

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

**Law No. ( 6 ) For the Year of 2021**

**Government Units Budgets Law for the Fiscal Year of 2021**

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**Article 1-** This Law shall be named (Government Units Budgets Law for the Fiscal Year of 2021) and shall become into effect as of 1/1/2021.

**Article 2-** The total revenues of government units for the fiscal year 2021 are estimated at (914,888,000) JDs, as follows: -

A- Revenues from Selling Goods and Services	745,413,000	JDs
B- Revenues from Property Income	64,079,000	JDs
C- Various Revenues	16,025,000	JDs
D- Government Subsidy	26,552,000	JDs
E- Foreign Grants	62,819,000	JDs

**Article 3-** The total Expenditures of the government units for the fiscal year 2021 are estimated at (1,440,237,000) JDs, as follows: -

**A. Current Expenditures** 971,270,000 JDs

**B. Capital Expenditures** 468,967,000 JDs

**Article 4- A-** The total deficit before financing for the fiscal year 2021 of the government units whose budgets show a deficit is estimated at (620,560,000) JDs.

**B-** The total surplus before financing for the fiscal year 2021 of government units that their budgets show surplus is estimated at (95,211,000) JDs.

**C-** The net deficit before financing for the fiscal year 2021 for all government units is estimated at (525,349,000) JDs.

**Article 5- A-** The total financing sources in the budgets of government units for the fiscal year 2021 are estimated at (1,502,272,000) JDs.

**B.** The total uses in the budgets of government units for the fiscal year 2021 are estimated at (1,502,272,000) JDs, of which the amount of (34,471,000) JDs represents total surpluses estimated to be transferred to the Public Treasury.

**Article 6-** The budget of each government unit shall be regarded as an independent budget in itself.

**Article 7-**All figures and data related to both years 2022 and 2023 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 appropriations allocated under this law shall be made based on general and/or special financial orders.

**Article 9-** Notwithstanding in any other legislation be stated, the provisions of the General Budget Law shall apply in regard to the transfer of the financial appropriations on all government units listed in this law whether which apply the government financial bylaw, or the government units that do not apply it.

**Article 10-** The government units shall provide the Council of Ministers and Parliament with quarterly reports on their budgets for the purposes of viewing their financial positions and progress of their work.

**Article 11-** The government units shall provide the Ministry of Finance and the General Budget Department with the following: -

A- Financial positions of their revenues and expenditures according to the classification stated in this law as well as their account balances at the banks and the Fund monthly.

B- Final financial statements for the ending fiscal year before the end of March of the following year.

**Article 12-** In case a law supplementary to the General Budget Law in effect is issued containing additional appropriations for any government unit listed in this law, it shall be considered a law supplementary to the budget of the said government unit.

**Article 13-** It is not permitted to either conclude any expenditure or disburse any advance that has no appropriations under this law. If the public interest dictates spending additional expenditures, a law supplementary to this law shall be issued prior to making the disbursement.

**Article 14-** - In case if any government unit listed in this law obtains additional government subsidy or additional foreign grants; it may not use the additional amounts for purposes other than those they are allocated for and shall not exceed the amount of that subsidy or that foreign grant.

**Article 15-** If any program or project whose appropriations are stated in the budget of any government unit is assigned to another government unit in this law or any official entity not included in this law, the authorization of spending from the appropriations of the government unit budget shall be transferred to the authorized person who is responsible for spending in the executing entity upon a custody transfer approved by the Director General of the General Budget Department.

**Article 16-** The procurement committees are formed under the government procurement bylaw No. (28) for the year 2019 and the tender committees in the government units shall not invite for and /or award any tender except after making sure of the availability of the necessary appropriations and upon a duly certified financial commitment voucher and the approval of the financing entities in case the project is financed by loans and/or grants.

**Article 17-** No commitment of any amount exceeding the financial appropriations stated in this law shall be made.

**Article 18-** No tender whose cost exceeds the financial appropriations allocated thereto in this law shall be awarded except by the approval of the Minister of Finance upon the recommendation of the Director General of the General Budget Department.

**Article 19-** In case issuance of change orders is needed for the capital projects, the government units shall obtain a duly certified financial commitment voucher prior to executing these change orders.

**Article 20-** Appropriations of Item (104) - Workers' Wages under group (2111- Salaries, Wages and Allowances) in the Current Expenditures in this law shall be adhered to, and no additional workers shall be appointed under the appropriations of this Article.

**Article 21- A-** The Minister of Finance may, if necessary, and upon the recommendation of the Director General of the General Budget Department create new programs and/or projects in the budget of any government unit and provide the necessary appropriations thereto through making virements within the same unit taking into account the provisions of Article (9) of this law.

**B-** The Director General of the General Budget Department may, if necessary, create new articles or items within the programs and projects in the budget of any government unit and provide the necessary appropriations thereto through making virements within the same unit taking into account the provisions of Article (9) of this law.

**C-** The task of capital projects execution stated within the budgets of governorates is assigned to concerned departments and government units.

**Article 22-** The Minister of Finance may delegate his authorities stated in Articles (18) and (21/ A) of this law to the Director General of the General Budget Department.

**Article 23-** The Minister of Finance may deduct any amounts due from the government units to settle their obligations for water, electricity and fuels from their revenues and shall be registered within accounts of the concerned government units.

**Article 24-** Notwithstanding the provisions of any other Legislation be stated, the amounts payable by the taxpayer for the benefit of any government department or unit and the amounts payable to him are offset after the government department or unit verifies the amounts due to the taxpayer and the amounts he owes and providing the necessary supporting documents to the Ministry of Finance, provided that procedures, mechanisms and basis of the offsetting process are determined by instructions issued by the Minister of Finance.

**Article 25-** The tables contained in this law shall be considered an integral part thereof.

**Article 26-** The General Budget Department shall assume the responsibility of monitoring and following-up of the execution of the programs and projects stated in this law without prejudice to the authorities entrusted to other official entities.

**Article 27-** The Prime Minister and the Ministers shall be designated to implement the provisions of this law.