

We, Abdullah II Bin Al-Hussein, King of the Hashemite Kingdom of Jordan, pursuant to paragraph (1) of Article (94) of the Constitution and following the decision of the Cabinet on 19/1/2010, certify as per Article (31) of the constitution the following temporary law and order its issuance, putting into effect and addition to the State's laws on the basis of its presentation before the parliament at the first meeting to be held:-

Temporary Law No. (4) for the Year 2010
Budgets Law of the Government Units for the Fiscal Year 2010

Article(1): This law shall be named (Budgets Law of the Government Units for the Fiscal Year 2010) and shall be effective on 1/1/2010.

Article(2): Total revenues and expenditures of the Government Units for the fiscal year 2010 are estimated at (1,559,642,940) JDs as follows:-

A- Revenues from selling Goods and Services **1,038,961,000 JDs**

B- Property Income Revenues **12,593,000 JDs**

C- Miscellaneous Revenues **214,720,440JDs**

D- Government Subsidy **251,008,000 JDs**

E- Foreign Grants **42,360,500 JDs**

Article(3): The total expenditure of the Government Units for the fiscal year 2010 was estimated at (1,914,638,217) JDs, as follows:-

A-Total Current Expenditure 881,520,710 JDs

B-Total Capital Expenditure 1,033,117,507 JDs

Article(4): A- Total deficit before financing for the fiscal year 2010 of Government Units that their budgets show deficit was estimated at (567,386,127) JDs.
B- Total Surplus before financing for the fiscal year 2010 of Government Units that their budgets show surplus was estimated at (212,390,850) JDs.
C- Deficit before financing for the fiscal year 2010 for all Government Units was estimated at (354,995,277) JDs.

Article(5): A- Total financing sources for the Government Units budgets for the fiscal year 2010 was estimated at (1,111,607,976) JDs.
B-Total uses in the budgets of Government Units were estimated for the fiscal year 2010 at (1,111,607,976) JDs, in which an amount of (217,643,000) JDs represents total surpluses estimated to be transferred to the General Treasury.

Article(6) The budget of each Government Unit is regarded as independent itself.

Article(7) All numbers and data related to both years (2011) and (2012) stated in this law are regarded indicative, modifiable and updated in light of future developments during the next fiscal year.

Article(8) It is permitted to transfer the financial appropriations related to government units that apply the government financial regulation, in accordance with the provisions of applicable general budget law. As for the government units that do not apply the government financial regulation, they may transfer the financial appropriations in accordance with the provisions of their laws and regulations provided that they should supply the GBD with these financial transfers.

Article(9) All government units are entitled to supply the Cabinet with quarterly reports about their budgets for the purposes of reviewing their financial positions and following up their work progress.

Article(10): All government units are entitled to supply the Ministry of Finance and the General Budget Department with the following:-

- A- Financial positions of their revenues, expenditures and account balances at banks and fund monthly.
- B- Final financial statements for the year ending before the end of April of the next year.

Article(11) It is not allowed to either conclude any contract or disburse any advance that has no appropriations in this law. And if the public interest entitled the disbursement of additional expenses, it is necessary to issue a supplementary law before disbursement.

Article(12) If the implementation of any action that its appropriations are stated in the budget of any government units in this law with other ministry or department or official entity out of this law, the authority of spending from the appropriations of the government unit budget shall be transferred to the responsible for spending in the ministry, department or other official entity as per a custody transfer certified by the Director General of the General Budget Department.

Article(13) It is not allowed for tenders committees to invite any tender regardless of its value unless after that the availability of necessary financial appropriations is verified and in accordance with a financial commitment voucher approved by financiers if the project is funded by loans and/or grants.

Article(14) It is not permitted to commit with any amount exceeding the financial appropriations stated in this law and also no project that its cost exceeding financial appropriations allocated in this law except with the approval of Minister of Finance/General Budget upon the recommendation of director general of General Budget Department shall be awarded to government units that the provisions of public works and supplies regulation apply thereon.

Article(15) When conducting change orders for the capital projects, the Government Units are entitled to obtain in prior a duly certified financial commitment voucher.

Article(16) Compliance with the appropriations of item (104) workers' wages under group (2111- Salaries, wages and allowances) in the current expenditures in government units and recruiting neither additional workers nor employees covered by the provisions of applicable Civil Service Bylaw.

Article(17): A-The Prime Minister may, upon the recommendation of the Minister of Finance /Director General of GBD, in urgent cases, create new programs and/or projects in the budget of any government unit and ensure the required appropriations through financial transfers.

B-The Minister of Finance may, upon the recommendations of the Director General of the General Budget Department, and in the urgent cases create new articles and/or items within the programs and projects in any government unit budget and provide the necessary appropriations through the financial transfers.

Article(18) The Minister of Finance may empower his authorities stated in Articles (14) and (17/B) of this law to the General Director of GBD.

Article(19) The General Budget Department assumes the control and follow-up of the implementation of programs and projects stated in this law without violating authorities assigned to other official entities.

Article(20) Tables from (1-27) attached to this law are considered as part and parcel thereof.

Article(21) The Prime Minister and the Ministers are designated to execute the provisions of this law.

19/1/2010