

We, Abdullah II Bin Al-Hussein King of the Hashemite Kingdom of Jordan pursuant to Article (31) of the Constitution and following the decision of the Upper and Lower Houses, certify the following law and order its issuance and addition to the State's laws:-

**Law No. (9) For the Year 2012**  
**Budgets Law of Government Units for the Fiscal Year 2012**

**Article 1-** This Law shall be named (Budgets Law of Government Units for the Fiscal Year 2012) and shall be effective on 1/1/2012.

**Article 2-** Total Revenues of government units for the fiscal year 2012 are estimated at (881,869,950) JDs as follows:-

A- Revenues from Selling Goods and Services	287,194,700 JDs
B- Revenues of Property Income	013,182,000 JDs
C- Different Revenues	211,363,000 JDs
D- Government Subsidy	273,799,250 JDs
E- Foreign Grants	096,331,000 JDs

**Article 3-** Total Expenditures of government units for the fiscal year 2012 were estimated at (1,819,388,750) JDs as follows:-

A- Total current expenditures:	992,279,500 JDs
B- Total capital expenditures:	827,109,250 JDs

**Article 4-** A- Total deficit excluding financing for the fiscal year 2012 of government units that their budgets show deficit at (1,161,124,600) JDs.

B- Total Surplus excluding financing for the fiscal year 2012 of government units that their budgets show surplus at (223,605,800) JDs.

C- Net deficit excluding financing for the fiscal year 2012 for all government units were estimated at (937,518,800) JDs.

- Article 5-** A- Total financing sources for government units budgets were estimated at (1,818,637,175) JDs.
- B- Total uses in the budgets of government units were estimated at (1,818,637,175) JDs in which an amount of (172,810,800) JDs representing total surpluses estimated to be transferred to General Treasury.
- Article 6-** The budget of each government unit is regarded independent in itself.
- Article 7-** All numbers and data related to both years (2013) and (2014) stated in this law are regarded indicative, modifiable and updateable in light of future developments during the next fiscal year.
- Article 8-** Spending from the allocated appropriations in this law shall be done as per public and/or special financial orders.
- Article 9-** The provisions of the General Budget Law shall apply in terms of the transfer of the financial appropriations to the government financial which apply the government financial system. As for the government units that do not apply the government financial system, 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 10-** The government units shall supply the Cabinet with quarterly reports about their budgets for review their financial positions and proceed with them.
- Article 11-** All government units are entitled to supply the Ministry of Finance and the Budget Department with the following:-
- A- Financial positions for 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 12-** In case of issuing a supplementary budget law including additional appropriations for any government unit enlisted within this law, this shall be considered a supplementary budget law for that government unit.

- Article 13-** 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 14-** If any government unit listed within this law obtained additional government subsidy or additional foreign grants; it is not permitted to use the additional amounts for purposes other than the specified purposes not exceeding the amount of that subsidy or that foreign subsidy.
- Article 15-** If the implementation of any project or activity with their appropriations allocated in the budget of any government unit is assigned with other government unit in this law or any official authority out of this law, the authorization of spending from the appropriations of government unit's budget shall transfer to the responsible for spending in the implementing authority as per custody transfer certified by the Director General of GBD.
- Article 16-** It is not permitted that the tenders' committees award any tender except after verifying the availability of necessary financial appropriations in the budgets of government units and obtaining a financial commitment vouchers for this end, certified by the GBD and the approval of financing entities if the project is financed through loans and/or grants.
- Article 17-** It is not permitted to commit with an amount exceeding the financial appropriations stated in this law or awarding any tender with its cost exceeding financial appropriations allocated in this law except with the approval of Minister of Finance as per the recommendation of the Director General of General Budget Department.
- Article 18-** If changing orders for the capital projects are needed, the government units shall obtain a duly certified financial order before commencing the implementation of these orders.
- Article 19-** Compliance with the appropriations of item (104) workers' wages under group (2111- Salaries, wages and allowances) in current expenditures in government units and recruiting neither additional workers nor employees covered by the provisions of applicable civil service regulation.

**Article 20-** A- The Prime Minister shall, upon the recommendation of the Minister of Finance/GBD, in urgent cases, create new items, articles or projects in the budget of any government unit and ensure the required appropriations through financial transfers.

B-The Minister of Finance shall, upon the recommendation of Director General of GBD, in urgent cases create new articles /items projects within the programs and projects in the budget of any government unit and ensure the required appropriations through financial transfers.

**Article 21-** The Minister of Finance may empower his authorities stated in Articles (17) and (20/B) of this law to the General Director of GBD.

**Article 22-** The General Budget Department assumes the control and follow-up of the implementation of programs and projects stated in this law without violating the authorities assigned to other official entities.

**Article 23-** The tables from (1-24) attached to this law is considered as part and parcel of thereof.

**Article 24-** The Prime Minister and the ministers are designated to execute the provisions of this law.

**19/03/2012**