

## Chapter : 1502 Ministry of Finance/General Budget Department

**Creation :** The General Budget Department was established as an independent department in 1962 under Organic Budget Law No. (39) for the year 1962, which was replaced by Organic Budget Law No. (58) for the year 2008. The public budget has entered a new phase of development and modernization by adopting the Results-oriented budgeting (ROB) approach and medium-term fiscal framework (MTFF) and the new chart of accounts (COA).  
In 2021, the Budget Organic Law No.(13) for the year 2021 which was amended as per law No.(2) for the year 2023 was approved in order to organize the management of public fund in the Kingdom and identify the responsibilities of the official entities and their roles in public fund management and to set up the foundations necessary for the preparation, implementation and monitoring the General Budget Law in a way that takes into consideration the macro framework of the national economy, and to promote the financial stability and provide the government services in all governorates with high efficiency and to take into consideration the optimal international practices in the general budget transparency and comprehensiveness of legal coverage for all phases of general budget and government units budgets preparation, implementation and monitoring and expanding the dissemination of financial data and reports to cover all public institutions.

**Vision :** A transparent general budgeting that takes into account the optimal allocation of available financial resources.

**Mission :** The best allocation of available financial resources, in accordance with advanced methodologies that enable the ministries, departments and government units to realize national objectives and priorities, through preparing their budgets and manpower tables and monitoring and evaluating the performance of their respective programs, projects and activities.

**Legal Framework :** Budget Organic Law for the General Budget No.(13) for the year 2021 and amendments thereto.

**Priorities and targeted results within the determined ceilings for the years 2025 - 2027 :**

**First Priority :**

- Strengthening the implementation of results-oriented budgeting.

**Key procedures to achieve the first priority :**

- Preparing a policy paper and priorities for the medium-term general budget, which includes the directions and hypotheses on which the estimates of expenditures for the period 2025-2027 are based, as well as the sectoral priorities, before preparing the initial ceilings of government ministries, departments and units.
- Preparation of the Prime Minister's circular on the request of government ministries, departments and units to provide the General Budget Department with their budget projects, including directives to government ministries, departments and units to take into account national plans and priorities and to establish initial ceilings for each ministry, department and government unit and the final ceilings for governorates in order to maintain fiscal discipline and improve the planning of public expenditure within the medium-term financial framework (2025- 2027).
- Preparation of the General budget draft law and the draftlaw of manpower tables of government ministries, departments and units for the fiscal year 2025, including the final ceilings of ministries, departments and government units and the procedures to be followed by the government in preparing the budget for the budget year and two subsequent indicative years, the main directions and expectations, the assumptions and the financial procedures on which the general budget estimates are based.

**First Priority Outcomes :**

- Directing public expenditure in accordance with national priorities and actual needs.

**First priority-related program :**

- Budget methodology development program.

## **Second Priority :**

- Activating follow up and evaluation system of ministries and departments and government units performance.

### **Key procedures to achieve the second priority :**

- The Department's Monitoring and Evaluation Unit was established to monitor and evaluate the performance of government ministries, departments and units.
- The Prime Minister's circular No.(4) for the implementation of the General Budget Law for the fiscal year 2024 included that ministries, departments and government units provide the General Budget Department with quarterly reports to monitor and evaluate expenditure and performance of strategic priorities, objectives and programmes in the General Budget Law for the fiscal year 2024 in accordance with the forms prepared by the General Budget Department for this end.
- The instruction manual for the quarterly performance monitoring and evaluation reports was prepared as part of the Department's efforts to deepen the application of the results-oriented budget and published on the Department's website on 23/4/2024.

### **Second Priority Outcomes :**

- Enhancing the efficiency and effectiveness of public expenditure.

### **Second priority-related program :**

- Budget methodology development program.

## **Third Priority :**

- Developing mechanisms and procedures for preparing and implementing governorates' budgets

### **Key procedures to achieve the third priority :**

- The decentralization unit in the Department was activated to follow up on the procedures for the preparation and implementation of provincial/decentralized budgets.
- The General Budget Department has reviewed the mechanism for determining the ceilings of the capital governorates and updating the data on the bases and criteria adopted for the distribution of the governorates' ceilings and determining the total capital ceiling of the governorates and distributing it to them on the basis of the established principles and criteria.

### **Third Priority Outcomes :**

- Activating planning in governorates to prepare the budgets of governorates and follow up their implementation.
- Promoting the implementation of decentralization in governorates and empowering the executive councils and governorates' councils through identifying the needs and priorities of governorates and following up their implementation.

### **Third priority-related program :**

- Budget methodology development program.

## **Fourth Priority :**

- Improving budget transparency promotion procedures.

**Key procedures to achieve the fourth priority :**

- Two workshops were held in cooperation with the Organization for Economic Cooperation and Development (OECD) on participatory budgets and budgetary transparency in order to enhance financial transparency and public participation in the preparation and follow-up of the implementation of the general budget.
- The topics of the Open Budget Survey questionnaire were reviewed and studied and the correct answers were developed that reflect the reality of actual practices within the four stages of the budget which helped to strengthen Jordan's ranking in the survey.

**Fourth Priority Outcomes :**

- Improving Jordan's global position in the Open Budget Index in accordance with IBP's Open Budget Questionnaire.

**fourth priority-related program :**

- Budget methodology development program.

**Priority of gender, youth and persons with disabilities :**

- No discrimination in appointments between both genders, supporting women's participation in leadership and supervisory positions and creating work environment suitable for persons with disabilities.
- Applying the concept of gender-responsive budgeting.

**Key procedures to achieve the priority of gender, youth and persons with disabilities :**

- The plan for the implementation of gender-responsive budgetary education in a number of ministries and government departments was prepared during the period (2026-2028) in coordination with the Jordanian National Committee for Women's Affairs.
- Participation in training activities held by the Jordanian National Committee for Women's Affairs for stakeholders in ministries and government departments aimed at strengthening the capacities of government departments to integrate the concept of gender into the budget.
- Developing a system for coding programmes and projects from a gender perspective.

**The following outcomes are expected to be achieved for the priority of gender, youth & persons with disabilities**

- Equal opportunities in gender appointments.
- Increasing the number of females on the leading and supervisory positions.
- Empowering the persons with disabilities to perform their assigned tasks.

**Priority-related program of gender, youth and persons with disabilities :**

- Budget methodology development program.
- Administration and Support Services.

**Priority of climate change :**

- Promoting the usage of solar energy and usage of electric vehicles and supporting the recycling process

**Key procedures to achieve climate change-related priority :**

- The General Budget Department continues to rotate consumer paper and use solar energy and electric cars.

**The following outcomes are expected to be achieved for the priority of climate change :**

- Reducing the emission of environmentally contaminated gases.
- Preserving the cleanness of environment and reducing environment pollution.

**Program of climate change-related priority :**

- Administration and Support Services.
- Budget methodology development program.

**Tasks of the Ministry / Department :**

- Preparing a detailed statement of the processes and procedures necessary for the preparation and approval of the General Budget Law and the body responsible for its implementation and the time prescribed therefor in accordance with a timetable prepared by the Department.
- Allocating funds for the implementation of State policy in accordance with the priorities and in order to achieve the distribution of development benefits and gains across the Kingdom's governorates.
- Preparation of the draft general budget law and submission to the Cabinet.
- Preparation of government ministries, departments and units manpower bylaws in coordination with the relevant official bodies in accordance with the laws and regulations in force.
- Defining budget ceilings and supplying them to the governorates to prepare and approve draft budgets according to these ceilings for inclusion in the budget of government ministries, departments and units in accordance with the competence of the General Budget Law in accordance with the procedures for the preparation of the general budget.
- Following up on the evaluation of the performance of programs, projects and activities of ministries, departments and government units and ensuring that they achieve the targeted results.
- Giving opinion on the draft of legislations which have financial reflections during the stages of approval.
- Advising government ministries, departments and units on financial matters and any other matters related to the Department's functions.
- Making recommendations in the final financial statements concerning all government units to the Council of Ministers prior to their ratification.
- Coordination with government ministries, departments and units to respond to the recommendations of the Upper House and Lower House on the draft general budget law

**Ministry/Department Contribution to the Achievement of the National Objectives :**

- Realizing sustainable growth rates to ensure a better standard of living for all citizens.
- Maintaining the financial and monetary stability, controlling the budget deficit and building an efficient and low-risk financial system.
- Achieving the developmental balance between the governorates in light of applying the decentralization approach.

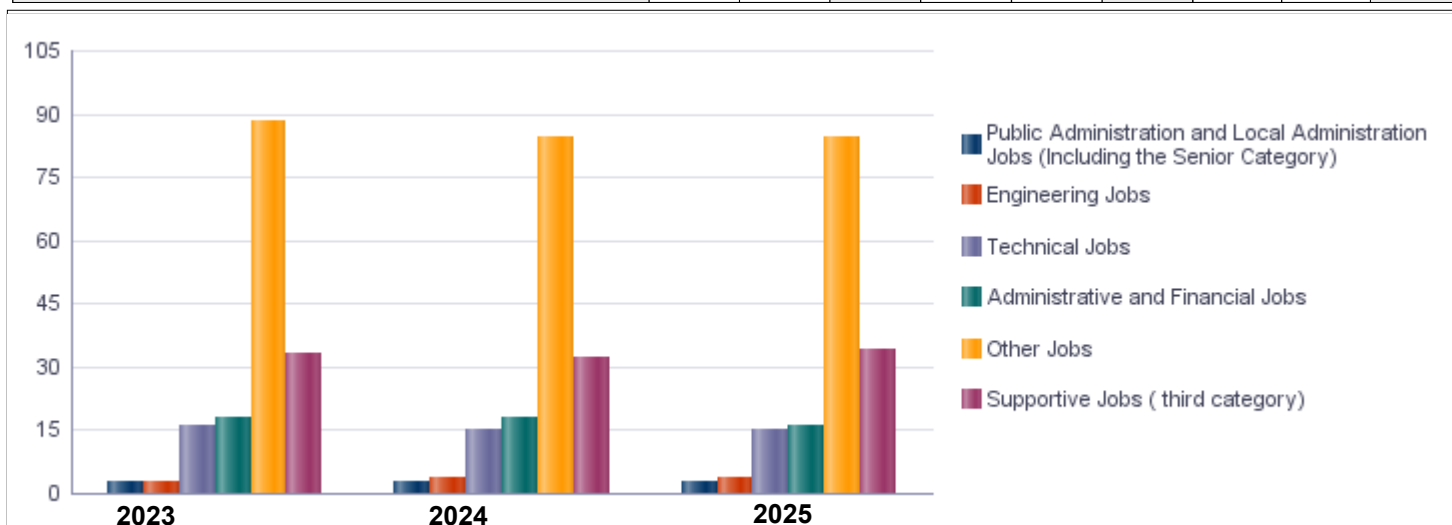
**Major Issues and Challenges which face the Ministry / Department :**

- The need to improve and develop the system for monitoring and evaluating the performance of government ministries, departments and units in accordance with the concept of results-oriented budgeting.
- The weakness of ministries and government departments capability to respond to reform and development requirements related to financial administration in general and the general budget in particular within the required time frame.
- The precarious political conditions in the region resulting from unfavourable global and regional conditions and their negative impact on the national economy.
- Sudden government decisions (unexpected).
- Multiplicity of government entities that following up and assessing the performance of the ministries and government units.
- Incompatibility of the needs and requests of ministries and government departments and units with the available financial resources.
- Attrition of human competencies

## Chapter : 1502 Ministry of Finance/General Budget Department

Strategic goals of the Ministry/ Department/ Unit and Performance Measurement Indicators										
Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value			
				2023	2024	2024	2025	2026	2027	
1 - Contributing to building a sound and stable financial situation in the Kingdom.	1 Deviation of actual public expenditure from estimated.	2021	%2.5	%3.7	%5	4.6%	%5	%5	%5	
2 - Strengthening the results-oriented budgeting approach and consolidating public expenditure's disclosure, transparency and accountability principles.	1 Percentage of application of the concept of Result-Oriented Budget (ROB) and Chart of Account (COA) in the Medium Term Fiscal Framework (MTFF).	2015	%76.5	%89.5	%92	%91	%92	%93	%94	
	2 Jordan's ranking in the open budget index according to the open budget questionnaire of the International Budget Partnership Organization.	2017	63	60	65	60	65	65	67	
3 - Contributing to the development of the structure of the government apparatus and reforming the regulatory environment.	1 Rate of created jobs to canceled vacancies.	2017	%69	%100	%100	%100	%100	%100	%100	
4 - Improving the efficiency of institutional performance.	1 Percentage of service recipients satisfaction.	2018	%90.4	%90.4	%91	%91	%92	%92	%92	
5 - Contributing to the promotion of the application of fiscal decentralization in the governorates.	1 Percentage of capital expenditures allocated to the governorates to total government capital expenditures.	2021	%10.4	%6.5	%7.6	6.5%	9.2%	8.9%	9.1%	

Number of Staff in the Ministry/ Department/ Unit										
Group	Job	2023			2024			Preliminary 2025		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs (Including the Senior Category)	Director General	1	0	1	1	0	1	1	0	1
	Director General Assistant	2	0	2	2	0	2	2	0	2
Engineering Jobs	Engineering jobs	1	2	3	1	3	4	1	3	4
Technical Jobs	Technical jobs	11	5	16	11	4	15	11	4	15
Administrative and Financial Jobs	Administrative and financial	9	9	18	12	6	18	10	6	16
Other Jobs	Budget Analyst/ Sector Dire	68	20	88	64	20	84	64	20	84
Supportive Jobs ( third category)	Support jobs	27	6	33	26	6	32	28	6	34
Total		119	42	161	117	39	156	117	39	156
Total Cost of Salaries		1625731	540222	2165953	1850061	618939	2469000	1858591	619409	2478000



Most notable information about the Ministry/Department/Unit	
No.	Description
1	Transforming from the traditional budget approach (items budget) to the Result Oriented Budget (ROB) concept.
2	Adopting the medium-term framework for general expenditure and income.
3	Reclassification of the General Budget Law as per a new Chart of Accounts (COA) in line with the international standards.
4	Issuing Citizen Guide to The Budget annually.

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( In JDs )

Current Activities Appropriations According to Program								
Prog.	Activites		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2023	2024	2024	2025	2026	2027
2305	601	Preparing the General Budget Law and Manpower Tables Bylaw	1307032	1437000	1379000	1508000	1529000	1541000
		Total of Program	1307032	1437000	1379000	1508000	1529000	1541000
2301	601	Administrative and Support Services	1723083	2105000	1976000	1856000	1322000	1337000
		Total of Program	1723083	2105000	1976000	1856000	1322000	1337000
		Total	3030115	3542000	3355000	3364000	2851000	2878000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2023	2024	2024	2025	2026	2027
2305	004	Results- Oriented Budgeting Implementation Enhancement Project	62812	340000	270000	271000	225000	225000
		Total of Program	62812	340000	270000	271000	225000	225000
		Total	62812	340000	270000	271000	225000	225000

**Overall Summary of Expenditures for Chapter 1502- Ministry of Finance/General Budget  
Department  
for the Years 2023 - 2027**

( In JDs )

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2025 and re- estimated 2024	Indicative	
	2023	2024	2024	2025		2026	2027
Current Expenditure	3,030,115	3,542,000	3,355,000	3,364,000	9,000	2,851,000	2,878,000
Capital Expenditure	62,812	340,000	270,000	271,000	1,000	225,000	225,000
Total current and capital expenditure	3,092,927	3,882,000	3,625,000	3,635,000	10,000	3,076,000	3,103,000

**Most notable differences between estimated appropriations for 2025 and re-estimated for 2024**

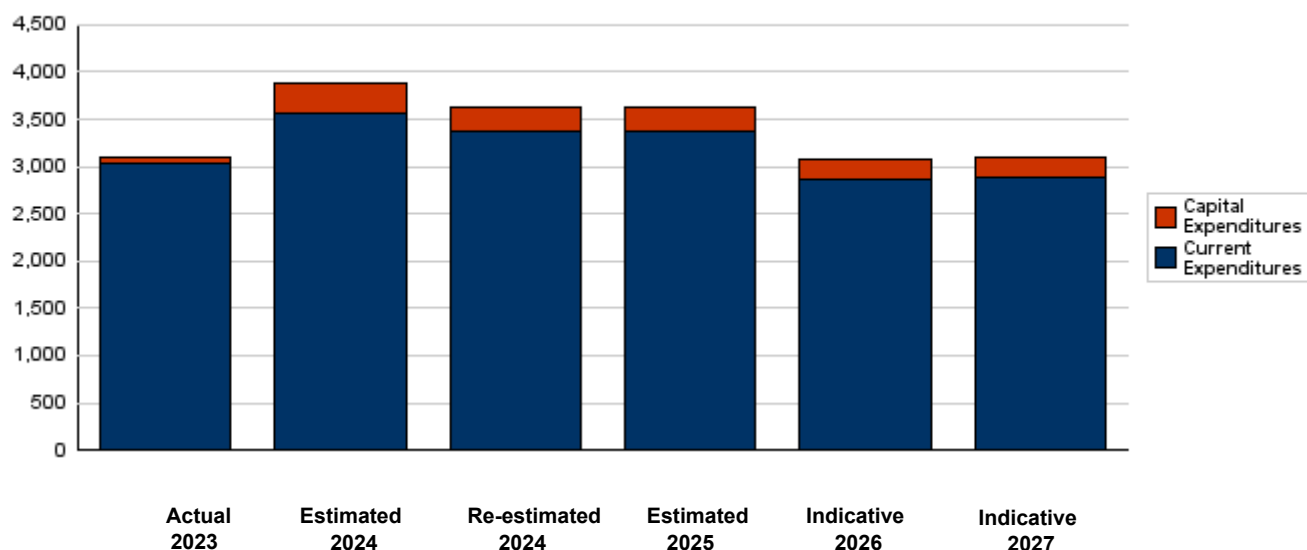
**Current expenditure :**

- Compensations of employees group increased by (178) thousand JDs, this increase was the result of the natural increase in salaries and the cost of appointments for 2025.
- Customs escort: increased allocation for operational expenditure by (29) thousand JDs. The increase was concentrated in the following items (maintenance, repairs and supplies of buildings, electricity, cleaning contracts, stationery, prints and office supplies).
- Other expenditure appropriations increased by (2) thousand JDs.
- The appropriations of subsidies to non-financial public corporations decreased by (200) thousand JDs.

**Capital expenditure :**

- Capital expenditures increased by (1) thousand JDs.

( Thousands of JDs )      Graph of the current and capital expenditures for the years 2023 - 2027



## Overall Summary of Current Expenditures for the Years 2023 - 2027

Chapter : 1502 Ministry of Finance/General Budget Department

( In JDs )

Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and Allowances</b>						
	101	Classified Employees	30000	25000	25000	23000	21000	19000
	102	Unclassified Employees	191844	201000	199000	200000	204000	206000
	103	Comprehensive Contract Employees	7694	24000	8000	8000	0	0
	105	Personal Cost of Living Allowance	176330	251000	216000	223000	228000	232000
	106	Family Cost of Living Allowance	15160	26000	23000	25000	27000	29000
	111	Additional Allowance	242657	307000	275000	270000	278000	282000
	113	Transportation Allowance	39820	55000	55000	68000	69000	70000
	114	Transport Allowance	8223	10000	10000	10000	10000	10000
	116	Employees' Bonuses	1174717	1175000	1175000	1175000	1175000	1175000
	120	Contract Employees	75278	153000	104000	106000	108000	110000
	121	Fixed-term staff	0	0	0	120000	123000	126000
<b>Total</b>			<b>1961723</b>	<b>2227000</b>	<b>2090000</b>	<b>2228000</b>	<b>2243000</b>	<b>2259000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	204230	242000	210000	250000	255000	260000
<b>Total</b>			<b>204230</b>	<b>242000</b>	<b>210000</b>	<b>250000</b>	<b>255000</b>	<b>260000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	202	Telecommunications Services	4712	7000	5000	7000	7000	7000
	203	Water	5339	6000	6000	7000	8000	9000
	204	Electricity	52174	60000	55000	60000	61000	62000
	205	Fuels	13186	25000	22000	25000	26000	28000
	206	Maintenance of Machines, furniture and acces	13466	20000	20000	20000	20000	20000
	207	Maintenance of vehicles, equipment and acces	4309	20000	14000	20000	20000	20000
	208	Repair and maintenance of buildings and acce	19736	26000	26000	30000	30000	30000
	209	Stationery,Publications and Office Supplies	15772	18000	16000	20000	20000	20000
	210	Substances and raw materials (medicines, clo	2390	12000	12000	12000	12000	12000
	211	Cleaning services and supplies including clea	33428	42000	42000	50000	51000	53000
	212	Insurance	3528	4000	4000	4000	4000	4000
	213	Official Travel Missions	1114	2000	2000	2000	2000	2000
	214	Goods and services expenses	26935	51000	51000	47000	60000	60000
<b>Total</b>			<b>196089</b>	<b>293000</b>	<b>275000</b>	<b>304000</b>	<b>321000</b>	<b>327000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		<b>Subsidies to Public Corporations</b>						
	304	Subsidies to non-financial public institution	645000	750000	750000	550000	0	0
<b>Total</b>			<b>645000</b>	<b>750000</b>	<b>750000</b>	<b>550000</b>	<b>0</b>	<b>0</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		<b>Other Current Expenditures</b>						
	303	Scientific scholarships and training courses	9073	20000	20000	20000	20000	20000
	305	Non-Employees' Bonuses	14000	10000	10000	12000	12000	12000
<b>Total</b>			<b>23073</b>	<b>30000</b>	<b>30000</b>	<b>32000</b>	<b>32000</b>	<b>32000</b>
<b>Total of Chapter</b>			<b>3030115</b>	<b>3542000</b>	<b>3355000</b>	<b>3364000</b>	<b>2851000</b>	<b>2878000</b>



# Overall Summary of Capital Expenditures for the Years 2023 - 2027

Chapter : 1502 Ministry of Finance/General Budget Department

( In JDs )

Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	49808	223000	163000	186000	185000	185000
Total			49808	223000	163000	186000	185000	185000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	3209	37000	37000	15000	20000	20000
	506	Vehicles and Equipment	0	50000	50000	60000	0	0
Total			3209	87000	87000	75000	20000	20000
3113		Other Fixed Assets						
	511	Equipping and furnishing	9795	30000	20000	10000	20000	20000
Total			9795	30000	20000	10000	20000	20000
Total of Chapter			62812	340000	270000	271000	225000	225000

**Appropriations directed for females and child according to chapter : 1502 Ministry of  
Finance/General Budget Department**

( In JDs )

Description	2023	2024	2025	2026	2027
Females	540,222	618,939	619,409	624,148	629,412
Child	0	0	0	0	0
Appropriations distributed according to population index					
Females	435,678	664,110	543,790	271,660	274,480
Child	333,711	508,680	416,520	208,080	210,240
Total appropriations directed for females	975,900	1,283,049	1,163,199	895,808	903,892
Total appropriations directed for Child	333,711	508,680	416,520	208,080	210,240

**2301 Program Administration and Support Services****Objective of the program :**

Providing all support administrative and financial services to all directorates.

**The strategic objective related to the program :**

Improving the efficiency of institutional performance.

**Directorates associated with the program :**

- Administrative & Financial Affairs Directorate.
- Internal Control Unit.
- Computer Directorate.
- Institutional Performance Development Unit

**Services provided by the program :**

- Preparation of the annual budget and follow-up of its implementation.
- Providing administrative and financial services to staff.
- Preservation and maintenance of the Department's building.
- Archiving documents and protecting and preserving their assets.
- Establishment of criteria for distinguishing government performance in the department.
- Development and updating of computer systems and software.
- Control, financial, administrative and technical auditing and taking preventive and remedial measures to correct violations in accordance with the legislation in force.

**Program's main outputs and results during the years (2025 -2027):**

- All directorates receive the necessary equipment, furniture and stationery for the work.
- Staff members' monthly financial benefits on time without delay.
- Creating an appropriate working environment to achieve the necessary standards for the King Abdullah II Award for Excellence and Government Performance.
- Automation of works and lifting of electronic readiness.

**The Program's challenges :**

- Emergency decisions on the control and rationalization of expenditure.
- Providing the safe environment required to counter threats and cyber hacks to maintain application and systems data.

**Actions to address challenges and improve services provided:**

- Securing the necessary financial allocations to provide safe infrastructure tools.
- Working on the continuous maintenance of the buildings and facilities of the Department.

**Gender:**

- The Department works on non-discrimination in gender appointments, supports women's participation in administrative and supervisory positions and participates in the training activities of the Jordanian National Committee for Women with a view to strengthening capacities to integrate the concept of gender into the budget.

**Staff working in the program :**

The program is implemented through a functional staff in 2024 estimated with ( 71 ) staff, including ( 52 ) males and ( 19 ) females .

**Appropriations directed for females and child****(In JDs)**

Description	2023	2024	2025	2026	2027
Females	253,315	314,704	301,056	301,324	304,000
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	364,947	436,630	343,570	92,120	94,470
Child	279,534	334,440	263,160	70,560	72,360
Total appropriations directed for females	618,262	751,334	644,626	393,444	398,470
Total appropriations directed for Child	279,534	334,440	263,160	70,560	72,360

**Key Performance indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value 2023	Target value 2024	Preliminary Self Evaluation 2024	Target Value		
				2023	2024	2024	2025	2026	2027
1	Percentage of staff satisfaction.	2018	%77	%82	%82	%81	%83	%83	%83
2	Percentage of staff participating in training courses.	2018	%45	%46	%40	%50	%50	%50	%50

**Chapter 1502 - Ministry of Finance/General Budget Department**

**2301 Program Administration and Support Services**

**Appropriations 2301 Program Administration and Support Services Per Activities and Projects**

**(In JDs)**

<b>Activities and Projects</b>		<b>Actual 2023</b>	<b>Estimated 2024</b>	<b>Re-estimated 2024</b>	<b>Estimated 2025</b>	<b>Indicative 2026      2027</b>	
<b>Current Expenditures</b>		<b>1,723,083</b>	<b>2,105,000</b>	<b>1,976,000</b>	<b>1,856,000</b>	<b>1,322,000</b>	<b>1,337,000</b>
<b>601</b>	<b>Administrative and Support Services</b>	<b>1,723,083</b>	<b>2,105,000</b>	<b>1,976,000</b>	<b>1,856,000</b>	<b>1,322,000</b>	<b>1,337,000</b>
<b>Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Program / Treasury</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Program</b>		<b>1,723,083</b>	<b>2,105,000</b>	<b>1,976,000</b>	<b>1,856,000</b>	<b>1,322,000</b>	<b>1,337,000</b>

## Current Expenditures According to Program and Activities for the Years 2023 - 2027

Chapter : 1502 - Ministry of Finance/General Budget Department

(In JDs)

<b>Program : 2301 - Administration and Support Services</b>								
<b>Activity : 601 - Administrative and Support Services</b>								
Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	13000	10000	10000	9000	8000	7000
	102	Unclassified Employees	83309	87000	86000	83000	84000	85000
	103	Comprehensive Contract Employees	0	0	0	8000	0	0
	105	Personal Cost of Living Allowance	89910	142000	116000	100000	101000	102000
	106	Family Cost of Living Allowance	7480	13000	10000	11000	12000	13000
	111	Additional Allowance	93727	139000	110000	100000	103000	105000
	113	Transportation Allowance	15415	24000	24000	34000	35000	36000
	114	Transport Allowance	5660	6000	6000	5000	5000	5000
	116	Employees' Bonuses	498612	500000	500000	525000	525000	525000
	120	Contract Employees	38785	108000	59000	60000	61000	62000
	121	Fixed-term staff	0	0	0	40000	42000	43000
<b>Total</b>			<b>845898</b>	<b>1029000</b>	<b>921000</b>	<b>975000</b>	<b>976000</b>	<b>983000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	100702	147000	140000	150000	150000	153000
<b>Total</b>			<b>100702</b>	<b>147000</b>	<b>140000</b>	<b>150000</b>	<b>150000</b>	<b>153000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	202	Telecommunications Services	3584	4000	3000	3000	3000	3000
	203	Water	3000	4000	4000	5000	4000	4000
	204	Electricity	27894	30000	25000	25000	26000	27000
	205	Fuels	10183	10000	7000	10000	11000	13000
		001 Heating	0	3000	0	1000	1000	1000
		002 Saloon vehicles	3197	4000	4000	3000	4000	5000
		003 Transport vehicles and heavy equipment	6986	3000	3000	6000	6000	7000
	206	Maintenance of Machines, furniture and accessories	8832	10000	10000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	2643	10000	7000	10000	10000	10000
	208	Repair and maintenance of buildings and accessories	10997	13000	13000	16000	16000	16000
	209	Stationery, Publications and Office Supplies	9809	12000	10000	12000	12000	12000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	1393	6000	6000	6000	6000	6000
	211	Cleaning services and supplies including cleaning contracts	19474	22000	22000	30000	31000	33000
	212	Insurance	1764	2000	2000	2000	2000	2000
	214	Goods and services expenses	26935	51000	51000	47000	60000	60000
		001 Events and hospitality	11950	12000	12000	10000	15000	15000
		008 Advertisements and subscriptions	1817	4000	4000	5000	5000	5000
		013 Services, security and guarding contracts	13150	22000	22000	23000	25000	25000
	121	Administrative expenses	18	13000	13000	9000	15000	15000
<b>Total</b>			<b>126508</b>	<b>174000</b>	<b>160000</b>	<b>176000</b>	<b>191000</b>	<b>196000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	645000	750000	750000	550000	0	0
		145 Repayment of an advance/ Ministry of Finance	100000	100000	100000	300000	0	0
	146	Saving account and social solidarity	545000	650000	650000	250000	0	0
<b>Total</b>			<b>645000</b>	<b>750000</b>	<b>750000</b>	<b>550000</b>	<b>0</b>	<b>0</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	305	Non-Employees' Bonuses	4975	5000	5000	5000	5000	5000
<b>Total</b>			<b>4975</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>
<b>Total of Activity</b>			<b>1723083</b>	<b>2105000</b>	<b>1976000</b>	<b>1856000</b>	<b>1322000</b>	<b>1337000</b>
<b>Total of Program</b>			<b>1723083</b>	<b>2105000</b>	<b>1976000</b>	<b>1856000</b>	<b>1322000</b>	<b>1337000</b>

**2305 Program Developing the Budget Methodology**

**Objective of the program :**

Deepening the application of contemporary global concepts and approaches in budget management such as MTFF, ROB, and COA.

**The strategic objective related to the program :**

- Contributing to building a sound and stable financial situation in the Kingdom.
- Promoting a results-oriented budgeting approach and consolidating the principles of disclosure, transparency and accountability in public spending.
- Contributing to the development of the structure of the government apparatus and the reform of the regulatory environment.
- Contributing to the promotion of the application of fiscal decentralization in the governorates.

**Directorates associated with the program :**

- Directorates of Budget Sectors.
- Studies Directorate.
- Evaluation and Follow up Unit.
- Decentralization Unit.

**Services provided by the program :**

- Preparation of the draft general budget law.
- Issuing the circular on the preparation of the draft general budget law and the manpower tables draft law of government ministries, departments and units.
- Preparation of the draft general budget Draft.
- Following-up on the adoption of the Draft General Budget Law.
- Implementation and follow-up of the General Budget Law.
- Issuing a budget supplementary.
- The creation of a new article, item, programme or project in the General Budget Law.
- Issuance of manpower tables bylaw for ministries, departments and government units.
- Issuance of the Citizen's Guide of the General Budget.
- Expression of opinion in the final financial statements of government units and public institutions and the budgets of some institutions not included in the General Budget Law.
- Consulting and expressing an opinion on many financial and administrative issues.
- Reviewing the reports of the Monitoring and Evaluation Unit and preparing a summary thereof.
- Communicating with governorate and executive councils in the governorates to follow up on the preparation and implementation of their budgets.

**Program's main outputs and results during the years (2025 -2027):**

- Directing public expenditure in accordance with national priorities and actual needs.
- Enhancing the efficiency and effectiveness of public spending.
- Promotion of decentralization in the governorates.
- Improving Jordan's position in the open budget index.

**The Program's challenges :**

- Accuracy of information received from ministries and government departments.
- The extent to which governorate councils comply with the procedures for preparing governorate budgets.
- Preparation and dissemination of reports on the survey of the open budget by the relevant authorities.

**Actions to address challenges and improve services provided:**

- Capacity-building of governorate and executive councils on the preparation and follow-up of the implementation of the governorates' budget.
- The establishment of a working group of stakeholders in the department and government departments related to the survey of the open budget.
- Working to activate the system of monitoring and evaluation of the performance of ministries and government departments in order to investigate more accurately the information received from government agencies.

**Gender:**

- Applying the concept of gender-responsive budgeting through the development of a system for coding programmes and projects from a gender perspective.

**Staff working in the program :**

The program is implemented through a functional staff in 2024 estimated with ( 85 ) staff, including ( 65 ) males and ( 20 ) females .

**2305 Program Developing the Budget Methodology**

Appropriations directed for females and child

(In JDs)

Description	2023	2024	2025	2026	2027
Females	286,907	304,235	318,353	322,824	325,412
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	70,731	227,480	200,220	179,540	180,010
Child	54,177	174,240	153,360	137,520	137,880
Total appropriations directed for females	357,638	531,715	518,573	502,364	505,422
Total appropriations directed for Child	54,177	174,240	153,360	137,520	137,880

**Key Performance indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target value	Preliminary Self Evaluation	Target Value			
			2023	2024	2024	2025	2026	2027	2027
1 Percentage of partners' satisfaction.	2018	%90	%85.2	%86	%84	%87	%87	%87	%87

**Appropriations 2305 Program Developing the Budget Methodology Per Activities and Projects**

(In JDs)

Activities and Projects		Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026 2027	
<b>Current Expenditures</b>		1,307,032	1,437,000	1,379,000	1,508,000	1,529,000	1,541,000
601	Preparing the General Budget Law and Manpower Tables Bylaw	1,307,032	1,437,000	1,379,000	1,508,000	1,529,000	1,541,000
<b>Capital Expenditures</b>		62,812	340,000	270,000	271,000	225,000	225,000
004	Results- Oriented Budgeting Implementation Enhancement Project	62,812	340,000	270,000	271,000	225,000	225,000
<b>Program / Treasury</b>		62,812	340,000	270,000	271,000	225,000	225,000
<b>Total Program</b>		1,369,844	1,777,000	1,649,000	1,779,000	1,754,000	1,766,000

## Current Expenditures According to Program and Activities for the Years 2023 - 2027

Chapter : 1502 - Ministry of Finance/General Budget Department

(In JDs)

Program : 2305 - Developing the Budget Methodology								
Activity : 601 - Preparing the General Budget Law and Manpower Tables Bylaw								
Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	17000	15000	15000	14000	13000	12000
	102	Unclassified Employees	108535	114000	113000	117000	120000	121000
	103	Comprehensive Contract Employees	7694	24000	8000	0	0	0
	105	Personal Cost of Living Allowance	86420	109000	100000	123000	127000	130000
	106	Family Cost of Living Allowance	7680	13000	13000	14000	15000	16000
	111	Additional Allowance	148930	168000	165000	170000	175000	177000
	113	Transportation Allowance	24405	31000	31000	34000	34000	34000
	114	Transport Allowance	2563	4000	4000	5000	5000	5000
	116	Employees' Bonuses	676105	675000	675000	650000	650000	650000
	120	Contract Employees	36493	45000	45000	46000	47000	48000
	121	Fixed-term staff	0	0	0	80000	81000	83000
<b>Total</b>			<b>1115825</b>	<b>1198000</b>	<b>1169000</b>	<b>1253000</b>	<b>1267000</b>	<b>1276000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	103528	95000	70000	100000	105000	107000
<b>Total</b>			<b>103528</b>	<b>95000</b>	<b>70000</b>	<b>100000</b>	<b>105000</b>	<b>107000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	202	Telecommunications Services	1128	3000	2000	4000	4000	4000
	203	Water	2339	2000	2000	2000	4000	5000
	204	Electricity	24280	30000	30000	35000	35000	35000
	205	Fuels	3003	15000	15000	15000	15000	15000
	001	Heating	0	1000	1000	4000	4000	4000
	002	Saloon vehicles	1180	5000	5000	5000	5000	5000
	003	Transport vehicles and heavy equipment	1823	9000	9000	6000	6000	6000
	206	Maintenance of Machines, furniture and accessories	4634	10000	10000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	1666	10000	7000	10000	10000	10000
	208	Repair and maintenance of buildings and accessories	8739	13000	13000	14000	14000	14000
	209	Stationery, Publications and Office Supplies	5963	6000	6000	8000	8000	8000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	997	6000	6000	6000	6000	6000
	211	Cleaning services and supplies including cleaning contracts	13954	20000	20000	20000	20000	20000
	212	Insurance	1764	2000	2000	2000	2000	2000
	213	Official Travel Missions	1114	2000	2000	2000	2000	2000
<b>Total</b>			<b>69581</b>	<b>119000</b>	<b>115000</b>	<b>128000</b>	<b>130000</b>	<b>131000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	303	Scientific scholarships and training courses	9073	20000	20000	20000	20000	20000
	305	Non-Employees' Bonuses	9025	5000	5000	7000	7000	7000
<b>Total</b>			<b>18098</b>	<b>25000</b>	<b>25000</b>	<b>27000</b>	<b>27000</b>	<b>27000</b>
<b>Total of Activity</b>			<b>1307032</b>	<b>1437000</b>	<b>1379000</b>	<b>1508000</b>	<b>1529000</b>	<b>1541000</b>
<b>Total of Program</b>			<b>1307032</b>	<b>1437000</b>	<b>1379000</b>	<b>1508000</b>	<b>1529000</b>	<b>1541000</b>
<b>Total of Chapter</b>			<b>3030115</b>	<b>3542000</b>	<b>3355000</b>	<b>3364000</b>	<b>2851000</b>	<b>2878000</b>



# Capital Expenditures According to Program and Projects for the Years 2023 - 2027

Chapter : 1502 Ministry of Finance/General Budget Department

( In JDs )

Program 2305 Developing the Budget Methodology								
Project		004 Results- Oriented Budgeting Implementation Enhancement Project						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	008	Qualification and training expenses	4045	10000	10000	11000	20000	20000
	011	Capacity building expenses	0	40000	25000	15000	20000	20000
	012	Subscriptions, insurances	0	5000	5000	5000	5000	5000
	013	Services contracts	45313	65000	65000	95000	100000	100000
	015	Operating systems and software	0	25000	18000	10000	5000	5000
	016	Software licenses	450	38000	15000	10000	5000	5000
	018	Computer networks maintenance	0	40000	25000	40000	30000	30000
		<b>Total of Item</b>	<b>49808</b>	<b>223000</b>	<b>163000</b>	<b>186000</b>	<b>185000</b>	<b>185000</b>
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	514	32000	32000	10000	15000	15000
	023	Electrical devices and equipment	2695	5000	5000	5000	5000	5000
		<b>Total of Item</b>	<b>3209</b>	<b>37000</b>	<b>37000</b>	<b>15000</b>	<b>20000</b>	<b>20000</b>
	506	Vehicles and Equipment						
	001	Saloon cars	0	50000	50000	0	0	0
	005	Medium-size passenger buses	0	0	0	60000	0	0
		<b>Total of Item</b>	<b>0</b>	<b>50000</b>	<b>50000</b>	<b>60000</b>	<b>0</b>	<b>0</b>
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	006	Furnishing and equipping the buildings and facilities	9795	30000	20000	10000	20000	20000
		<b>Total of Item</b>	<b>9795</b>	<b>30000</b>	<b>20000</b>	<b>10000</b>	<b>20000</b>	<b>20000</b>
		<b>Total of Project / Treasury</b>	<b>62812</b>	<b>340000</b>	<b>270000</b>	<b>271000</b>	<b>225000</b>	<b>225000</b>
		<b>Total of Program</b>	<b>62812</b>	<b>340000</b>	<b>270000</b>	<b>271000</b>	<b>225000</b>	<b>225000</b>
		<b>Total of Chapter</b>	<b>62812</b>	<b>340000</b>	<b>270000</b>	<b>271000</b>	<b>225000</b>	<b>225000</b>