

**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. ( 4 ) for the Fiscal Year 2020**

**The General Budget Law for the Fiscal Year of 2020**

**Article 1-** This law shall be named (The General Budget Law for the Fiscal Year of 2020) and shall become into effect as of 1/1/2020.

**Article 2-** The Government revenues and expenditures for the twelve months ending on 31/12/2020 shall be estimated as follows: -

A- Public Revenues:- 8,560,890,000 JDs

1- Domestic Revenues 7,754,000,000 JDs

2- Foreign Grants 806,890,000 JDs

B- Public Expenditures:- 9,606,956,000 JDs

1- Current Expenditures 8,333,967,000 JDs

2- Capital Expenditures 1,272,989,000 JDs

C- Deficit: - 1,046,066,000 JDs

**Article 3-** The financing sources in this law are estimated at (5,910,033,450) JDs, to be used in covering the budget deficit, re-payment of due foreign loans installments, Eurobonds and Domestic bonds amortization in U.S. dollars, domestic debt amortization, the Ministry of Finance advances for the Water Authority, re-payment of due domestic loans installments on the Water Authority and Government arrears loan installments.

**Article 4-** All figures and statements related to the years 2021 and 2022 stated in this law, shall be considered indicative, modifiable and updatable, and in the light of the future developments during the next fiscal year.

**Article 5-** The contractual developmental financial loans and grants shall be allocated to finance projects specified in this law; technical grant agreements whose funds were allocated for specific economic activities shall be excluded and spent as per the provisions of these agreements.

**Article 6- A-** Spending of the appropriations allocated in this law shall be subject to public and/or private financial orders and upon monthly financial transfers approved by the Director General of the General Budget Department.

**B-** Financial transfers with appropriations of more than one month for the current and/ or capital expenditures may be issued if there are compelling reasons that require exceeding the appropriations of one month.

**C-** If any activity and/or project whose appropriations are stated in the chapter \ ministry or department is assigned to another ministry or department in this law or any other official entity not included in this law, the authorization of spending from the appropriations included in the approved financial transfer shall be transferred to the authorized person who is responsible for spending in the other executing ministry, department or the official entity upon a custody transfer approved by the Director General of the General Budget Department.

**D-** The appropriations allocated in this law shall not be used except for the purposes they are specified for, and the appropriations stated in the issued financial transfers shall not be exceeded.

**E-** No expense shall be incurred, or advance made that is not allocated in this law. If the public interest requires additional expenses, a law supplementary to this law shall be issued prior to disbursement.

**F-** In case a law supplementary to this law is issued providing for additional appropriations for any government unit within the Government Units Budgets Law, it shall be considered a law supplementary to the budget of the said government unit.

**G-** No financial commitment of an amount in excess of the appropriations allocated in this law shall be made.

**H-** No tender for any project whose cost exceeds the appropriations allocated for 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.

**I-** The tender committees formed under the Government Procurement Bylaw No. (28) for the year 2019 at the ministries and government departments shall not invite for and/or award any tender exceeding ten thousand JDs except after verifying the availability of the necessary appropriations and upon a financial commitment voucher certified by the Director General of the General Budget Department.

**J-** Subject to the provisions of Article (99) of Government Procurement Bylaw No. (28) for the year 2019, concerning the variation orders procedures, a duly certified financial commitment shall be obtained prior to executing these variation orders.

**K-** A trust account from the appropriations allocated in this law shall not be opened except by the approval of the Minister of Finance, and it is not permitted to spend from them for purposes other than those they are allocated for except by his approval.

**L-** The Minister of Finance upon the recommendation of Director General of the General Budget Department may, if necessary, create new programs and/or projects and new activities under any chapter of the public expenditures chapters or any governorate and provide the necessary

appropriations thereto through making virements within the chapter or the same governorate taking into account the provisions of Article (9) of this Law.

M- The Director General of the General Budget Department may, if necessary, create new articles or items within the projects and activities under programs of any chapter of the public expenditures chapters and provide the required appropriations thereto through making virements within the same chapter taking into account the provisions of Article (9) of this Law.

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

O- No projects financed by the General Budget shall be exempted from the taxes and fees unless they are financed by grants or stipulated within the provisions of any other law or any international agreement.

**Article 7 – A-** Spending from the appropriations of the Relief of the Displaced allocated under (chapter 1401/ Ministry of Foreign Affairs and Expatriates/ Palestinian Affairs Department) Program (2105- Camps Affairs) Activity (601- Relief of the Displaced) Item (319- Social Assistances) Sub-item (17- Relief of the Displaced) shall be made by a decision of the Council of Ministers and upon the recommendation of the Minister of Finance/ General Budget.

B- Spending from the appropriations allocated in Chapter (1501- Ministry of Finance) Program (2220 - Contingency Expenditures) Activity (601- Contingency Expenditures Management) Item (214- Goods and Services expenses) Sub-item (88- Contingency Expenditures) by a decision of the Council of Ministers and upon the recommendation of the Minister of Finance / General Budget.

C- Spending from the appropriations of subsidies to the public institutions allocated in Chapter (1501- Ministry of Finance) Program (2235- Public Affairs) Activity (601 – Provide Subsidies and Aid to Public Units and Institutions) Item (304- Non-financial Public Institutions Subsidies) Sub-item (48- Other Institutions) by a decision of the Prime Minister and upon the recommendation of the Minister of Finance / General Budget.

**Article 8- A-** Appropriations shall not be transferred from one chapter to another except by a law.

B- Notwithstanding the provisions of paragraph (A) of this Article, transfer from the capital projects' appropriations may be made by a decision of the Council of Ministers, upon the recommendation of the Minister of Finance/ General Budget.

C- Notwithstanding the provisions of paragraph (A) of this Article, transfer among the capital projects' appropriations of governorate may be made by an approval of the Minister of Finance, upon the recommendation of Director General of the General Budget Department.

**Article 9- A –** Appropriations may be transferred from the items of current expenditures to the items of capital expenditures under the same chapter upon the approval of the Minister of Finance, upon the

recommendation of the Director General of the General Budget Department; however a reverse transfer may not be made.

B- Capital projects appropriations of governorate may be transferred within the same chapter upon the approval of the Director General of the General Budget Department.

C- Capital projects appropriations of governorate may not be transferred to other capital projects stated within the same chapter except by the approval of Minister of Finance, upon the recommendation of the Director General of the Budget Department.

D- Appropriations may not be transferred from group (21- Compensations of Employees) in the Current Expenditures to any other group or vice versa; however, transfer among these items may be made, except for items (110), (113), (114), (115) and (116) as transferring appropriations to these items is not permitted unless it is between them.

E- Appropriations may not be transferred from group (21- Compensations of Employees) in the Capital Expenditures to any other group or vice versa; however, transfer among these items may be made.

F- Transfer from the appropriations stated under items (201), (202), (203), (204) and (205) under group (2211 -Usage of Goods and Services) in the Current Expenditures may not be made; however, transfer between them or to them may be made.

G- Subject to the provisions of paragraphs (A), (B), (C), (D), (E) and (F) of this Article, appropriations may be transferred from one program to another, from one project to another, from one activity to another, from one item to another or from one sub-item to another within the same chapter, upon the approval of Directors General of the General Budget Department.

H- No virements shall be made unless there are substantive reasons to make such virements.

**Article 10-** Notwithstanding the provisions of Articles (8) and (9) of this law, appropriations may be transferred from Chapter (1501- Ministry of Finance) Program (2205 - Public Expenditures) Activity (601 - Public Expenditure Administration) Item (310 - Restructuring Salaries) to the group (21 - employee compensation) in any other chapter of this law.

**Article 11-** The Minister of Finance may delegate any of his authorities provided for in paragraphs (H) and (N) of Article (6) and paragraph (C) of Article (8) and paragraphs (A) and (C) of article (9) of this law to the General Director of the General Budget Department.

**Article 12-** The Parliament, Ministry of Defense and Royal Medical Services, shall be exempted from the provisions of Article (9) of this law.

**Article 13-** For carrying out the provisions of this law, the following shall assume the authorities of the Council of Ministers, the Prime Minister and the Minister of Finance: -

A. Speaker of the Upper House if the matter is related to the Upper House.

B. Speaker of the Lower House if the matter is related to the Lower House.

C. Speaker of the Upper House and Speaker of the Lower House if the matter is related to Program (0201- Administration and Common Services).

D. Speaker of Upper House, if the matter is related to the Lower House and the House was dissolved.

**Article 14-** Notwithstanding the provisions of this law, the Minister of Finance may deduct any amounts due from the ministries and government departments to settle their obligations for water, electricity and fuels from their budgets and shall be registered within accounts of the concerned ministries and government departments.

**Article 15-** Notwithstanding the provisions of any other Legislation, 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 16 - A-** It is not permitted to appoint employees except on Items (103 and 120) of the Current Expenditures and Item (501) of the Capital Expenditures and as per the provisions of the Civil Service Bylaw. Also, workers may not be used except on Item (502) of the Capital Expenditures.

B- The posts of the employees recruited by contracts shall be determined under the appropriations of Item (501) of the Capital Expenditures per tables specifying their names and salaries. The number of day wage workers shall be determined under the appropriations of Item (502) of the Capital Expenditures; provided that the Council of Ministers' prior approval be taken on these tables and the number of workers upon the recommendation of the Minister of Finance/ General Budget.

C- The work of all employees and workers recruited under the appropriations of capital projects and appointed per the provisions of paragraph (B) of this Article shall be legally terminated upon the completion of these projects or depletion of these appropriations.

D- It is not permitted in any way to appoint employees and use workers on the account of the Capital Projects appropriations contrary to the provisions of paragraph (B) of this Article.

E- It is not permitted to use the capital projects appropriations stated in the budgets of governorates for purposes of appointment or dayworkers or any expenditure of current nature.

**Article 17-** Manpower tables of the ministries and government departments whose appropriations are allocated under the group (2111-Salaries, Wages and Allowances) in the Current Expenditures in this law shall be determined by Bylaw specifying the number of jobs, titles, categories, grades and salaries according to the provisions of the Civil Service Bylaw except for the jobs of ministries and government departments identified by their special Bylaw.

**Article 18-** The provisions of the applicable financial bylaw shall be applied in case of any Ministry or Department listed within this law obtaining any cash or in-kind aids, donations or contributions.

**Article 19-** The tables and governorates budgets contained in this law and the Detailed Data Volume shall be considered an integral part thereof.

**Article 20-** The General Budget Department shall assume the responsibility of monitoring and following up the execution of the programs, projects and activities stipulated in this law without prejudice to the authorities vested in the other official bodies.

**Article 21-** The Prime Minister and the Ministers shall be designated to implement the provisions of this law.