**Disclaimer: The official version of the law and any amendments thereto is published in Arabic in the Official Gazette. This version of the law, including amendments thereto, is provided for guidance and easy reference purposes. The Legislation & Legal Opinion Commission does not accept any liability for any discrepancy between this version and the official version as published in the Official Gazette and / or any inaccuracy or errors in the translation.**

**For any corrections, remarks, or suggestions, kindly contact us on translate@lloc.gov.bh**

**Published on the website on May 2024**

**Law No. (9) of 2021 on Approving the General Budget of the State for Fiscal Years 2021 and 2022**

We, Hamad bin Isa Al Khalifa, King of the Kingdom of Bahrain.

Having reviewed the Constitution;

Legislative Decree No. (15) of 1977 regarding the Issuance of Development Bonds, as amended;

Municipal Law promulgated by Legislative Decree No. (35) of 2001, as amended;

Legislative Decree No. (39) of 2002 regarding the General Budget, as amended;

And Law No. (28) of 2006 regarding the Reserve for Future Generations;

The Shura Council and the Council of Representatives have approved the following Law, which we have ratified and enacted:

**Article (1)**

The State revenues in the budget for the fiscal years 2021 and 2022 are estimated at (4,863,012,000) dinars (four billion, eight hundred and sixty-three million, twelve thousand dinars); the share of the fiscal year 2021 is (2,405,881,000) dinars (two billion, four hundred and five million, eight hundred and eighty-one thousand dinars); and the share of the fiscal year 2022 is (2.457.131.000) dinars (two billion, four hundred and fifty-seven million, one hundred and thirty-one thousand dinars), according to Tables No. (1) and (2) attached to this Law.

**Article (2)**

The total expenses of the State in the budget for the fiscal years 2021 and 2022 are estimated at (7,182,425,000) dinars (seven billion, one hundred and eighty-two million, four hundred and twenty-five thousand dinars); the share of the fiscal year 2021 is (3,613,766,000) dinars (three billion, six hundred and thirteen million, seven hundred and sixty-six thousand dinars); and the share of the fiscal year 2022 is (3,568,659,000) dinars (three billion, five hundred and sixty-eight million, six hundred and fifty-nine thousand dinars), according to Table No. (1) attached to this Law.

**Article (3)**

The recurrent expenses of the State in the budget for the fiscal years 2021 and 2022 are estimated at (6,582,425,000) dinars (six billion, five hundred and eighty-two million, four hundred and twenty-five thousand dinars); the share of the fiscal year 2021 is (3,313,766,000) dinars (three billion, three hundred and thirteen million, seven hundred and sixty-six thousand dinars); and the share of the fiscal year 2022 is (3,268,659,000) dinars (three billion, two hundred and sixty-eight million, six hundred and fifty-nine thousand dinars), according to Tables No. (1) and (3) attached to this Law.

**Article (4)**

The project expenses of the State in the budget for the fiscal years 2021 and 2022 are estimated at (600,000,000) dinars (six hundred million dinars); the share of the fiscal year 2021 is (300,000,000) dinars (three hundred million dinars); and the same amount for the fiscal year 2022 according to Tables No. (1) and (4) attached to this Law.

**Article (5)**

The amounts transferred from oil revenues to the future generations reserve account in the budget for the fiscal years 2021and 2022 are estimated at (41,172,000) dinars (forty-one million, one hundred and seventy-two thousand dinars); the share of the fiscal year 2021 is (20,586,000) dinars (twenty million, five hundred and eighty-six thousand dinars); and the same amount for the fiscal year 2022, according to Tables No. (1) attached to this Law.

**Article (6)**

The deficit in the State budget for the fiscal years 2021 and 2022 is estimated at (2,319,413,000) dinars (two billion, three hundred and nineteen million, four hundred and thirteen thousand dinars); the share of the fiscal year 2021 is (1,207,885,000) dinars (one billion, two hundred and seven million, eight hundred and eighty-five thousand dinars); and the share of the fiscal year 2022 is (1,111,528,000) dinars (one billion, one hundred and eleven million, five hundred and twenty-eight thousand dinars), according to Table No. (1) attached to this Law. The deficit will be covered by borrowing from financial institutions and Arab and Islamic funds.

**Article (7)**

All revenues mentioned in Table No. (2) attached to this Law shall be collected in accordance with the financial legislations and regulations, and all shall be deposited in the public account. The expenses mentioned in Tables No. (3) and (4) attached to this Law shall be spent in accordance with the financial legislations and regulations.

**Article (8)**

The revenues of the municipalities and the Capital Municipality in the budgets approved for them for the fiscal years 2021 and 2022 are estimated at (205.000.000) dinars (two hundred and five million dinars); the share of the fiscal year 2021 is (100.000.000) dinars (one hundred million dinars); the share of the fiscal year 2022 is (105.000.000) dinars (one hundred and five million dinars); and the total expenses of the municipalities and the Capital Municipality in the budgets approved for them for the fiscal years 2021 and 2022 are estimated at (149.986.000) dinars (one hundred and forty-nine million, nine hundred and eighty-six thousand dinars); the share of the fiscal year 2021 is (74.393.000) dinars (seventy-four million, three hundred and ninety-three thousand dinars); and the share of the fiscal year 2022 is (75.593.000) dinars (seventy-five million, five hundred and ninety-three thousand dinars), according to Table No. (5) attached to this Law. The budgets of municipalities and the Capital Municipality shall be implemented in accordance with the provisions of the Municipal Law.

**Article (9)**

The Minister of Finance is authorized, during the implementation of the budget, to distribute the amount of (63,795,000) dinars (sixty-three million seven hundred and ninety-five thousand dinars) allocated within the calculation of other estimates for ministries and government authorities with the recurrent expenditure budget for the two mentioned fiscal years, so that the share of the fiscal year 2021 is (32,641,000) dinars (thirty-two million six hundred and forty-one thousand dinars), and the share of the fiscal year 2022 is (31,154,000) dinars (thirty-one million one hundred and fifty-four thousand dinars). The Minister shall inform the Council of Ministers, the Council of Representatives, and the Shura Council of the distributions of these amounts and make the necessary adjustments to the recurrent budget figures accordingly.

**Article (10)**

The Minister of Finance and National Economy shall issue the necessary instructions to implement this budget within the limits of the rules stipulated in this Law.

**Article (11)**

The Prime Minister and the Ministers -each within his jurisdiction- shall implement this Law, and it shall be published in the Official Gazette.

**King of Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa**

Issued at Riffa Palace:

On: 17 Shaaban 1442 A.H.

Corresponding to: 30 March 2021