الدفاع المدني	70220
<b>702.3 Foreign military aid</b>	<b>المعونة العسكرية الأجنبية</b>	<b>7023</b>
702.3.0 Foreign military aid	المعونة العسكرية الأجنبية	70230
<b>702.4 R&amp;D Defence</b>	<b>البحوث والتطوير في مجال الدفاع</b>	<b>7024</b>
702.4.0 R&D Defence	البحوث والتطوير في مجال الدفاع	70240
<b>702.5 Defence n.e.c</b>	<b>شؤون دفاع غير مصنفة في مكان آخر</b>	<b>7025</b>
702.5.0 Defence n.e.c	شؤون دفاع غير مصنفة في مكان آخر	70250

Table10. Kuwait: Classification of Functions of Government (COFOG) (continued)

703 Public order and safety	النظام العام وشؤون السلامة العامة	703
703.1 Police services	خدمات الشرطة	7031
703.1.0 Police services	خدمات الشرطة	70310
703.2 Fire-protection	خدمات الحماية ضد الحريق	7032
703.2.0 Fire-protection services	خدمات الحماية ضد الحريق	70320
703.3 Law courts	المحاكم	7033
703.3.0 Law courts	المحاكم	70330
703.4 Prisons	السجون	7034
703.4.0 Prisons	السجون	70340
703.5 R&D Public order and safety	البحوث والتطوير في مجال النظام العام وشؤون السلامة العامة	7035
703.5.0 R&D Public order and safety	البحوث والتطوير في مجال النظام العام وشؤون السلامة العامة	70350
703.6 Public order and safety n.e.c	شؤون النظام العام و السلامة العامة غير المصنفة في مكان آخر	7036
03.6.0 Public order and safety n.e.c	شؤون النظام العام و السلامة العامة غير المصنفة في مكان آخر	70360
704 Economic affairs	الشؤون الاقتصادية	704
704.1 General economic, commercial and labour affairs	الشؤون الاقتصادية والتجارية وشؤون العمالية العامة	7041
704.1.1 General economic and commercial affairs	الشؤون الاقتصادية والتجارية العامة	70411
704.1.2 General labour affairs	شؤون العمالة العامة	70412
704.2 Agriculture, forestry, fishing and hunting	الزراعة و الحراجة والصيد البحري والبري	7042
704.2.1 Agriculture	الزراعة	70421
704.2.2 Forestry	الحراجة	70422
704.2.3 Fishing and hunting	الصيد البحري والبري	70423
704.3 Fuel and energy	الوقود والطاقة	7043
704.3.1 Coal and other solid mineral fuels	الفحم وأنواع الوقود المعدني الصلب الأخرى	70431
704.3.2 Petroleum and natural gas	البترول والغاز الطبيعي	70432
704.3.3 Nuclear fuel	الوقود النووي	70433
704.3.4 Other fuels	أنواع وقود أخرى	70434
704.3.5 Electricity	الكهرباء	70435
704.3.6 Non-electric energy	الطاقة غير الكهربائية	70436
704.4 Mining, manufacturing and construction	التعدين والصناعة التحويلية والتشييد	7044
704.4.1 Mining of mineral resources other than mineral fuel	تعدين المواد المعدنية بخلاف الوقود المعدني	70441
704.4.2 Manufacturing	الصناعة التحويلية	70442
704.4.3 Construction	التشييد	70443
704.5 Transport	النقل	7045
704.5.1 Road transport	النقل البري	70451
704.5.2 Water transport	النقل المائي	70452



Table10. Kuwait: Classification of Functions of Government (COFOG)

704.5.3 Railway transport	النقل بالسكك الحديدية	70453
704.5.4 Air transport	النقل الجوي	70454
704.5.5 Pipeline and other transport	النقل عبر خطوط الأنابيب وأنواع نقل أخرى	70455
<b>704.6 Communication</b>	<b>الاتصالات</b>	<b>7046</b>
704.6.0 Communication	الاتصالات	70460
<b>704.7 Other industries</b>	<b>صناعات أخرى</b>	<b>7047</b>
704.7.1 Distributive trades, storage and warehousing	تجارة التوزيع، والتخزين والحفظ في المستودعات	70471
704.7.2 Hotels and restaurants	الفنادق والمطاعم	70472
704.7.3 Tourism	السياحة	70473
704.7.4 Multi-purpose development projects	مشاريع التنمية متعددة الأغراض	70474
<b>704.8 R&amp;D Economic affairs</b>	<b>البحوث والتطوير في مجال الشؤون الاقتصادية</b>	<b>7048</b>
704.8.1 R&D General economic, commercial and labour af	البحوث والتطوير في مجال الشؤون الاقتصادية والتجارية و شؤون المعالة العامة	70481
704.8.2 R&D Agriculture, forestry, fishing and hunting	البحوث والتطوير في مجال الزراعة والحراجة والصيد البحري والبري	70482
704.8.3 R&D Fuel and energy	البحوث والتطوير في مجال الوقود والطاقة	70483
704.8.4 R&D Mining, manufacturing and construction	البحوث والتطوير التجريبي في مجال التعدين والصناعة التحويلية والتشييد	70484
704.8.5 R&D Transport	البحوث والتطوير في مجال النقل	70485
704.8.6 R&D Communication	البحوث والتطوير في مجال الاتصالات	70486
704.8.7 R&D Other industries	البحوث والتطوير في مجال صناعات أخرى	70487
<b>704.9 Economic affairs n.e.c</b>	<b>الشؤون الاقتصادية غير المصنفة في مكان آخر</b>	<b>7049</b>
704.9.0 Economic affairs n.e.c	الشؤون الاقتصادية غير المصنفة في مكان آخر	70490
<b>705 Environmental protection</b>	<b>حماية البيئة</b>	<b>705</b>
<b>705.1 Waste management</b>	<b>تصريف النفايات</b>	<b>7051</b>
705.1.0 Waste management	تصريف النفايات	70510
<b>705.2 Waste water management</b>	<b>تصريف مياه الصرف الصحي</b>	<b>7052</b>
705.2.0 Waste water management	تصريف مياه الصرف الصحي	70520
<b>705.3 Pollution abatement</b>	<b>تخفيف التلوث</b>	<b>7053</b>
705.3.0 Pollution abatement	تخفيف التلوث	70530
<b>705.4 Protection of biodiversity and landscape</b>	<b>حماية التنوع الحيوي والمناظر الطبيعية</b>	<b>7054</b>
705.4.0 Protection of biodiversity and landscape	حماية التنوع الحيوي والمناظر الطبيعية	70540
<b>705.5 R&amp;D Environmental protection</b>	<b>البحوث والتطوير في مجال حماية البيئة</b>	<b>7055</b>
705.5.0 R&D Environmental protection	البحوث والتطوير في مجال حماية البيئة	70550
<b>705.6 Environmental protection n.e.c</b>	<b>حماية البيئة غير المصنفة في مكان آخر</b>	<b>7056</b>
705.6.0 Environmental protection n.e.c	حماية البيئة غير المصنفة في مكان آخر	70560

Table10. Kuwait: Classification of Functions of Government (COFOG)

706 Housing and community amenities	الإسكان ومرافق المجتمع	706
<b>706.1 Housing development</b>	تنمية الإسكان	<b>7061</b>
706.1.0 Housing development	تنمية الإسكان	70610
<b>706.2 Community development</b>	تنمية المجتمع	<b>7062</b>
706.2.0 Community development	تنمية المجتمع	70620
<b>706.3 Water supply</b>	إمدادات المياه	<b>7063</b>
706.3.0 Water supply	إمدادات المياه	70630
<b>706.4 Street lighting</b>	إنارة الشوارع	<b>7064</b>
706.4.0 Street lighting	إنارة الشوارع	70640
<b>706.5 R&amp;D Housing and community amenities</b>	البحوث والتطوير في مجال الإسكان ومرافق المجتمع	<b>7065</b>
706.5.0 R&D Housing and community amenities	البحوث والتطوير في مجال الإسكان ومرافق المجتمع	70650
<b>706.6 Housing and community amenities n.e.c</b>	الإسكان ومرافق المجتمع غير المصنفين في مكان آخر	<b>7066</b>
706.6.0 Housing and community amenities n.e.c	الإسكان ومرافق المجتمع غير المصنفين في مكان آخر	70660
<b>707 Health</b>	الصحة	<b>707</b>
<b>707.1 Medical products, appliances and equipment</b>	المنتجات والأجهزة والمعدات الطبية	<b>7071</b>
707.1.1 Pharmaceutical products	منتجات صيدلانية	70711
707.1.2 Other medical products	منتجات طبية أخرى	70712
707.1.3 Therapeutic appliances and equipment	أجهزة ومعدات علاجية	70713
<b>707.2 Outpatient services</b>	خدمات العيادات الخارجية	<b>7072</b>
707.2.1 General medical services	خدمات طبية عامة	70721
707.2.2 Specialized medical services	خدمات طبية متخصصة	70722
707.2.3 Dental services	خدمات طب الأسنان	70723
707.2.4 Paramedical services	خدمات المعاوين الطبيين	70724
<b>707.3 Hospital services</b>	خدمات المستشفيات	<b>7073</b>
707.3.1 General hospital services	خدمات المستشفيات العامة	70731
707.3.2 Specialized hospital services	خدمات المستشفيات المتخصصة	70732
707.3.3 Medical and maternity centre services	خدمات طبية وخدمات مراكز الأمومة	70733
707.3.4 Nursing and convalescent home services	خدمات دور التمريض والنقاهة	70734
<b>707.4 Public health services</b>	الخدمات الصحية العامة	<b>7074</b>
707.4.0 Public health services	الخدمات الصحية العامة	70740
<b>707.5 R&amp;D Health</b>	البحوث والتطوير في مجال الصحة	<b>7075</b>
707.5.0 R&D Health	البحوث والتطوير في مجال الصحة	70750
<b>707.5 R&amp;D Health n.e.c</b>	شؤون صحية غير مصنفة في مكان آخر	<b>7076</b>
707.6.0 Health n.e.c	شؤون صحية غير مصنفة في مكان آخر	70760

Table10. Kuwait: Classification of Functions of Government (COFOG)

708 Recreation, culture and religion	الترفيه والثقافة والدين	708
<b>708.1 Recreational and sporting services</b>	الخدمات الترفيهية والرياضية	<b>7081</b>
708.1.0 Recreational and sporting services	الخدمات الترفيهية والرياضية	70810
<b>708.2 Cultural services</b>	الخدمات الثقافية	<b>7082</b>
708.2.0 Cultural services	الخدمات الثقافية	70820
<b>708.3 Broadcasting and publishing services</b>	خدمات الإذاعة والنشر	<b>7083</b>
708.3.0 Broadcasting and publishing services	خدمات الإذاعة والنشر	70830
<b>708.4 Religious and other community services</b>	الخدمات الدينية والخدمات المجتمعية الأخرى	<b>7084</b>
708.4.0 Religious and other community services	الخدمات الدينية والخدمات المجتمعية الأخرى	70840
<b>708.5 R&amp;D Recreation, culture and religion</b>	البحوث والتطوير في مجال الترفيه والثقافة والدين	<b>7085</b>
708.5.0 R&D Recreation, culture and religion	البحوث والتطوير في مجال الترفيه والثقافة والدين	70850
<b>708.6 Recreation, culture and religion n.e.c</b>	شؤون الترفيه والثقافة والدين غير المصنفة في مكان آخر	<b>7086</b>
708.6.0 Recreation, culture and religion n.e.c	شؤون لترفيه والثقافة والدين غير المصنفة في مكان آخر	70860
<b>709 Education</b>	التعليم	<b>709</b>
<b>709.1 Pre-primary and primary education</b>	التعليم ما قبل الابتدائي والتعليم الابتدائي	<b>7091</b>
709.1.1 Pre-primary education	التعليم ما قبل الابتدائي	70911
709.1.2 Primary education	التعليم الابتدائي	70912
<b>709.2 Secondary education</b>	التعليم الثانوي	<b>7092</b>
709.2.1 Lower-secondary education	المستوى الأدنى للتعليم الثانوي	70921
709.2.2 Upper-secondary education	المستوى الأعلى للتعليم الثانوي	70922
<b>709.3 Post-secondary non-tertiary education</b>	التعليم ما بعد الثانوي بخلاف التعليم العالي	<b>7093</b>
709.3.0 Post-secondary non-tertiary education	التعليم ما بعد الثانوي بخلاف التعليم العالي	70930
<b>709.4 Tertiary education</b>	التعليم العالي	<b>7094</b>
709.4.1 First stage of tertiary education	المرحلة الأولى للتعليم العالي	70941
709.4.2 Second stage of tertiary education	المرحلة الثانية للتعليم العالي	70942
<b>709.5 Education not definable by level</b>	التعليم غير المحدد بمستوى	<b>7095</b>
709.5.0 Education not definable by level	التعليم غير المحدد بمستوى	70950
<b>709.6 Subsidiary services to education</b>	الخدمات المساعدة للتعليم	<b>7096</b>
709.6.0 Subsidiary services to education	الخدمات المساعدة للتعليم	70960
<b>709.7 R&amp;D Education</b>	البحوث والتطوير في مجال التعليم	<b>7097</b>
709.7.0 R&D Education	البحوث والتطوير في مجال التعليم	70970
<b>709.8 Education n.e.c</b>	شؤون التعليم غير المصنفة في مكان آخر	<b>7098</b>
709.8.0 Education n.e.c	شؤون التعليم غير المصنفة في مكان آخر	70980

Table10. Kuwait: Classification of Functions of Government (COFOG) (concluded)

710 Social protection	الحماية الاجتماعية	710
<b>710.1 Sickness and disability</b>	<b>المرض والعجز</b>	<b>7101</b>
710.1.1 Sickness	المرض	71011
710.1.2 Disability	العجز	71012
<b>710.2 Old age</b>	<b>الشيخوخة</b>	<b>7102</b>
710.2.0 Old age	الشيخوخة	71020
<b>710.3 Survivors</b>	<b>الورثة</b>	<b>7103</b>
710.3.0 Survivors	الورثة	71030
<b>710.4 Family and children</b>	<b>الأسرة والأطفال</b>	<b>7104</b>
710.4.0 Family and children	الأسرة والأطفال	71040
<b>710.5 Unemployment</b>	<b>البطالة</b>	<b>7105</b>
710.5.0 Unemployment	البطالة	71050
<b>710.6 Housing</b>	<b>الإسكان</b>	<b>7106</b>
710.6.0 Housing	الإسكان	71060
<b>710.7 Social exclusion n.e.c</b>	<b>الاستبعاد الاجتماعي غير المصنف في مكان آخر</b>	<b>7107</b>
710.7.0 Social exclusion n.e.c	الاستبعاد الاجتماعي غير المصنف في مكان آخر	71070
<b>710.8 R&amp;D Social protection</b>	<b>البحوث والتطوير في مجال الحماية الاجتماعية</b>	<b>7108</b>
710.8.0 R&D Social protection	البحوث والتطوير في مجال الحماية الاجتماعية	71080
<b>710.9 Social protection n.e.c</b>	<b>الحماية الاجتماعية غير المصنفة في مكان آخر</b>	<b>7109</b>
710.9.0 Social protection	الحماية الاجتماعية غير المصنفة في مكان آخر	71090

**Table11. Kuwait: Example of Migration from Current Classification to the  
GFSM 2001/2014 Classification**

Current classification				GFSM Code	Proposed classification
Major Groups					
01. General public services and defence				701	General public services
01.1 Executive & legislative organs, financial & fiscal affairs, external affairs, other than for				701.1	Executive and legislative organs, financial and fiscal affairs, external affairs
01.11 Executive & legislative organs				701.1.1	Executive and legislative organs
Amiri Diwan					Amiri Diwan
Cabinet					Cabinet
Fatwa & Legislation Department					Fatwa & Legislation Department
National Assembly					National Assembly
01.12 Financial & fiscal affairs & services				701.1.2	Financial and fiscal affairs
Public Authority/ Assessment of Compensation/Iraqi Aggression					Public Authority for Assessment of Compensation for damages resulting from Iraqi Aggression
Ministry of Finance					Ministry of Finance
Audit					Audit
Investment Authority					Investment Authority
Customs Department					Customs Department
General Authority for minors					General Authority for minors
01.13 External Affairs				701.1.3	External affairs
Ministry of External Affairs					Ministry of External Affairs
01.3 Fundamental research affairs & services				701.5	R&D General public services
XXXX				701.5.0	R&D General public services
Kuwait Institute of Scientific Research (KISR)					Kuwait Institute of Scientific Research (KISR)
01.4 General services and defence					
XXXX					
Civil Service Commission				701.3.1	General personnel services
					Civil Service Commission
Supreme Council for Planning and Development				701.3.2	Overall planning and statistical services
					Supreme Council for Planning and Development
Central Tender Board				701.3.3	Other general services
					Central Tender Board
State Property Services & Economic Affairs				704.1.1	General economic and commercial affairs
					State Property Services & Economic Affairs
Municipal Council				701.6.0	General public services
					Municipal Council
Ministry of Defence				702	Defence
03. Public order & safety affairs					Ministry of Defence

**Table11. Kuwait: Example of Migration from Current Classification to the  
GFSM 2001/2014 Classification (continued)**

03.1 Police & fire protection		703	Public order and safety
XXXX			
Ministry of Interior		703.1	Police services
			Ministry of Interior
National Guards			
General Fire Department		703.2	Fire-protection services
03.2 Law Courts			
XXXX		703.3	Law courts
Ministry of Justice		703.3.0	Law courts
03.4 Public order and safety affairs,n.e.c.			Ministry of Justice
XXXX		703.6	Public order and safety
Public Authority for Civil Information		703.6.0	Public order and safety
			Public Authority for Civil Information
04. Education Affairs & services			
04.1 Pre-primary education		709	Education
XXXX		709.1	Pre-primary and primary education
Kindergarten, Ministry of Education		709.1.1	Pre-primary education
04.2 Primary education			Kindergarten, Ministry of Education
XXXX		709.1.2	Primary education
Primary education, Ministry of Education			
04.3 Intermediate education			Primary education, Ministry of Education
XXXX		709.2	Secondary education
Intermediate, Ministry of Education		709.2.1	Lower-secondary education
04.4 Secondary education			Intermediate, Ministry of Education
XXXX		709.2.2	Upper-secondary education
Secondary, Ministry of Education			
04.5 Tertiary education			Secondary, Ministry of Education
XXXX		709.4	Tertiary education
Other institutes, Ministry of Education			
Kuwait University			Other institutes, Ministry of Education
General Authority for Applied Education & Training			Kuwait University
Ministry of Higher Education			General Authority for Applied Education & Training
04.6 Education affairs n.e.c.			Ministry of Higher Education
XXXX		709.8	Education n.e.c
Gen.Educational service, General Diwan and other services, Ministry of Edu		709.8.0	Education n.e.c

**Table11. Kuwait: Example of migration from current classification to the  
GFSM 2001/2014 classification**

<b>05. Health Affairs and services</b>			Gen.Educational service, General Diwan and other services, Ministry of Education
05.1 Hospital affairs and services		707	Health
XXXX		707.3	Hospital services
Primary care clinic & public hospital		707.3.1	General hospital services
Hospitals & specialist clinics – Ministry of Health			Primary care clinic & public hospital
05.5 Applied research and experimental development			Hospitals & specialist clinics – Ministry of Health
XXXX		707.5	R&D Health
Health, Research, Education and Training, Ministry of Health		707.5.0	R&D Health
05.6 Health affair and services n.e.c.			Health, Research, Education and Training, Ministry of Health
XXXX		707.6	Health n.e.c
General Diwan, Ministry of Health		707.6.0	Health n.e.c
General services, Ministry of Health			General Diwan, Ministry of Health
Asst. technical services, Ministry of Health			General services, Ministry of Health
			Asst. technical services, Ministry of Health
<b>06. Social Security &amp; Welfare Affairs and services</b>			
06.1 Social security affairs and services		710	Social protection
XXXX		710.9	Social protection
General Diwan, Ministry of Social Affairs & Labour		710.9.0	Social protection
06.2 Welfare affairs and services			General Diwan, Ministry of Social Affairs & Labour
XXXX			
Youth affairs			Youth affairs
Social Welfare, Ministry of Social Affairs & Labour			Social Welfare, Ministry of Social Affairs & Labour
Public Authority for Youth & Sports			Public Authority for Youth & Sports
Labour and labourers affairs, Ministry of Social Affairs & Labour		704.1.2	General labour affairs
			Labour and labourers affairs, Ministry of Social Affairs & Labour
<b>07. Housing and community Affairs and services</b>			
07.1&07.2 Housing affairs, Community development and service			
XXXX		710.6	Housing
Public Authority for Housing Welfare		710.6.0	Housing
General Diwan: Kuwait Municipality			Public Authority for Housing Welfare
07.3 Sanitary affairs and services			General Diwan: Kuwait Municipality
XXXX		707.4	Public health services
Sanitary affairs : Kuwait Municipality		707.4.0	Public health services
			Sanitary affairs : Kuwait Municipality
		705.6	Environmental protection
Environmental protection, Ministry of Health		705.6.0	Environmental protection

**Table11. Kuwait: Example of migration from current classification to the  
GFSM 2001/2014 classification**

	Environment Public Authority		Environmental protection, Ministry of Health
<b>08. Recreational, cultural, religious affairs and services</b>			Environment Public Authority
08.1 Recreational affairs		708	Recreation, culture and religion
XXXX		708.1	Recreational and sporting services
General gardens, Public Authority for Agriculture and Fish Resources		708.1.0	Recreational and sporting services
08.2 Cultural affairs			General gardens, Public Authority for Agriculture and Fish Resources
XXXX		708.2	Cultural services
National Council for Culture, Arts & Literature and Publishing, Ministry of		708.2.0	Cultural services
08.3 Broadcasting and publishing affairs			National Council for Culture, Arts & Literature and Publishing, Ministry of Information
XXXX		708.3	Broadcasting and publishing services
Ministry of Information (except cultural and publishing)		708.3.0	Broadcasting and publishing services
Kuwait News Agency (kuna)			Ministry of Information (except cultural and publishing)
08.4 Religious Affairs and services			Kuwait News Agency (kuna)
XXXX		708.4	Religious and other community services
Ministry of Awqaf & Islamic affairs		708.4.0	Religious and other community services
Zakat House			Ministry of Awqaf & Islamic affairs
Secretariat General for Awqaf			Zakat House
<b>09. Fuel and energy affairs and services</b>			Secretariat General for Awqaf
09.1 Fuel affairs and services		704.3	Fuel and energy
XXXX		704.3.1	Coal and other solid mineral fuels
Ministry of Oil			
09.2 Electricity affairs and services			Ministry of Oil
XXXX		704.3.5	Electricity
Ministry of Electricity (General Diwan only)			
<b>10. Agricultural, Forestry, Fishing &amp; Hunting Affairs and services</b>			Ministry of Electricity (General Diwan only)
10.1 Agriculture affairs and services		704.2	Agriculture, forestry, fishing and hunting
XXXX		704.2.1	Agriculture
Public Authority for Agriculture and Fish Resources (except Gardens)			
<b>11. Manufacturing &amp; Construction Affairs and Services</b>			Public Authority for Agriculture and Fish Resources (except Gardens) (Part)
11.1 Manufacturing		704.4	Mining, manufacturing and construction
XXXX			Manufacturing
Industrial Affairs - Ministry of Trade and Industry			
11.2 Construction			Industrial Affairs - Ministry of Trade and Industry
XXXX		704.4.3	Construction
Architects and technical affairs and services - Kuwait Municipality			



**Table 11. Kuwait: Example of Migration from Current Classification to the  
GFSM 2001/2014 Classification (concluded)**

	Ministry of Public Works – (except road and maintenance engineering)		Architects and technical affairs and services - Kuwait Municipality
<b>12. Transportation and communication Affairs and services</b>			Ministry of Public Works – (except road and maintenance engineering)
12.1 Road transport			
	<u>xxxx</u>	704.5.1	Road transport
	Roads - Ministry of Public Work		
	Maintenance engineering - Ministry of Public Work		
12.4 Communications			Roads - Ministry of Public Work
	<u>xxxx</u>	704.6	Communication
	General Diwan - Ministry of Communication	704.6.0	Communication
<b>13. Other economic affairs</b>			General Diwan - Ministry of Communication
	<u>xxx</u>	704.1	General economic, commercial and labour affairs
	<u>xxxx</u>	704.1.1	General economic and commercial affairs
	Ministry of Trade and Industry		
<b>14. Expenditure not classified by major group</b>			Ministry of Trade and Industry
	<u>xxx</u>		
	<u>xxxx</u>		

## APPENDIX I. OFFICIALS MET DURING THE MISSION

Name	Institution
Mr. Othman Abdullah Al-Othman	Undersecretary for Statistical Affairs Sector / Acting Head of CSB
Mrs. Samar Al-Ateeqi	Vice director / National Accounts Statistic Controller and Responsible for Government Finance Statistics/ CSB
Mrs. Anwar Alromi	Division Head of National Accounts/CSB
Mrs. Haya Al-Yassine	CSB
Mrs. Rana Al-Saqoubi	CSB
Mrs. Eman Dashty	CSB
Mrs. Fatma Almoussa	CSB
Mrs. Moinirah Arrahdane	CSB
Mrs. Alaa Albattah	CSB
Mrs. Dalal Almatery	CSB
Mr. Ahmed Abdelaziz Alomran	Ministry of finance/General Budget Affairs
Mr. Ahmed Al Kawaz	Economic Advisor/Ministry of finance/Minister's Office
Mr. Bahjat Abdelaziz Bayoumi	Financial Advisor/Ministry of finance/General Budget Affairs
Mrs. Rabaa Al-Kandari	Ministry of finance/General Budget Affairs
Mrs. Fay Aljeran	Ministry of finance/Macro fiscal Unit