

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. (16) for the Year 2025

The General Budget Law for the Fiscal Year 2026

Article 1- This law shall be named (The General Budget Law for the Fiscal Year 2026) and shall become into effect as of 1/1/2026.

Section One / Government Departments

Article 2- The revenues and expenditures for the twelve months ending on 31/12/2026 shall be estimated as follows: -

| | |
|-------------------------------|--------------------|
| A- Public Revenues | 10,930,900,000 JDs |
| 1- Domestic Revenues | 10,196,000,000 JDs |
| 2- Foreign Grants | 734,900,000 JDs |
| B- Public Expenditures | 13,056,125,000 JDs |
| 1- Current | 11,455,880,000 JDs |
| 2- Capital | 1,600,245,000 JDs |
| C- Deficit | 2,125,225,000 JDs |

Article 3- The financing sources are estimated at (9,811,347,000) JDs, and this amount shall be used in the re-payment of deficit, re-payment of due foreign loans installments, the advances of the Ministry of Finance for the Water Authority, re-payment of domestic loan installments due from the Water Authority, loan installments addressing government arrears and financial leasing, amortization of domestic bonds in U.S. dollars, amortization of other loans and bonds in foreign currencies, amortization of domestic debt and re-payment of Islamic Sukuk Company dues.

Article 4- A- Spending of the appropriations allocated to government departments 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 not be issued unless there are reasons that require exceeding the appropriations of one month.

C- The appropriations 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.

D- If any activity and/or project that its appropriations stated in the chapter / ministry or department is assigned to another ministry or department or government unit 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 government unit or the official entity upon a custody transfer approved by the Director General of the General Budget Department.

E- A trust account from the appropriations allocated to government departments 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.

Article 5 - A- Spending from the appropriations of the Relief to the Displaced People allocated under Chapter (1401/ Ministry of Foreign Affairs and Expatriates/ Department of Palestinian Affairs) Program (2105- Camps Affairs) Activity (601- Relief to the Displaced People) Item (319- Social Assistances) Sub-item (17- Relief to the Displaced People) 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) shall be made by a decision of the Council of Ministers and upon the recommendation of the Minister of Finance / General Budget, and by creating detailed items for these expenditures.

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 Aids to Public Units and Institutions) Item (304- Non-Financial Public Institutions Subsidies) Sub-item (48- Other Institutions) shall be made upon the approval of the Prime Minister and upon the recommendation of the Minister of Finance / General Budget.

Article 6 - The Parliament, Ministry of Defense and Royal Medical Services, shall be exempted from the provisions of Article (23) of this law.

Article 7 - Notwithstanding the provisions stated in this law or any other legislation, the following shall assume the authorities of the Prime Minister, the Council of Ministers, and the Minister of Finance with regard to the financial and administrative provisions related to Chapter (0201 - Parliament):-

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

Article 8 - A- It is not permitted to appoint employees except on Item (121) of the Current Expenditures and Item (501) of the Capital Expenditures in the departments applying the provisions of human resources administration bylaw in the public sector No. (33) for 2024 and its amendments and instructions issued pursuant thereto. Also, workers may not be used except on Item (502) of the Capital Expenditures.

B- 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 9 - The provisions of the applicable financial bylaw shall be applied in case of any government department listed within this law obtaining any cash or in-kind aids, donations or contributions.

Section Two / Government Units

Article 10 - The total revenues of government units for the fiscal year 2026 are estimated at (1,198,547,000) JDs, as follows: -

| | |
|----------------------------------|------------------------|
| A- Revenues from Selling | 925,969,000 JDs |
| Goods and Services | |
| B- Revenues from Property | 84,197,000 JDs |
| income | |
| C- Various Revenues | 45,510,000 JDs |
| D- Government Subsidy | 44,005,000 JDs |
| E- Foreign Grants | 98,866,000 JDs |

Article 11- The total expenditures of the government units for the fiscal year 2026 are estimated at (1,870,051,000) JDs, as follows: -

A. Current Expenditures 1,241,165,000 JDs

B. Capital Expenditures 628,886,000 JDs

Article 12- A- The total deficit before financing for the fiscal year 2026 of the government units that their budgets showing a deficit is estimated at (746,088,000) JDs.

B- The total surplus before financing for the fiscal year 2026 of government units that their budgets showing a surplus is estimated at (74,584,000) JDs.

C- The net deficit before financing for the fiscal year 2026 for all government units is estimated at (671,504,000) JDs.

Article 13- A- The total financing sources in the budgets of government units for the fiscal year 2026 are estimated at (2,606,058,000) JDs.

B. The total uses in the budgets of government units for the fiscal year 2026 are estimated at (2,606,058,000) JDs, of which the amount of (51,050,000) JDs represents total surpluses estimated to be transferred to the Public Treasury.

Article 14- The budget of each government unit shall be regarded as an independent budget in itself.

Article 15- A- Spending from the appropriations allocated in government units shall be made upon general and/or special financial orders.

B- If any activity and/or project that its appropriations stated in the budget of any government unit is assigned to another government unit or another department 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- If any government unit obtains additional government subsidy or additional foreign grants; it may not use the additional amounts for purposes other than those allocated for and shall not exceed the amount of that subsidy or that foreign grant.

Article 17- 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 the progress of their work.

Article 18- 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 19- Appropriations of Item (104) - Workers' Wages under group (2111- Salaries, Wages and Allowances) in the Current Expenditures shall be adhered to, and no additional workers shall be appointed under the appropriations of this item.

Section Three / General Provisions

Article 20- The provisions of this section shall apply to departments and government units listed in this Law.

Article 21- A- 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.

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

C- No tender for any project that its 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.

D- The procurement committees formed under provisions of the Government Procurement Bylaw No. (8) for the year 2022 as amended at departments and government units 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.

E- Subject to the provisions of Article (88) of Government Procurement Bylaw No. (8) for the year 2022 as amended, concerning the variation orders procedures, a duly certified financial commitment shall be obtained prior to executing these variation orders.

F- 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 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 (23) of this Law.

G- 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 chapters and provide the required appropriations thereto through making virements within the same chapter taking into account the provisions of Article (23) of this Law.

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

I- Projects stated in this law shall not be exempted from the taxes and fees, and in case that the projects are funded by grants and grant agreements stipulated that the grant funds shall not be used to cover any taxes or fees, then the grantee shall

bear all taxes and fees through the appropriations allocated in this law to this end.

Article 22- A- Appropriations shall not be transferred from one chapter to another except by a law.

B- Notwithstanding the provisions stated in paragraph (A) of this Article, transfer from the appropriations of current expenditures and capital projects of government departments except the governorates' capital projects may be made by a decision of the Council of Ministers, upon the recommendation of the Minister of Finance/ General Budget.

Article 23- 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, and a reverse transfer may be made by a decision of the Council of Ministers upon the recommendation of the Minister of Finance/ General Budget.

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 or vice versa 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, upon the approval of Director General of the General Budget Department.

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, upon the approval of Director General of the General Budget Department.

F- Transfer from the appropriations stated under items (201), (202), (203), (204) and (205) under Group (2211 - Use of Goods and Services) in the Current Expenditures may not be made; however, transfer between them or to them may be made, upon the approval of Director General of the General Budget Department.

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 or from one project to another or from one activity to another or from one item to another or from one sub-item to another within the same chapter, upon the approval of Director General of the General Budget Department.

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

Article 24- Manpower tables of the departments and government units that their 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, and their titles, categories, grades, classifications and salaries according to the provisions of Human Resources Management Bylaw in the public sector No. (33) for 2024 as amended except for the jobs of ministries, departments and government units identified by the provisions of their respective Bylaws.

Article 25- Notwithstanding the provisions of this law, the Minister of Finance may deduct any amounts due on the departments and government units to settle their obligations for water, electricity and fuels from their budgets and shall be registered within accounts of the concerned departments and government units.

Article 26- Notwithstanding the provisions stated in any other legislation, the offsetting shall be made among amounts payable by the taxpayer for the benefit

of any government department or unit and the amounts payable to him after the government department or unit verifies the amounts due to the taxpayer and the amounts he owes and provide the necessary supporting documents to the Ministry of Finance, provided that procedures, mechanisms and foundations of the offsetting process are determined by instructions issued by the Minister of Finance.

Article 27- The contractual developmental financial loans and grants shall be allocated to finance projects specified in this law; technical grant agreements that their funds were allocated for specific economic activities shall be excluded and spent as per the provisions of these agreements.

Article 28 - The Minister of Finance may delegate any of his authorities stated in paragraphs (C) and (F) of Article (21) and Paragraphs (A) and (C) of Article (23) of this Law to the Director General of the General Budget Department.

Article 29- All figures and statements related to the years 2027 and 2028 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 30- The tables and governorates budgets contained in this law shall be considered an integral part thereof.

Article 31- The General Budget Department shall assume the responsibility of 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 32- The Prime Minister and the Ministers shall be designated to implement the provisions of this law.