



The Hashemite Kingdom of Jordan

General Budget Department

# Ninth Annual Report for 2013

May 2014





His Majesty King Abdullah II Ben Al-Hussein



His Royal Highness Prince Hussein Ben Abdullah II  
The Crown Prince

## **Our Vision**

A transparent public budget that enhances the pillars of sustainable development and presides over good international practices

## **Our Mission**

The best allocation of available financial resources, in accordance with advanced methodologies that enable the government ministries, departments and units to realize national goals and priorities, exceeding the expectations of service recipients

## **Our Values**

Learning  
Transparency  
Cooperation  
Impartiality  
Responsibility

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## Opening Remarks

The ninth annual report of the General Budget Department (GBD) includes a number of chapters, mainly stating its main achievements in 2013. Among other topics, it shows several developments in general budget management. The achievements of GBD highlighted in the report lay a robust foundation for further success in the future. The report also includes GBD's strategy, services, and future outlook that represents its road map for achieving the main objective of the Department which is an optimal allocation and use of available financial resources.

Indeed, the progress in general budget development is a quantum leap in budget preparation, execution, and monitoring. It requires continuous efforts to build the institutional capacities of the Department and government ministries and departments.

On this occasion, I would like to extend my sincere thanks and appreciation to all colleagues at GBD for their persistence, devotion to their jobs, and tireless and outstanding efforts, without which, we would not have been able to achieve those accomplishments. I also pray to Allah Almighty to help us all continue upholding our responsibilities to move forward in serving our beloved Jordan, under the guidance of His Majesty King Abdullah II, may Allah bless him and maintain his support to our beloved country.

**Mohammad Al-Hazaimeh, PhD**  
**Director- General of Budget Department**

## General Budget Department's Strategy

The strategic plan of the General Budget Department includes the priorities and themes for the next stage, aiming at realizing the Department's vision of a “ **transparent public budget that enhances the pillars of sustainable development and presides over good international practices**” and the Department's mission of achieving “**the best allocation of available financial resources, in accordance with advanced methodologies that enable the government ministries, departments and units to realize national goals and priorities, exceeding the expectations of service recipients**”.

Through its strategic plan, GBD seeks effective participation in achieving the following national goals:

- 1) Contribute to developing Jordan's economy to become prosperous and open to regional and international markets;
- 2) Contribute to restructuring the public sector to become more productive and effective; and
- 3) Contribute to enhancing governmental management to be financially stable, transparent, and accountable.

In order to achieve the aforementioned national goals, the plan includes a number of strategic objectives to be realized:

- 1) Contribute to building a sound and stable fiscal position in the Kingdom;
- 2) Comply with the best contemporary international practices in budget management; and
- 3) Upgrade the institutional capacity of the Department.

In addition, the strategy includes the following sub-objectives:

- 1) Control public expenditures in line with national priorities;
- 2) Reduce subsidies given to government units gradually;
- 3) Maintain a safe level of budget deficit as a percentage of gross domestic product (GDP);
- 4) Abide by the public debt ceiling as a percentage of GDP;
- 5) Deepen the implementation of the results-oriented budgeting (RoB);
- 6) Consolidate and develop the methodology of the general budget and government units' budgets preparation within the medium-term framework;
- 7) Expand the Implementation of the components of the Chart of Accounts on behalf of the general budget and government units' budgets;

- 8) Contribute to building the Government Financial Management Information System (GFMIS);
- 9) Pay due attention to public spending analysis;
- 10) Promote the principles of transparency, disclosure, and participation regarding general budget management;
- 11) Upgrade human resources capabilities;
- 12) Improve GBD's internal work environment; and
- 13) Transfer knowledge to government ministries, departments, and units in order to apply modern budgeting concepts.

In order to achieve those strategic objectives, the Department implements two main programs, namely: **Administration and Support Services**, and **Budget Methodology Development** as detailed later in this report.

#### Strategic objectives and performance measurement indicators (PIs) of General Budget Department

Strategic objective	PIs		Base value		Actual	Target	Self preliminary assessment	Targets		
			Base year	value	2012	2013	2013	2014	2015	2016
Contribute to building a sound and stable fiscal position in the Kingdom	1	Ratio of budget deficit before assistance to GDP	2007	7.9%	9.8%	8.9%	8.1%	8.7%	8.0%	7.0%
Comply with the best contemporary international practices in budget management	1	Percent of RoB, CoA implemented	2007	-	65%	70%	67%	70%	75%	80%
	2	Preparation of MTFB budget	2007	-	85%	90%	88%	90%	92%	95%
Upgrade the institutional capacity of the Department		Percent of stakeholder's satisfaction with the Department	2007	75%	89%	90%	90%	90%	90%	90%



## General Budget Department's Services

To achieve its mission and objectives, the General Budget Department provides services and performs tasks and duties vested in it, covering all of its activities, with paying particular attention to avoid any overlap and duplication of duties among different directorates and units. The services provided by the Department are presented in two main programs as follows:

### 1. **Administration and Support Services Program:**

The program aims at providing all administrative and financial support services to all directorates. It is linked to the strategic objective of strengthening the institutional capacity of GBD, and includes the following projects and activities:

- ❖ Administration and Support Services
- ❖ Administration Project
- ❖ Institutional Capacity Upgrade

The services provided by this program are as follows:

- Provision of proper infrastructure for GBD staff
- Management of all administrative and financial affairs and relevant data
- Preparation of the training plan for GBD staff
- Development and modernization of computer systems and software
- Workshops
- Printing

The directorates and units functioning in this program are as follows:

### **Directorate of Financial and Administrative Affairs**

The directorate performs the following tasks:

- ❖ Develop an integrated financial and HR plan for the Department, and update it annually according to the developments and needs.
- ❖ Prepare the Department's annual budget.

- ❖ Assign day-to-day tasks to administration support staff according to their responsibilities.
- ❖ Follow up on the activities of the personnel section, in particular, activities with financial impact on the payroll system.
- ❖ Follow up on inward and outward official correspondence.
- ❖ Follow up on needed maintenance.
- ❖ Apply modern software for all administrative and financial activities in the Department.
- ❖ Continuously improve services delivered to staff and stakeholders.

### **Internal Control Unit**

The unit performs the following tasks:

- ❖ Review the unit's rules and procedures manual, and update it annually according to the effective regulations.
- ❖ Perform all internal control tasks efficiently and effectively.
- ❖ Monitor the implementation of the Department's strategic plan.
- ❖ Monitor the application of the criteria of King Abdullah II Award for Excellence in Government Performance and Transparency (KAA).

### **Development and Training Unit**

The unit performs the following tasks:

- ❖ Prepare a comprehensive medium-term training plan for human resources including all core and support staff.
- ❖ Develop an electronic database that includes comprehensive information on all employees in order to help identify training needs.
- ❖ Follow up on and circulate scholarships and invitations.
- ❖ Prepare for, follow up on, and supervise internal and external workshops and training courses.
- ❖ Submit suggestions on how to develop and facilitate work progress, in line with contemporary administrative concepts.
- ❖ Rigorously follow up on the implementation requirements of the KAA criteria.

## **Computer and Knowledge Directorate**

The tasks of the directorate are as follows:

- ❖ Develop and update integrated software and databases to assess the performance of ministries and departments according to their respective performance indicators.
- ❖ Prepare and arrange for the expansion requirements of implementing CoA components—software, computers, networks.
- ❖ Build the capacity of GBD staff in using software required to run the Government Financial Management Information System (GFMIS).
- ❖ Build the capacity of staff in government ministries, departments, and units in applying GFMIS.
- ❖ Activate GBD's Intranet.
- ❖ Build a security system to protect all computerized data and activities of the Department.
- ❖ Develop and periodically update the Department's website.
- ❖ Prepare an explicit knowledge map, document implicit knowledge, and build a respective database.
- ❖ Follow up on the implementation of the knowledge strategy at the Department.

### **2. Budget Methodology Development Program:**

The program aims at deepening the implementation of contemporary international concepts of budget management, such as the medium-term fiscal framework (MTFF), results-oriented budgeting, chart of accounts, and progress measurement. It is linked to two strategic objectives, namely:

- ❖ Contribute to developing a sound and stable financial position in the Kingdom; and
- ❖ Keep up with the best contemporary international practices in budget management.

This main program covers the following projects and activities:

- ❖ Preparation of the General Budget Law, Government Units Budget Law, and Manpower Bylaw;
- ❖ RoB Project;
- ❖ Improved efficiency of manpower tables preparation project; and
- ❖ Development and modernization of the comprehensive capital expenditure database project.

The program also provides the following services:

- Preparation of the General Budget Law and Government Units Budget Law;
- Preparation of the Manpower Bylaw and tables for government ministries, departments, and units,
- Issuance of periodic progress reports of capital projects for government ministries, departments, and units on the governorate level.

The directorates and units functioning in this program are as follows:

### **Sectoral Budgets Directorates**

- Financial Administration Sector Directorate
- Public Administration Sector Directorate
- Defense, Security, and Justice Sector Directorate
- Infrastructure and Local Development Sector Directorate
- Health and Social Development Sector Directorate
- Agricultural Development and Natural Resources Sector Directorate
- Education and Human Resources Development Sector Directorate
- Industrial Development and Investment Promotion Sector Directorate
- Culture, Media, Communication, and Information Technology Sector Directorate

The directorates perform the following tasks:

- ❖ Revise financial allocation requests submitted by all government ministries, departments, and units.
- ❖ Audit all programs, projects, and activities for priority, feasibility, and interrelation.
- ❖ Eliminate duplicative programs and funding sources among government ministries, departments, and units.
- ❖ Monitor the implementation of the strategic plans of government ministries, departments, and units, and identify deviation from target indicators.
- ❖ Allocate appropriations according to priorities, ensuring the distribution of development benefits and gains to all governorates in the Kingdom.
- ❖ Prepare Manpower Bylaw for government ministries, departments, and units, serving the realization of their objectives efficiently and effectively.
- ❖ Provide opinion on draft legislation, decisions, and instructions with financial impacts while in the approval stage.

- ❖ Develop the general budget format.
- ❖ Assist government ministries, departments, and units in preparing excellent budget reports.
- ❖ Contribute to specialized workshops conducted at the Department for staff from other government ministries, departments, and units.

### **Studies and Information Directorate**

The directorate performs the following tasks:

- ❖ Follow up on the development of overall economic indicators.
- ❖ Develop the report that includes the responses of government ministries, departments, and units to the recommendations of the Financial and Economic Committees of the Upper and Lower Houses on the draft General Budget Law and draft Government Units Budget Law.
- ❖ Prepare the quarterly general budget performance report.
- ❖ Build a historical database for the general budget, government units' budgets, and manpower tables.
- ❖ Follow up on legislation issued during the year, which has fiscal and economic impacts.
- ❖ Participate in the preparation of the Budget Circular.
- ❖ Participate in the development of the General Budget Law, Government Units Budget Law, and Manpower Bylaw.
- ❖ Issue periodic reports on spending and work progress of the capital projects of government ministries, departments, and units.
- ❖ Participate in general budget and financial management negotiations with missions and international agencies.
- ❖ Contribute to the implementation of the advanced phases of budget classification and chart of accounts.
- ❖ Manage the library and its computers, using the most modern practices.
- ❖ Update budget manuals annually (Revenues Manual, Expenditures Manual, Budget Cycle Manual, and Budget Analyst Manual).
- ❖ Prepare the annual report of the Department.
- ❖ Participate in the preparation for workshops delivered to government institutions on the tasks and work of the General Budget Department.
- ❖ Translate the General Budget Law, Government Units Budget Law, and the website.
- ❖ Prepare the Budget in Brief and Citizen's Guide to the Budget.

## **Governorate Budgets Follow-up Directorate**

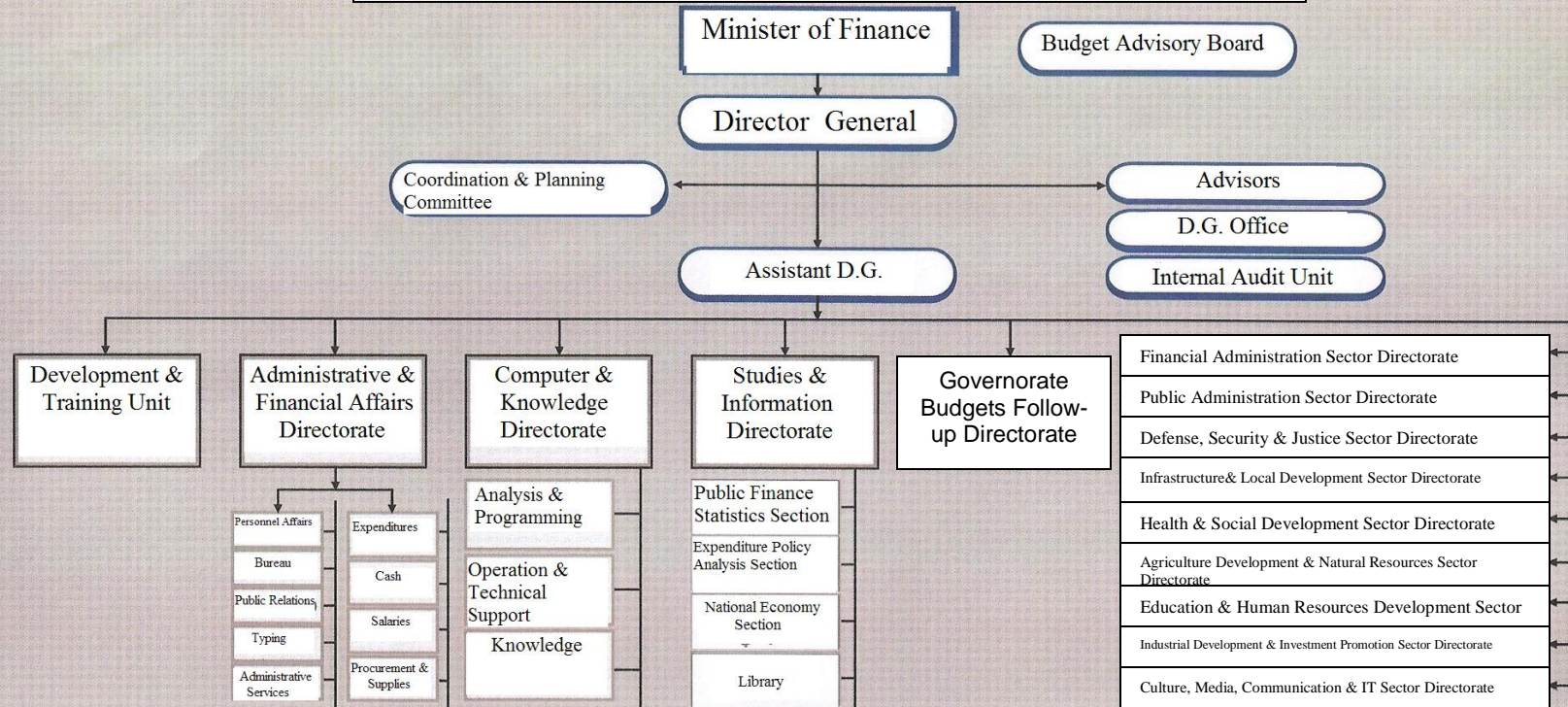
The directorate performs the following tasks:

- ❖ Update a comprehensive database on governorates, which helps in efficiently allocate available financial resources.
- ❖ Follow up on governorates' requests for development projects submitted during royal visits.
- ❖ Identify insolvent projects and the reasons for insolvency.
- ❖ Facilitate the implementation of the decentralization project in governorates.
- ❖ Prepare semi-annual reports on the level of spending and work progress of capital projects in governorates.
- ❖ Provide all forms of technical assistance possible to the governorates through specialized workshops in budget preparation according to modern concepts.

Required appropriations were allocated in the General Budget Law for 2013 to implement the two programs. JD 1,233,500 was allocated to the Administration and Support Services Program while JD 979,500 was allocated to the Budget Methodology Development Program.

**The following organizational structure of the General Budget Department shows all active directorates and units in 2013:**

## Organizational Structure of General Budget Department



## Employees by directorate

Code	Directorate	Number
19	Senior Management	2
20	DG Office	3
21	Advisors	1
22	Internal Control Unit	4
23	Financial Administration Sector	4
24	Public Administration Sector	4
25	Defense, Security, and Justice Sector	4
26	Infrastructure and Local Development Sector	2
27	Health and Social Development Sector	4
28	Agricultural Development and Natural Resources Sector	4
29	Education and Human Resources Development Sector	3
30	Industrial Development and Investment Promotion Sector	3
31	Culture, Media, Communication, and Information Technology Sector	4
32	Governorate Budgets Follow-up Directorate	1
33	Studies and Information Directorate	7
34	Computer and Knowledge Directorate	10
35	Administrative and Financial Affairs Directorate	42
36	Development and Training Unit	3
99	Employees on secondment, leave, loan service, pension	15
	<b>Total</b>	<b>120</b>

## Employees by educational attainment

No.	Educational attainment	Number
1	PhD	7
2	Master's Degree	12
3	Higher Diploma	1
4	Bachelor Degree	59
5	Community College Diploma	9
6	High School	11
7	Below high school	21
	<b>Total</b>	<b>120</b>



## General Budget Department's Achievements in 2013

### **I. Preparation of the General Budget Law and the Government Units Budget Law**

- Preparation of the draft General Budget Law for 2013, which was approved on December 31, 2012 in a form of the Temporary Law No. (1) for 2013 and published in the Official Gazette No. (5196) on January 19, 2013. The draft law was forwarded to the Parliament and approved as published in the said official gazette on July 15, 2013.
- Preparation of the draft Government Units Budget Law for 2013, which was approved in a form of the Temporary Law No. (2) for 2013 and published in Official Gazette No. (5196) on January 1, 2013. The draft law was forwarded to the Parliament and approved as published in the said official gazette on July 15, 2013.
- Preparation of the draft General Budget Law and draft Government Units Budget Law for 2014.

### **II. Preparation of the Manpower Bylaw for Government Ministries, Departments, and Units**

- Preparation of the draft Manpower Bylaw for 2013 for government ministries, departments, and units, which was approved by Bylaw No. (57) for 2013 and published in the Official Gazette No. (5228) on July 1, 2013.
- Commencement of the preparation process for the draft Manpower Bylaw for 2014 for government ministries, departments, and units.

### **III. Preparation of General Budget Performance Evaluation Reports**

The General Budget Department prepared periodic reports on the performance of the general budget for 2013. The reports show a performance assessment for the general budget in 2013 in comparison to budget performance in 2012.

#### **IV. Preparation of the Budget Policies and Priorities Paper (BPPP)**

This periodic Paper was prepared in line with the Budget Calendar, aiming at highlighting the main milestones and highlights of the general budget in the medium term. The Paper also highlights the policies and procedures proposed for the development of the draft Budget Law for 2014.

#### **V. Main developments in implementing modern concepts and methodologies of budget management**

- A report on the themes related to “Enhancing fiscal, budget, and expenditure transparency”, which aim at managing public resources more effectively, was prepared under the “Open Government Partnership” initiative. The initiative is global with an aim to secure the commitment of the participating parties in strengthening transparency, enabling citizens, combating corruption, and utilizing technology to strengthen governance. The report mentioned the main accomplishments and efforts exerted in this regard, and next year’s action plan.
- The study of “Public Expenditures Review and Analysis of the Health, Education, Social Protection, Water & Energy, and Public Works & Housing Sectors” for 2008-2012 was prepared in cooperation with the GIZ. The study aims at improving the efficiency and effectiveness of spending in those sectors through studying the history of public spending, and the achievement of strategic objectives of the said sectors in order to enable decision makers to make more accurate and objective decisions.
- Jordan has ranked first in budget transparency for 2012 in the Middle East and North Africa region (MENA) according to the Open Budget Survey issued by the Open Budget Partnership Organization in Washington, D.C., in January 2013. Such achievement clearly stresses the Department’s progress in the development of budget preparation and execution processes, and its efforts to promote the principles of transparency, reform, and participation in general budget management.
- The “comprehensive public finance management reform in Jordan” strategic plan was reviewed and updated by a team formed for this purpose from the Ministry of Finance, General Budget Department, Income and Sales Tax Department, Jordan Customs, and Supplies Department.
- A task force was formed to review the Organic Budget Law No. 58 for 2008.

- Spreading awareness on implementing modern concepts and methodologies of budget management, relevant employees at official universities and the Greater Amman Municipality were introduced to the RoB- based budget preparation.

## **VI. Issuance of the Budget in Brief**

The “**Budget in Brief**” for 2013 was issued, including the following topics:

- Summary of economic and fiscal performance for 2012;
- Budget milestones and assumptions for 2013;
- Overall economic projections for 2013;
- Main budget highlights for 2013;
- Developments in the 2013 Budget;
- Mechanism of general budget preparation; and
- Potential risks to the general budget in the medium term.

The document contributes to improve general budget assessment done by competent international agencies, especially in terms of transparency, budget preparation and execution reporting, and strengthened budget participation.

## **VII. Issuance of the Citizen’s Guide to the General Budget**

The “**Citizen’s Guide to the General Budget**” for 2013 was issued. This document aims at enhancing communication channels between the government and citizens of Jordan to raise the latter’s awareness and knowledge of the general budget, and strengthen educated participation in this regard. The Citizen’s Guide also represents the Department’s commitment to enhance the transparency of the volume and structure of revenues and expenditures, including funds allocated to day-to-day public services, such as education and health, and funds allocated to salaries, pensions, and social assistance. It shall keep citizens posted on funding sources and expenditure objects in a simple and easy way.

## **VIII. Annual report preparation**

In 2013, The General Budget Department prepared the eighth Annual Report for 2012, which covers the developmental role of the general budget, Department's strategy and services, summary of economic and fiscal summary for 2012, main milestones for the 2012 budget, Department's achievements, and future outlook.

## **IX. Updating budget manuals**

In line with GBD's efforts to keep up with international budget applications, and realizing the importance of analyzing revenue and expenditure items, the Department has started preparing the Public Expenditures Manual and Public Revenues Manual for 2013. The two manuals include the legal basis for each revenue and expenditure item, classified according to the approved Chart of Accounts. It is expected to finalize the manuals in 2014.

## **X. Response to the recommendations of the Financial & Economic Committees of the Upper and Lower Houses**

Following up on the recommendations of the Upper and Lower Houses, the General Budget Department prepared a matrix to respond to those recommendations on the General Budget Law No. (1) and the Government Units Budget Law No. (2) for 2013. The matrix covered the recommendations put the Committees, respondent, and action to be taken by relevant entity.

## **XI. Translation of the General Budget Law and Government Units Budget Law**

The General Budget Law and Government Units Budget Law for 2013 were translated into English and published on GBD's website.

## **XII. Computerization**

- General Budget Law reports were issued and sent to the Lower House for discussion.
- The data of the Manpower Bylaw was entered into the system and technically supervised, which was also sent to government ministries, departments, and units.
- GBD financial bylaws database and programs were prepared, designed, and updated according to the classification of the new Chart of Accounts (Salaries, personnel, expenditure, procurement, and machinery).

- Personnel, payroll, and supplies systems have been downloaded to ministries' systems upon their request, and trainings have been given to their staff on how to use them.
- Technical support continued to be provided to GBD staff, in form of computer, network, and accessories maintenance, in addition to continued technical support to GFMS users.
- The needs of ministries and departments for computers and accessories were studied by the computer procurement committee of the National Information Technology Center, in which GBD participated;
- Backup of Department's data and programs was computerized using Tap Library and Backup Software.
- Password policies were developed and circulated. In addition, educational workshops on knowledge management concepts and information security systems were conducted, and the execution of activities listed in the knowledge management strategy was monitored.
- The Department's website and Internet contract with the National Information Technology Center, and the anti-virus license were renewed

### **XIII. King Abdullah II Award for Excellence in Government Performance and Transparency (KAA)**

In cooperation with the USAID-funded Fiscal Reform II Project, the Department submitted the KAA application of the sixth cycle for 2012-2013. GBD has studied the assessment report sent by King Abdullah II Center, which showed the strengths and improvement opportunities according to the assessment process. The Department has, accordingly, reformed task forces and prepared work plans correspondent to the criteria, after receiving several trainings in institutional performance and excellence.

### **XIV. Development and Training Unit**

The Department sent 82 employees to internal and external trainings in 2013 to improve their professional skills and build their capacities to perform tasks and duties assigned to them in a high- quality manner. The tables below show internal and external trainings and conferences:

### **a. Internal trainings and workshops**

No.	Course	Staff number	Organizer	Venue	Period
1	Oracle Hepexion System training course	4	GFMS	Amman	January 14- 15, 2013
2	Audit Bureau workshops: a. Activate the roles of Internal Auditing Units b. Auditing Government Units and the Supplies Department c. Use of Government Vehicles	3	Audit Bureau	Amman	February 2013
3	Qualifying Accredited KAA Mentors	7	Fiscal Reform II Project	Amman	March 24-26, 2013
4	Economic and Fiscal Principles of Capital Projects Appraisals	2	Ministry of Finance Fiscal Reform II Project	Amman	April 14- 18, 2013
5	Training of Trainers	1	National Institute for Training of Trainers	Amman	April 21-25, 2013
6	Statistics Principles and Advanced Statistics Analysis Using SPSS	4	Statistical Training Center	Amman	May 14-20, 2013
7	MS Courses	5	Communication Ministry/ NITC/ MS	Amman	May 12, June 16, 2013
8	Internal Monitoring in Financial Governance	1	Public Institute of Administration	Amman	May 19-22, 2013
9	Financial and Administrative Monitoring in Government Institutions	1	Public Institute of Administration	Amman	June 9-12, 2013
10	Training of Trainers in Excellence Models	6	Fiscal Reform II Project	Amman	May 6-9, 2013
11	Investment in Human Capital Strategies	3	Joint Efforts Group	Amman	2013/6/13-10
12	Training of Crisis Management Trainers	1	National Institute for Training of Trainers	Amman	June 23-27, 2013
13	Self-Assessment Model	6	Fiscal Reform II Project	Amman	July8, 2013
14	Building Leadership Capacity	2	Ministry of Public Sector Development	Amman	August 1, 2013
15	Statistics Principles and Advanced Statistics Analysis Using SPSS	2	Statistical Training Center	Amman	August 18-29, 2013
16	Audit Bureau workshops: a. Auditing and Investigation Committees b. Fighting Administrative and Financial Corruption c. Estimated Budgets	1	Audit Bureau	Amman	2013/11/26-24 2013/12/3-1 2013/9/24-22
17	Comprehensive Computer Literacy	1	Public Institute of Administration	Amman	November 10- 20, 2013
18	Gender Budgeting	2	UNIFEM	Dead Sea, Amman	November 24-26, 2013
19	Reforming Internal Auditing and Monitoring in Jordan	2	Training Center/ Ministry of Finance	Amman	December 3-4, 2013
20	Public Finance Management (part 2)	1	National Academy for Finance and Economics/ Holland	Amman	November 10-14, 2013

## **b. External trainings and workshops**

No.	Course	Staff number	Organizer	Venue	Period
1	Increasing Transparency in Public Expenditures (part 1)	1	Fiscal service volunteers tasks force	Morocco	September 17-19, 2013
2	Public Finance Management	2	National Academy for Finance and Economics/ Holland	Hague, Holland	September 10-18, 2013
3	Public Finance and Fiscal Discipline Systems and Institutions	1	IMF	Kuwait	October 20-24, 2013
4	Improving Sectoral Competitiveness in MENA region	2	IMF	Kuwait	November 23- 24, 2013
5	Strategic Policies of Comprehensive Growth in the Middle East	2	IMF	Kuwait	November 8-12, 2013
6	Macro-Economic Policies	1	IMF	Kuwait	November 10-21, 2013
7	Public Debt Management Strategies and Sovereign Assets	1	IMF	Kuwait	December 15- 19, 2013
8	Gender Budgeting	2	UNIFEM	Morocco	December 5-6, 2013
9	Macro- Economic Management and Public Fiscal Policy Issues	2	UNIFEM	Kuwait	December 8-19, 2013

## **c. Conferences**

No.	Course	Staff number	Organizer	Venue	Period
1	Financial Accounting Conference	1	Training Center/ Ministry of Fiance	Amman	September 29- October 3, 2013
2	Sixth Annual Conference for OECD Budget Officers	1	OECD	Qatar	November 25- 26, 2013

## General Budget Preparation Stages and Budget Calendar

Considering local economic and fiscal circumstances, Jordan has made noticeable progress in budget preparation and management, in accordance with the latest international practices and classifications. Many improvements were incorporated into the preparation process of the general budget and the classification of public expenditures and revenues. Moreover, a new methodology to link the general budget to strategic planning and apply the RoB within the medium-term budget framework was adopted as of 2008. Furthermore, a new Organic Budget Law (OBL) was developed and issued, replacing the OBL for 1962. Such improvements aim at making budget preparation and execution based on future financial planning that takes into consideration national goals and priorities.

By the RoB definition, ministries and departments have defined their vision, mission, strategic objectives, programs, projects, and performance measurement indicators on the level of strategic objectives and programs. The objectives must be SMART<sup>1</sup> objectives and in line with the ministry's or department's vision.

The medium-term budget framework was also implemented to upgrade the general budget preparation process. It currently covers three years, instead of one year, for all revenue and expenditure items to enable the government to formulate the fiscal policy and develop the public budget based on a clear financial vision in order to realize a sound fiscal position. In addition, a new chart of accounts consistent with the international standards was approved. It includes various classifications- geographic, functional, economic, organizational, and funding- that assist Jordan's financial management in providing comprehensive analytic reports that fulfill the needs of official and private parties.

Late in 2009, H.E. the Prime Minister approved the annual Budget Calendar to be implemented as of the 2011 Budget. The following table outlines the Kingdom's Budget Calendar:

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<sup>1</sup> SMART stands for Specific, Measurable, Attainable, Relevant, and Time-bound.







## Budget Calendar

Date	Action	Responsible agency
<b>End of January</b>	Request from ministries and departments to submit an annual summary of their budget priorities and policies within the medium term to GBD. The summary should include all current activities, especially HR and operating costs, and capital projects stating their importance and expected results.	<b>GBD</b>
<b>End of February</b>	All ministries and departments submit their summary of budget priorities and policies to GBD.	<b>Ministries, departments &amp; units</b>
<b>Mid- March</b>	Prepare an annual comprehensive Budget Priorities and Policies Paper (BPPP) for the medium term and submit it to the Council of Ministers.	<b>MOF and GBD</b>
<b>End of March</b>	Discuss the BPPP and approve it after making necessary changes.	<b>Council of Ministers</b>
<b>Early May</b>	In addition to preparing estimates for public expenditures (both current and capital) and public revenues (covering domestic revenues and foreign grants) prepare a general framework for the public budget over the medium term, including main macroeconomic indicators for the status quo and medium-term future projections. The framework should also include the budget deficit (before and after foreign grants) in absolute figures and as a percentage of GDP. Then, submit it to the Council of Ministers.	<b>MoF and GBD</b>
<b>5th May</b>	Discuss the medium-term general framework of the public budget and approve it after making necessary changes.	<b>Council of Ministers</b>
<b>Mid-May</b>	Request from all ministries, departments, and units to submit their medium-term budget proposals to GBD.	<b>GBD</b>
<b>Mid-July</b>	All ministries and departments should submit their medium-term budget proposals to GBD.	<b>Ministries, departments &amp; units</b>
<b>Mid- August</b>	Complete the study of all budget proposals, and prepare a medium-term expenditure framework for ministries and departments and a medium-term budget framework for government units.	<b>GBD</b>
<b>End of August</b>	Prepare the Budget Circular, including the overall expenditure ceiling in addition to partial expenditure ceilings for ministries and departments, in accordance with the updated medium-term budget framework and medium-term expenditure framework.	<b>MOF and GBD</b>
<b>Early September</b>	The Budget Circular is issued after approval.	<b>Council of Ministers</b>
<b>20th September</b>	All ministries, departments, and units submit their medium-term budget proposals to GBD in line with the Budget Circular.	<b>Ministries, departments &amp; units</b>
<b>Mid- October</b>	Prepare the main highlights of the draft General Budget Law, and present them to the Consultative Board for discussion and affecting any changes.	<b>GBD &amp; Budge Consultative Board</b>
<b>20th October*</b>	Submit the draft General Budget Law to the Council of Ministers for discussion and approval, after making necessary changes*.	<b>GBD and Council of Ministers</b>
<b>End of October*</b>	Submit the draft Law to the Parliament*.	<b>Council of Ministers</b>
<b>End of December*</b>	Discuss and approve the draft General Budget Law; awaiting its ratification by the royal decree*.	<b>Parliament</b>






\*In accordance with the 2011 Constitutional amendments, the draft General Budget Law and draft Government Units Budget Law shall be submitted to the National Assembly at least one month prior to the beginning of the fiscal year for hearing according to the provisions of the Constitution. Both draft Laws are subject to the same budget provisions prescribed in the Constitution.

## Future Outlook

**First: Contributing to building a sound and stable fiscal position in the Kingdom,** through:

-  Controlling public expenditures in line with the national priorities;
-  Reducing subsidies given to government units gradually;
-  Maintaining a safe level of budget deficit as a percent of GDP; and
-  Committing to the public debt ceiling as a percent of GDP.

**Second: Keep up with the best contemporary international practices in budget management,** through:

-  Deepening the implementation of the results-oriented budgeting. The Government Units Budget Law for 2015 shall be updated in terms of content and format to be in line with the advanced stages of the RoB. In addition, a monitoring and review system is under development; and a business development unit shall be established to be responsible for the monitoring and review processes. Further, the performance indicators of government ministries, departments, and units shall be reviewed; and child and women budgeting shall be strengthened in government units' budgets;
-  Strengthening and improving the preparation methodology of the general budget and government units' budgets within the medium-term framework;
-  Expanding the application of the CoA components for both the general budget and government units' budgets, through:
  -  Classifying current expenditure programs of government units at the level of activity in the Government Units Budget Law for 2017.
  -  Classifying current and capital expenditures at the lower level of the functional classification in the General Budget Law for 2016.

- ✓ Classifying the budget at the level of directorate based on the organizational classification in the 2018 budget.
- ✚ Paying due attention to the analytical aspect of public expenditure, through reviewing public expenditures of all sectors in the General Budget Law;
- ✚ Consolidating the principles of transparency, disclosure, and participation in general budget management; and
- ✚ Continuing the preparation and entry of budget information of the remaining ministries and departments listed in the General Budget Law into the GFMS.

**Third: Strengthen GBD's institutional capacities, through:**

- ✚ Upgrading the efficiency of GBD human resources and exploring experiences of leading countries in new budget concepts;
- ✚ Improving the Department's internal work environment; and
- ✚ Transferring knowledge to government ministries, departments, and units on effective application of new budget concepts.

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USAID-funded Fiscal Reform II Project

## Key Concepts

Government Department	Any ministry, department, authority, or public entity whose budget is part of the General Budget Law.
Government Unit	Any entity, public corporation, authority, or independent public institution whose budget is part of the Government Units Budget Law.
General Budget	The government's plan for the coming fiscal year to achieve the national goals within the medium-term financial framework.
Fiscal Year	The year that begins on the first of January and ends on the 31 <sup>st</sup> of December of the same year.
Public Revenues	All taxes, fees, revenues, profits, surplus, grants, and other funds received to the public treasury.
Public Expenditures	Funds allocated to government departments (ceilings) to finance all items of their current and capital expenditures, according to the annual General Budget Law.
Expected Results	Expected benefits of public expenditures.
Medium-term Financial Framework (MTFF)	The government's fiscal plan and policy in the medium term, based on projections of the national economy and a number of milestones, assumptions, and expectations of key economic indicators.
Medium-term Expenditure Framework (MTEF)	The government's detailed plan for projected public expenditures in the medium term.
Manpower Tables	Tables that identify the number of jobs, titles, grades and/or salaries for departments and government units, according to the provisions of effective legislation.
Chart of Accounts	A set of accounting codes on coherent and consistent registration and classification of transactions in the government financial system.
Gender and Child Budgets	Budgets that consider the needs of children and women and include appropriations required to fulfill those needs.
Government Financial Management Information System (GFMS)	An integrated computerized governmental administrative and accounting & financial system, linking ministries and departments to the Ministry of Finance financially.

# Statistical Appendix

**Table 1**  
**General Budget Summary for 2013**

In thousand JDs

<b>Amount</b>	<b>Description</b>	<b>Amount</b>	<b>Description</b>
	<b>Revenues</b>		<b>Expenditures</b>
<b>5,296,000</b>	<b>Domestic Revenues</b>	<b>6,210,140</b>	<b>Current Expenditures</b>
3,770,000	Tax Revenues	1,563,190	Civil Service
1,526,000	Non-tax Revenues	1,767,200	Military Service
		<b>2,879,750</b>	<b>Other Expenditures</b>
850,000	<b>Foreign Grants</b>	1,068,000	Pension and Compensations
		800,000	Public Debt Interests
		300,000	Social safety net
		225,000	Food Subsidy
		196,295	Government Units' Subsidy
		<b>1,245,612</b>	<b>Capital Expenditures</b>
		539,482	On-going Projects
		383,842	Underway Projects
		322,288	New Projects
<b>6,146,000</b>	<b>Total Public Revenues</b>	<b>7,455,752</b>	<b>Total Public Expenditures</b>
<b>1,309,752</b>	<b>Budget Deficit</b>		
<b>Financing Budget</b>			
<b>Amount</b>	<b>Sources</b>	<b>Amount</b>	<b>Use</b>
35,941	Foreign loans for financing capital projects	1,309,752	Payment of Budget Deficit
843,300	International loans to support the budget	350	Payment of due domestic loan installments
1,063,500	Other loans (Eurobonds)	440,913	Payment of due foreign loan installments
3,501,674	Domestic Loans	80,000	Central Bank debt bonds depreciation
		3,613,400	Domestic debt amortizations
<b>5,444,415</b>	<b>Total</b>	<b>5,444,415</b>	<b>Total</b>

**Table 2**  
**Summary of Functional Classification of Estimated Public Expenditures, by Functional Divisions for 2013**

In JDs

<b>Code</b>	<b>Functional Division</b>	<b>Current Expenditures</b>	<b>Capital Expenditures</b>	<b>Total</b>
701	<b>Public Services</b>	1,141,245,200	58,125,000	1,199,370,200
702	<b>Defense</b>	820,000,000	29,000,000	849,000,000
703	<b>Public Order and Safety</b>	854,995,000	66,626,000	921,621,000
704	<b>Economic Affairs</b>	111,586,000	429,622,500	541,208,500
705	<b>Environment Protection</b>	1,496,000	84,112,000	85,608,000
706	<b>Housing and Community Amenities</b>	19,467,000	271,833,000	291,300,000
707	<b>Health</b>	576,012,000	147,350,000	723,362,000
708	<b>Culture and Religion</b>	97,855,000	40,887,000	138,742,000
709	<b>Education</b>	879,325,000	101,585,000	980,910,000
710	<b>Social Protection</b>	1,708,158,800	16,471,500	1,724,630,300
	<b>Total</b>	<b>6,210,140,000</b>	<b>1,245,612,000</b>	<b>7,455,752,000</b>

**Table 3**  
**Total Capital Expenditures, by Governorate for 2013**

In JDs

<b>Governorate</b>		<b>Capital Expenditures</b>
11	Center	447,790,805
21	Irbid	89,394,785
22	Mafraq	48,674,516
23	Jarash	45,767,077
24	Ajloun	52,505,821
31	Capital	107,490,630
32	Balqa	57,224,585
33	Zarqa	56,087,300
34	Madaba	30,905,131
41	Karak	51,450,270
42	Maan	84,090,275
43	Tafila	36,808,505
44	Aqaba	137,422,300
<b>Total</b>		<b>1,245,612,000</b>



**Table 4**  
**General Budget Performance Developments & Solvency Indicators for 2004-2013**

In million JDs

Description	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Domestic Revenues	2,147.2	2,561.8	3,164.4	3,628.1	4,375.4	4,187.9	4,261.1	4,198.9	4,726.9	5,119.1
Foreign Grants	811.3	500.3	304.6	343.4	718.3	333.4	401.7	1,215.0	327.3	639.1
<b>Total Public Revenues</b>	<b>2,958.5</b>	<b>3,062.1</b>	<b>3,469.0</b>	<b>3,971.5</b>	<b>5,093.7</b>	<b>4,521.3</b>	<b>4,662.8</b>	<b>5,413.9</b>	<b>5,054.2</b>	<b>5,758.2</b>
Current Expenditures	2,377.8	2,908.0	3,118.1	3,743.9	4,473.4	4,586.0	4,746.6	5,739.5	6,202.8	6,050.4
Capital Expenditures	802.7	630.9	794.1	842.6	958.5	1,444.6	961.4	1,057.1	675.4	1,015.0
<b>Total Public Expenditures</b>	<b>3,180.5</b>	<b>3,538.9</b>	<b>3,912.2</b>	<b>4,586.5</b>	<b>5,431.9</b>	<b>6,030.6</b>	<b>5,708.0</b>	<b>6,796.6</b>	<b>6,878.2</b>	<b>7,065.4</b>
<b>General Budget Deficit</b>										
After Grants	222.0-	476.8-	443.2-	615.0-	338.2-	1,509.3-	1,045.2-	1,382.7-	1,824.0-	1,307.2-
Before Grants	1,033.3-	977.1-	747.8-	958.4-	1,056.5-	1,842.7-	1,446.9-	2,597.7-	2,151.3-	1,946.3-
<b>General Budget Deficit as % of GDP</b>										
After Grants	-2.7%	-5.3%	-4.2%	-5.1%	-2.2%	-8.9%	-5.6%	-6.8%	-8.3%	-5.5%
Before Grants	-12.8%	-10.9%	-7.0%	-7.9%	-6.8%	-10.9%	-7.7%	-12.7%	-9.8%	-8.2%
<b>GDP in Current Prices</b>	<b>8,091.0</b>	<b>8,925.0</b>	<b>10,675.4</b>	<b>12,131.4</b>	<b>15,593.4</b>	<b>16,912.2</b>	<b>18,762.0</b>	<b>20,477.0</b>	<b>21,965.5</b>	<b>23,851.6</b>
<b>Financial Solvency Indicators</b>										
Ratio of Public Revenues to GDP	36.6%	34.3%	32.5%	32.7%	32.7%	26.7%	24.9%	26.4%	23.0%	24.1%
Ratio of Domestic Revenues to GDP	26.5%	28.7%	29.6%	29.9%	28.1%	24.8%	22.7%	20.5%	21.5%	21.5%
Ratio of Foreign Grants to GDP	10.0%	5.6%	2.9%	2.8%	4.6%	2.0%	2.1%	5.9%	1.5%	2.7%
Ratio of Public Expenditures to GDP	39.3%	39.7%	36.6%	37.8%	34.8%	35.7%	30.4%	33.2%	31.3%	29.6%
Ratio of Current Expenditures to GDP	29.4%	32.6%	29.2%	30.9%	28.7%	27.1%	25.3%	28.0%	28.2%	25.4%
Ratio of Capital Expenditures to GDP	9.9%	7.1%	7.4%	6.9%	6.1%	8.5%	5.1%	5.2%	3.1%	4.3%
Ratio of Capital Expenditures to Public Expenditures	25.2%	17.8%	20.3%	18.4%	17.6%	24.0%	16.8%	15.6%	9.8%	14.4%
Coverage of Domestic Revenues to Public Expenditures	67.5%	72.4%	80.9%	79.1%	80.6%	69.4%	74.7%	61.8%	68.7%	72.5%
Coverage of Domestic Revenues to Current Expenditures	90.3%	88.1%	101.5%	96.9%	97.8%	91.3%	89.8%	73.2%	76.2%	84.6%

**Table 5**  
**Estimated Woman Allocations, by Chapter for 2012-2016**

In thousand JDs

No.	Chapter	In thousand JDs					
		2011	2012	2013	2014	2015	2016
0101	The Hashemite Royal Court	2733	3,155	1,803	2,183	2,218	2,256
0201	Parliament	1437	1,803	1,820	1,928	1,904	1,973
0301	Cabinet and Prime Minister's Office	1297	852	917	1,116	1,158	1,196
0302	Prime Ministry/Legislation and Opinion Bureau	262	281	285	290	296	303
0303	Prime Ministry/Joint Procurement Department	176	190	199	239	247	247
0304	Prime Ministry/Jordan News Agency	429	445	461	475	489	510
0350	Ombudsman Bureau	162	220	235	322	313	320
0401	Audit Buearu	95	1,856	1,916	1,881	1,858	1,900
0501	Ministry of Public Sector Development	1771	738	733	655	653	664
0601	Civil Service Bureau	1118	816	930	1,210	914	919
0702	Ministry of Political and Parliamentary Affairs	721	-	-	378	388	396
0901	Jordan Royal Geographic Center	247	558	524	689	716	700
1001	Ministry of Interior	606	4,918	5,327	5,884	6,082	6,232
1002	Ministry of Interior/Civil Status and Passports Department	3544	2,533	2,703	3,105	3,189	3,257
1101	Ministry of Justice	2459	14,597	15,720	16,598	17,694	18,258
1201	Supreme Judge Department	11549	45	15	125	250	500
1301	Ministry of Foreign Affairs	70	9,828	10,672	12,905	13,223	13,557
1401	Ministry of Foreign Affiars/Palestinians Affairs Department	10257	447	461	506	508	518
1501	Ministry of Finance	541	409,217	444,400	473,683	503,969	533,318
1502	Ministry of Finance/General Budget Department	382202	332	326	318	325	331
1503	Ministry of Finance/Customs Department	286	958	1,033	1,093	1,123	1,150
1504	Ministry of Finance/Lands and Survey Department	664	5,964	4,548	4,790	4,930	5,050
1505	Ministry of Finance/General Supplies Department	2386	349	452	484	497	505
1506	Ministry of Finance/Income and Sales Tax Department	337	10,379	11,037	11,379	11,579	11,695
1601	Ministry of Industry and Trade	3793	1,748	1,847	2,414	2,462	2,565
1602	Ministry of Industry and Trade/Companies Control Department	2270	321	341	369	396	408
1701	Ministry of Planning/National Planning Council	265	6,200	6,846	9,920	10,005	12,907
1702	Ministry of Planning/Department of Statistics	7034	1,730	2,010	2,386	5,298	4,243
1801	Ministry of Tourism and Antiquities	1999	498	495	668	696	710
1802	Ministry of Tourism and Antiquities/Public Antiquities Department	509	740	793	884	960	990
1901	Ministry of Municipal Affairs	544	9,998	12,083	12,732	11,671	11,664
2001	Ministry of Energy and Mineral Resources	11168	872	976	1,111	1,145	1,173
2002	Ministry of Energy and Mineral Resources/Natural Resources Authority	615	846	905	1,002	1,046	1,081
2101	Ministry of Public Works and Housing	686	2,938	4,981	5,470	5,764	5,875
2102	Ministry of Public Works/Government Tenders Department	3687	509	553	618	642	655
2201	Ministry of Agriculture	7199	8,676	9,133	11,045	12,371	12,937
2301	Ministry of Water and Irrigation	391	338	381	454	468	480
2302	Ministry of Water and Irrigation/Jordan Valley Authority	887	1,010	1,055	1,286	1,354	1,395
2401	Ministry of Environment	219	261	277	304	316	323
2501	Ministry of Education	355902	400,144	450,082	489,666	508,008	532,723
2601	Ministry of Higher Education and Scientific Research	21370	25,149	37,086	50,153	51,069	53,848
2701	Ministry of Health	219690	248,975	252,665	296,735	358,041	381,855
2801	Ministry of Social Development	72842	66,846	69,507	73,751	74,094	74,778
2901	Ministry of Labor	3131	4,497	5,234	6,372	6,428	6,489
3001	Ministry of Culture	1773	1,847	1,890	1,930	1,966	2,008
3002	Prime Ministry/Press and Publication Department	260	268	284	298	317	335
3003	Ministry of Culture/National Library Department	172	178	188	201	218	236
3101	Ministry of Transport	572	533	523	612	634	647
3103	Ministry of Transport/Meteorology Department	134	167	170	181	189	194
3201	Ministry of Communications and Information Technology	5231	4,260	4,941	9,940	13,518	13,385
	<b>Total</b>	<b>1147692</b>	<b>1,260,028</b>	<b>1,371,763</b>	<b>1,522,738</b>	<b>1,643,597</b>	<b>1,729,658</b>

Table (6)

Estimated Child Allocations, by Chapter for 2012-2016

In thousand JDs

Chapter		2012	2013	2014	2015	2016
No.	Title					
1501	Ministry of Finance	255	250	250	250	250
1701	Ministry of Planning and International Cooperation / National Planning Council	1,378	3,318	4,000	4,385	2,800
2501	Ministry of Education	758,364	854,943	902,911	937,227	955,971
2701	Ministry of Health	158,108	157,821	218,233	231,509	245,998
2801	Ministry of Social Development	37,133	38,443	41,640	41,576	42,511
2901	Ministry of Labour	250	350	250	250	220
3001	Ministry of Culture	443	467	492	527	562
<b>Total</b>		<b>955,931</b>	<b>1,055,592</b>	<b>1,167,776</b>	<b>1,215,724</b>	<b>1,248,312</b>

**Table 7**  
**Consolidated Summary of Government Units' Budgets for 2013**

In JD

Item	Amount	Item	Amount
<b>Expenditures</b>		<b>Revenues</b>	
<b>Current expenditures</b>	1,138,438,000	Goods and services sales revenues	917,341,000
Workers compensation	311,912,000	National Electricity Corporation losses	714,447,000-
Use of goods and services	531,550,500	Property income revenues	22,310,000
Interest on internal and external loans	176,916,000	Misc. revenues	193,895,000
Social assistance	87,464,000	Government subsidy	265,339,000
<b>Capital expenditures</b>	742,444,000	Foreing grants	78,934,000
* Domestic financing	440,269,000		
Government subsidy	69,044,000		
Foreign loans	154,197,000		
Foreign grants	78,934,000		
<b>Total expenditures</b>	1,880,882,000	<b>Total revenues</b>	<b>763,372,000</b>
		<b>Net deficit before financing</b>	<b>1,117,510,000</b>
<b>consolidated financing budget</b>			
Use	Amount	Sources	Amount
Total deficit before financing	1,272,446,000	Total savings before financing	154,936,000
Payment of domestic loans	624,254,000	External loans for financing capital projects	154,197,000
payment of external loans	40,889,000	Domestic loan withdrawals	1,703,645,000
Transfer of government untis' surpluses to treasury	173,608,200	Reserves to pay obligations	568,381,802
Reserves to pay obligations	467,939,402		
Housing loans for employees	1,001,000		
Other	1,022,200		
<b>Total</b>	<b>2,581,159,802</b>	<b>Total sources</b>	<b>2,581,159,802</b>

\* Incudes capital expenses funded by domestic revenues and / or reserves and/ or domestic loans

**Table (8/1)**  
**Developments in Government Units' Budgets for 2008-2003**

In million JDs

Item	2003	2004	2005	2006	2007	2008
<b>Total revenues</b>	<b>635.7</b>	<b>604.1</b>	<b>642.8</b>	<b>876.8</b>	<b>1,193.7</b>	<b>1,497.7</b>
Current revenues	300.1	369.9	385.7	500.8	919.9	1,084.9
Capital revenues	158.8	37.9	39.6	128.2	65.8	51.8
Government assistance	62.9	64.6	59.4	63.7	63.2	177.7
Government contribution to developmental projects	31.1	17.2	60.8	63.7	75.8	135.2
Other grants	21.2	48.8	79.3	66.7	41.1	22.6
Loan allocations in the Ministry of Planning's budget	0.2	0.1	0.2	0.0	0.0	0.0
Social safety net subsidy	0.0	0.1	2.4	2.2	2.5	2.7
National Youth Fund Contribution	0.0	0.7	1.0	3.4	3.6	4.0
Other	61.4	64.8	14.4	48.1	21.8	18.9
<b>Total expenditures</b>	<b>477.0</b>	<b>498.5</b>	<b>565.8</b>	<b>576.2</b>	<b>1,061.9</b>	<b>1,349.7</b>
<b>Current expenditures</b>	<b>245.6</b>	<b>257.2</b>	<b>282.9</b>	<b>312.0</b>	<b>681.9</b>	<b>801.2</b>
Salaries, wages and allowances	78.1	85.7	88.2	97.4	135.4	180.8
Operating expenses	109.9	117.0	132.1	155.0	456.1	508.3
Transfer expenses	57.3	54.3	62.4	59.1	90.3	110.9
Other expenses	0.3	0.2	0.2	0.5	0.1	1.2
<b>Capital projects</b>	<b>231.4</b>	<b>241.3</b>	<b>282.9</b>	<b>264.2</b>	<b>380.0</b>	<b>548.5</b>
Self-funded projects	121.3	108.7	176.6	181.3	283.1	494.7
Projects funded by loans	27.5	19.8	14.6	11.9	56.8	31.3
Projects funded by grants	82.6	112.8	91.7	71.0	40.1	22.6
<b>Financing Budget</b>						
<b>Use</b>	<b>283.3</b>	<b>165.8</b>	<b>208.6</b>	<b>396.6</b>	<b>382.0</b>	<b>794.8</b>
Payment of deficit	55.2	29.9	45.4	6.7	93.2	172.7
Payment of domestic loans	22.4	41.3	36.0	74.9	43.6	78.3
Payment of external loans	10.0	4.0	22.6	9.4	22.3	25.7
Previous / carried over deficit	0.2	1.3	0.0	0.0	0.0	0.0
Other	195.5	89.3	104.6	305.6	223.0	518.1
<b>Sources</b>	<b>344.1</b>	<b>273.1</b>	<b>339.1</b>	<b>475.8</b>	<b>531.2</b>	<b>813.8</b>
Budget savings	213.9	135.5	122.4	307.4	224.9	325.4
Domestic loans	50.5	40.0	57.9	65.0	81.4	207.9
External loans	23.8	13.9	12.4	6.2	53.6	58.9
Previous savings / carried over	53.3	59.6	107.3	95.3	137.9	57.1
Other	2.6	24.1	39.1	1.9	33.5	164.5
<b>Deficit / savings before funding<sup>1</sup></b>	<b>158.7</b>	<b>105.6</b>	<b>77.0</b>	<b>300.6</b>	<b>131.8</b>	<b>131.7</b>
<b>Deficit / savigs after funding</b>	<b>60.8</b>	<b>107.3</b>	<b>130.5</b>	<b>79.2</b>	<b>149.2</b>	<b>149.1</b>

**Table 8/2**  
**Developments in Government Units' Budgets for 2009-2014**

In JD

Item	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Re-estimate 2013	Estimate 2014	
<b>Revenues</b>							
111	Taxes on income and profit	6,099,228	6,057,400	6,879,360	7,295,140	7,290,098	2,800,000
114	Taxes on goods and services	4,097,894	5,044,718	5,531,267	5,506,666	5,915,000	3,850,000
131	External loans	28,215,455	27,408,187	23,246,688	45,982,188	68,271,000	67,262,000
133	Government subsidy	306,608,630	263,762,856	247,037,836	231,846,479	250,765,000	267,911,000
141	Property income revenues	13,055,541	17,205,422	19,289,290	23,412,885	28,442,040	49,294,000
142	Goods and services sale revenues	996,016,827	730,380,686	793,288,972	866,292,995	897,847,888	986,873,000
142	National Electricity Co. losses			917,650,000-	1,024,379,000-	963,861,000-	713,988,000-
145	Misc revenues	156,147,525	183,323,626	194,149,822	181,758,575	161,941,974	46,007,000
<b>Total revenues</b>	<b>1,510,241,100</b>	<b>1,233,182,895</b>	<b>371,773,235</b>	<b>337,715,928</b>	<b>456,612,000</b>	<b>710,009,000</b>	
<b>Expenditures</b>							
<b>Current expenditures</b>							
211	Salaries, wages, allowances	204,554,554	213,127,782	232,509,048	254,697,291	279,122,600	306,403,000
212	Social security contributions	15,437,636	17,216,698	18,847,887	21,635,177	24,192,500	26,918,000
221	Uses of goods and services	491,935,194	488,556,056	462,547,375	487,952,859	528,724,000	496,056,000
241	External interests	12,746,043	18,023,854	19,857,279	21,107,537	21,586,000	26,412,000
242	Domestic interests	23,267,022	31,567,116	39,338,531	103,142,495	133,613,000	155,325,000
251	Subsidy for public non-financial institutions	12,995,121	11,337,279	10,112,344	10,252,843	4,038,000	4,008,000
263	Subsidy for government units	3,194,000	2,948,000	3,330,320	2,592,000	600,000	600,000
271	Pension / compensation	5,683,395	4,928,417	5,352,548	4,649,258	4,607,600	4,133,200
272	social assistance	84,883,245	78,817,933	88,035,737	84,853,463	87,464,000	89,150,000
282	Other miscellaneous expenditures	15,782,976	16,391,326	19,495,267	19,208,067	20,309,130	18,645,800
311	Fixed assets	106,551	33,093	33,354	43,665	6,750	10,000
<b>Total current expenditures</b>	<b>870,585,737</b>	<b>882,947,554</b>	<b>899,459,690</b>	<b>1,010,134,655</b>	<b>1,104,263,580</b>	<b>1,127,661,000</b>	
<b>Capital expenditures</b>							
202001	Capital- internal funding	299,673,571	448,813,355	299,317,574	265,580,421	350,347,000	442,420,000
202002	Capital - government subsidy	142,117,316	84,931,910	56,480,019	41,438,805	58,044,000	58,578,000
203	Foreign loans - capital	101,943,556	301,745,283	67,808,765	44,577,833	136,950,000	133,400,000
204	Capital -grants	28,215,455	27,408,187	23,246,688	45,982,188	64,351,000	67,262,000
<b>Total capital expenditures</b>	<b>571,949,898</b>	<b>862,898,735</b>	<b>446,853,046</b>	<b>397,579,247</b>	<b>609,692,000</b>	<b>701,660,000</b>	
<b>Total expenditures</b>	<b>1,442,535,635</b>	<b>1,745,846,289</b>	<b>1,346,312,736</b>	<b>1,407,713,902</b>	<b>1,713,955,580</b>	<b>1,829,321,000</b>	
<b>Total deficit / savings before financing</b>	<b>67,705,465</b>	<b>512,663,394-</b>	<b>974,539,501-</b>	<b>1,069,997,974-</b>	<b>1,257,343,580-</b>	<b>1,119,312,000-</b>	
<b>Consolidated financing budget</b>							
<b>Use</b>							
5113001	Payment of deficit before financing	162,031,538	720,464,533	1,197,387,661	1,322,258,169	1,428,062,980	1,258,977,000
5111001	Payment of domestic loans	70,600,841	81,539,709	130,230,655	314,400,549	606,764,300	968,775,000
5111002	Payment of external loans	27,478,617	29,238,072	32,264,546	32,313,435	36,610,000	43,384,000
5114001	Transfer of government units' surpluses to treasury	246,825,667	170,970,464	121,793,236	144,238,317	185,716,713	117,226,400
5114002	Transfer of undisbursed government subsidy to treasury	1,054,301	2,015,965	4,539,900	4,610,289	2,543,540	-
5119004	Revenue refunds of previous years and liabilities	-	4,168,800	5,398,500	3,462,300	-	-
5119007	Reserves to pay obligations	374,541,496	339,892,460	560,368,502	659,188,133	650,946,200	439,704,100
5119008	Payment of obligations	28,899,594	44,298,504	15,902,944	2,301,221	4,599,000	66,000
5119010	Housing loans for employees	1,364,000	2,388,974	1,000,000	401,000	1,001,000	651,000
	Other unpaid claims	-	-	-	51,753,601	62,473,055	-
5119999	Other	3,885,553	5,596,236	4,793,600	3,721,400	33,255,100	47,446,700
<b>Uses total</b>	<b>916,681,607</b>	<b>1,400,573,717</b>	<b>2,073,679,544</b>	<b>2,538,648,414</b>	<b>3,011,971,888</b>	<b>2,876,230,200</b>	
<b>Sources</b>							
4113001	Budget savings after financing	229,737,003	207,801,139	222,848,160	252,260,195	170,719,400	139,665,000
4111001	External loans for funding capital projects	69,388,401	301,745,283	67,808,765	44,577,833	136,950,000	133,400,000
4111002	Domestic loan withdrawals	319,003,962	543,756,178	742,595,206	1,353,659,532	657,174,355	1,949,187,000
4119004	Reserves to pay obligations	294,574,841	336,601,481	542,374,938	604,792,113	738,134,133	653,978,200
4119005	Additional funding from the treasury	-	40,000	6,381,500	1,649,260	212,000	-
4119006	Employee housing loans installments	176,400	100,000	-	7,608,200	-	-
4119007	Trusts and refunds of previous years' expenditures	-	7,237,400	4,551,800	62,473,055	-	-
4119008	Unpaid obligations	-	-	483,796,685	196,941,915	1,308,782,000	-
4119999	Other	3,801,000	3,292,236	3,322,500	14,686,311	-	-
<b>Total resources</b>	<b>916,681,607</b>	<b>1,400,573,717</b>	<b>2,073,679,554</b>	<b>2,538,648,414</b>	<b>3,011,971,888</b>	<b>2,876,230,200</b>	
<b>Deficit/ savings after financing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Table (9)**  
**Total Positions as per the Civil Service Bylaw and Regulations of Ministries and Departments for 2013**

No.	Chapter	Number for 2012	New positions			Cancellation		Transfer		Transfers under Civil Service		Number for 2013
			New	Tenure	Transfer*	** transfer	Cancellation(-)	(+)	(-)	(+)		
<b>a. A34 According to Civil Service Bylaw</b>												
0 101	Royal Hashemite Court	277	0	0	0	2	0	0	0	0	0	275
0 201	Parliament	626	0	10	0	0	10	1	3	0	0	628
0 301	Prime Ministry	384	0	3	0	0	41	0	0	0	0	346
0 302	Prime Ministry / Legislation and Opinion Bureau	74	0	0	0	0	0	0	1	0	0	75
0 303	Prime Ministry / Joint Procurement Department	62	0	0	0	0	2	0	0	0	0	60
0 304	Prime Ministry / Jordan News Agency	293	15	9	0	0	0	0	2	0	0	319
0 350	Ombudsman	68	0	0	0	0	0	0	0	0	0	68
0 380	Ministry of Parliamentary Affairs	52	3	0	0	0	9	0	0	0	0	46
0 401	Audit Bureau	702	22	0	1	0	26	0	0	0	0	699
0 501	Ministry of Public Sector Development	100	0	0	0	1	2	0	0	0	0	97
0 601	Civil Service Bureau	279	0	0	0	0	0	0	4	0	0	283
0 701	Ministry of Political Development	55	0	3	0	0	2	0	0	0	0	56
0 901	Royal Geographic Council	253	0	0	0	0	25	0	2	0	0	230
1001	Ministry of Interior	1,678	71	6	2	0	101	1	11	0	0	1,666
1002	Ministry of Interior / Civil Status and Passports Department	1,057	0	9	0	0	19	5	0	0	0	1,042
1101	Ministry of Justice	4,462	0	0	0	0	15	1	0	0	0	4,446
1201	Chief Justice Department	1,141	80	0	0	0	14	0	0	0	0	1,207
1301	Ministry of Foreign Affairs	307	36	1	0	0	1	0	3	0	0	346
1401	Ministry of Foreign Affairs/ Palestinian Affairs Department	144	0	0	0	0	10	0	0	0	0	134
1501	Ministry of Finance	1,212	35	69	0	0	85	0	2	0	0	1,233
1502	Ministry of Finance / General Budget Department	148	0	0	0	0	0	0	0	0	0	148
1503	Ministry of Finance / Jordan Customs	3,120	157	21	1	0	157	0	7	0	0	3,149
1504	Ministry of Finance / Land and Survey Department	1,628	0	0	0	0	77	0	0	0	0	1,551
1505	Ministry of Finance / General Supplies Department	110	0	0	0	0	8	0	1	0	0	103
1506	Ministry of Finance / Income and Sales Tax Department	1,679	0	0	1	0	58	1	0	0	0	1,621
1601	Ministry of Industry and Trade	736	0	362	1	0	29	2	8	0	0	1,076
1602	Ministry of Industry and Trade / Companies Control Department	177	0	3	2	0	2	0	0	0	0	180
1701	Ministry of Planning and International Development / National Planning Council	188	0	0	0	0	5	0	0	0	0	183
1702	Ministry of Planning and International Development / Department of Statistics	652	6	16	0	0	29	3	0	0	0	642
1801	Ministry of Tourism and Antiquities/ Tourism	365	0	11	0	0	11	1	0	0	0	364
1802	Ministry of Tourism and Antiquities / Department of Antiquities	1,176	10	83	0	0	148	1	0	0	0	1,120
1901	Ministry of Municipal Affairs	670	14	22	0	0	38	1	0	0	0	667
2001	Ministry of Energy and Natural Resources	451	33	0	0	0	48	4	1	0	0	433
2002	Ministry of Energy and Natural Resources/ Natural Resources Authority	675	27	40	0	0	16	0	0	0	0	726
2101	Ministry of Public Works and Housing	6,523	41	315	1	0	18	9	4	0	0	6,857
2102	Ministry of Public Works and Housing / Government Tenders Department	118	0	0	0	0	8	2	0	0	0	108
2201	Ministry of Agriculture	6,518	0	561	0	6	187	12	1	0	0	6,875
2301	Ministry of Water and Irrigation	170	1	0	2	0	10	0	0	0	0	163
2302	Ministry of Water and Irrigation /Jordan Valley Authority	1,658	0	50	0	2	46	1	0	0	0	1,659
2401	Ministry of Environment	187	0	1	0	0	8	0	1	0	0	181
2501	Ministry of Education	106,318	6000	0	0	1	3000	8	13	0	0	109,322
2601	Ministry of Higher Education and Scientific Research	399	0	0	0	4	58	1	0	0	0	336
2701	Ministry of Health	31,285	3821	112	0	3	761	3	2	0	0	34,453
2801	Ministry of Social Development	2,921	0	67	0	1	31	1	0	0	0	2,955
2901	Ministry of Labour	483	0	84	1	0	4	1	4	0	0	567
3001	Ministry of Culture	332	11	3	0	0	5	3	4	0	0	342
3002	Prime Ministry / Press and Publications Department	120	0	0	0	0	1	5	0	0	0	114
3003	Ministry of Culture / National Library	109	1	0	0	0	4	1	0	0	0	105
3101	Ministry of Transport	129	12	0	0	1	5	1	0	0	0	134
3103	Ministry of Transport / Weather Forecast Department	265	0	0	0	0	9	0	0	0	0	256
3201	Ministry of Communications and Information Technology	1,512	0	0	0	1	64	5	0	0	0	1,442
<b>Total</b>		<b>184,048</b>	<b>10,396</b>	<b>1,861</b>	<b>12</b>	<b>22</b>	<b>5,207</b>	<b>74</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>191,088</b>
<b>b- By special orders</b>												
0 101	Royal Hashemite Court	20	-	-	-	-	-	-	-	-	-	20
1101	Ministry of Justice	976	59	-	-	-	-	-	-	-	-	1,035
1201	Supreme Judge Department	202	15	-	-	-	-	-	-	-	-	217
1301	Ministry of Foreign Affairs	310	-	-	-	-	-	-	-	-	-	310
	<b>Subtotal</b>	<b>1,508</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,582</b>
	<b>Total</b>	<b>185,556</b>	<b>10,470</b>	<b>1,861</b>	<b>12</b>	<b>22</b>	<b>5,207</b>	<b>74</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>192,670</b>

\*transferred from government units to ministries and departments

\*\*transferred from ministries and departments to government units

**Table (10)**  
**Total Positions as per the Civil Service Bylaw and Government Units' Regulations for 2013**

No.	Chapter	Number for 2012	New listing ***	New positions			Cancellation			Transfer		Transfers as per Civil Service Bylaw/special		Number for 2013
				New	Tenure	*Transfer	** Transfers	vacancies	(-)	(+)	(-)	(+)		
<b>a. According to Civil Service Bylaw</b>														
8102	Water Authority	6390	0	0	106	4	4	69	0	0	0	0	0	6427
8104	Aqaba Rail Commission	740	0	0	2	0	0	3	0	0	0	0	0	739
8105	Housing and Urban Development Corporation	573	0	0	6	0	0	63	0	0	0	0	0	516
8109	Civil Service Consumer Corporation	1433	0	0	33	0	1	59	1	0	0	0	0	1405
8110	Vocational Training Institution	1616	0	0	66	0	1	35	0	0	0	0	0	1646
8111	Ministry of Religious Affairs	7806	0	0	500	0	0	37	0	0	0	0	0	8269
8114	Jordan Hijaz Railway	132	0	2	0	1	0	2	1	0	0	0	0	132
8115	Post Savings Fund	61	0	0	0	1	0	3	0	1	0	0	0	60
8116	The Jordan Academy of Arabic Language	35	0	0	0	0	0	0	0	0	0	0	0	35
8117	Institute of Public Administration	74	0	0	0	1	0	4	2	0	0	0	0	69
8120	National Aid Fund	322	0	0	0	1	0	5	0	0	0	0	0	318
8121	Investment Board	115	0	0	2	0	0	14	0	0	0	0	0	103
8122	Development and Employment Fund	113	0	0	0	0	0	0	0	0	0	0	0	113
8124	Standards and Metrology Organization	424	0	22	2	0	0	4	0	0	0	0	0	444
8126	Telecommunication Regulatory Commission	198	0	0	0	0	0	0	0	0	0	0	0	198
8127	Jordan Television and Radio	1449	0	0	45	1	1	0	0	0	0	0	0	1494
8128	Jordan Cooperative Association	127	0	1	0	3	2	2	0	0	0	0	0	127
8129	Petra Development and Tourism Region Authority	456	0	0	3	0	0	10	0	0	0	0	0	449
8131	Land Transport Regulatory Commission	147	0	0	0	0	0	1	0	0	0	0	0	146
8132	Electricity Regulatory Commission	91	0	0	0	0	0	1	0	0	0	0	0	90
8133	Atomic Energy Commission	149	0	18	0	0	0	7	0	0	0	0	0	160
8134	Higher Youth Council	1208	0	0	197	0	0	20	0	1	0	0	0	1386
8136	Maritime Authority	71	0	1	0	0	0	5	0	1	0	0	0	68
8138	Youth and Sports Fund	38	0	1	0	0	0	1	0	0	0	0	0	38
8139	Audio Visual Commission	39	0	7	0	0	0	0	0	0	0	0	0	46
8140	National Information Technology Center	73	0	1	94	0	0	0	0	0	0	0	0	168
8141	Jordan Food and Drug Association	691	0	1	1	4	0	1	0	1	0	0	0	697
8142	Insurance Commission	91	0	1	0	0	0	2	0	0	0	0	0	90
8143	Securities Commission	164	0	0	0	0	0	7	0	0	0	0	0	157
8144	Aqaba Special Economic Zone	1715	0	49	77	0	2	25	0	0	0	0	0	1814
8146	Jordan Enterprise Development Corporation	86	0	18	0	0	0	2	0	0	0	0	0	102
8148	Nuclear Regulatory Commission	187	0	2	0	0	0	5	0	0	0	0	0	184
8150	Anti-Corruption Commission	189	0	0	0	0	0	33	0	0	0	0	0	156
8151	Civil Aviation Regulatory Commission	508	0	0	0	2	0	29	0	1	0	0	0	482
8152	Supreme Health Council	12	0	4	0	0	0	0	0	0	0	0	0	16
8153	General Ifta Department	165	0	0	0	0	0	0	1	0	0	0	0	164
8158	Innovation Center	82	0	0	0	0	0	0	0	0	0	0	0	82
8160	**** Aqaba Development Corporation	1858	0	12	1480	0	0	22	0	0	0	0	0	3328
8163	Higher Education Accreditation Commission	74	0	0	0	0	0	0	0	0	0	0	0	74
8164	Development Zones Commission	81	0	0	0	0	1	0	0	0	0	0	0	80
8165	Jordan Museum	62	0	1	0	0	0	2	0	0	0	0	0	61
8167	Foreign Stock Exchange Regulatory Council	1	0	0	0	0	0	0	0	0	0	0	0	1
8168	Social and Economic Council	21	0	0	0	0	0	0	0	0	0	0	0	21
8170	Prince Hamza Hospital	1498	0	150	0	0	0	0	0	0	0	0	0	1648
8174	Scientific Research Support Council	0	35	0	0	4	0	0	0	0	0	0	0	39
8175	Higher Council for the Affairs of Disabled Persons	0	105	0	0	0	0	0	0	0	0	0	0	105
8177	Employment-Technical and Vocational Education and Training Fund	0	23	0	0	0	0	0	0	0	0	0	0	23
<b>Total</b>		<b>31365</b>	<b>163</b>	<b>291</b>	<b>2614</b>	<b>22</b>	<b>12</b>	<b>473</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33970</b>
<b>b. By special orders</b>														
8176	Independent Election Commission	0	79											79
<b>Subtotal</b>		<b>0</b>	<b>79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>
<b>Total</b>		<b>31365</b>	<b>242</b>	<b>291</b>	<b>2614</b>	<b>22</b>	<b>12</b>	<b>473</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34049</b>

\* Transfer from ministries and government departments to government units

\*\* Transfer from government units to ministries and government departments.

\*\*\* Number of positions subject to the Civil Service Bylaw as of 2012 and were not listed in the Manpower tables

\*\*\*\* Ports Association Staff