

Law No. (5) for the Fiscal Year of 2014

General Budget Law for the Fiscal Year 2014

Article 1- This law shall be named (The General Budget Law for the Fiscal Year 2014) and shall be effective on 1/1/2014.

Article 2- The Government revenues and expenditure for the twelve months ending on 31/12/2014 shall be estimated as follows:-

A-Public Revenues:-	6,982,000,000	JDs
1- Domestic Revenues	5,831,000,000	JDs
2- Foreign Grants	1, 151, 000,000	JDs
B- Public Expenditures:-	8,096,377,000	JDs
1- Current Expenditures	6,827,763,000	JDs
2- Capital Expenditures	1,268,614,000	JDs
C- Deficit:-	1,114,377,000	JDs

Article 3- Financing sources in this law are estimated at (6,140,332,000) JDs to be used in covering Budget Deficit, the re-

payment of the installments of domestic and foreign loans and domestic debt amortization and the Central Bank debt bonds amortization.

Article 4- All figures and statements related to the years 2015, 2016 stated within this law, shall be considered indicative, updatable, and modifiable according to the future developments during the next financial year.

Article 5- All contractual developmental financial loans and grants shall be allocated to finance specific projects in this law; all technical grant agreements which are allocated for specific economic activities shall be excluded and spent as per these agreements.

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

B- It is permitted to issue financial transfers with the appropriations of more than one month for the current or capital expenditures if there are compelling reasons entitle the exceeding of the appropriations of one month.

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

D-It is not permitted to use any appropriations allocated in this law for purposes other than those specified for and it is not permitted to exceed the appropriations stated in the issued financial transfers.

E-It is not permitted to incur any expense or make any advance without allocated in this law, and if the public interest requires additional expenses, a supplementary law shall be issued prior to disbursement.

F-In case of a supplementary budget law is issued including additional appropriations for any government unit within the budgets law of the government units, it shall be considered as a supplementary budget law for the said government unit.

G- It is not permitted to make any financial commitment in excess of the appropriations allocated in this law.

H- It is not permitted to award any tender for any project whose cost exceeds the allocated appropriations which are allocated in this law unless the approval of the Minister of Finance is obtained upon the recommendation of the Director-General of the General Budget Department.

I- It is not permitted for the local tender committees in the government ministries and departments to invite and /or award any tender except after making sure of the availability of the necessary financial appropriations taking into consideration the context of Article (6) of Supplies Regulation no. (32) For 1993 and its amendments.

J-It is not permitted for the tender committees formed as per the applicable Government Works Regulation and Supplies Regulation to invite and/or award any tender exceeding ten thousand JDs except after verifying the availability of necessary financial appropriations upon financial commitment voucher certified by the Director-General of the General Budget Department.

K-With observance of the provisions of Article (22) of Government Works Regulation no.(71) for the year 1986 and its amendments, concerning the process of variations orders, it is necessary to obtain a prior duly certified financial commitment before the executing these variations orders.

L-It is not permitted to open any trust account from the appropriations allocated in this law except by the approval of the Minister of Finance and it is not permitted to spend from them for purposes other than the allocated unless his approval is obtained.

M-Upon the recommendation of the Minister of Finance /General Budget, the Prime Minister may, if necessary, create new programs and/or projects and activities under any chapter of the public expenditures chapters and provide the necessary appropriations through making financial transfers within the same chapter.

N-Upon the recommendation of the Director-General of General Budget Department, the Minister of Finance may, if necessary, create new articles or items within the programs, projects and activities under any chapter of the public expenditures chapters and provide the required appropriations through making financial transfers within the same chapter.

O- The governmental units and other authorities whose projects are included within those projects financed by foreign loans shall bear their part of the total cost of these projects from their self-revenues unless the necessary appropriations are allocated in this law.

P- It is not permitted to exempt any projects financed by the General Budget from taxes and fees unless they are financed by

grants or stipulated within the provisions of other law or any other international agreement.

Article 7 – A- Spending from appropriations of Displaced Relief allocated under (chapter 1401/ Ministry of Foreign Affairs/ Palestinian Affairs Department) Program (2105- Camps Affairs) Activity (601- Displaced Relief) Article (319- Social Assistances) Item (17- Displaced Relief)by the decision of the Cabinet and upon the recommendations of the Minister of Finance/ General Budget.

B- Spending from the appropriations allocated in Chapter (1501- Ministry of Finance) program (2220 -Contingency expenditures) Activity (601- Contingency expenditures management) Article (214- other goods and services expenses) Item (88- Contingency and other Expenditures) by a decision of the Cabinet and upon the recommendations of the Minister of Finance / General Budget.

C- Spending from the appropriations of subsidies of the public institutions allocated in Chapter (1501- Ministry of Finance) program (2235- public affairs) Activity (601 – Provide Subsidies for Public Institutions) Article (304- Nonfinancial public institutions subsidies) item (48- other institutions) by a decision of the Prime Minister and upon the recommendations of the Minister of Finance / General Budget.

Article 8- A- It is not permitted to transfer the appropriations from one chapter to another except by a law.

B- Despite what is mentioned in paragraph (A) of this Article, it is permitted by a decision of the Cabinet, upon the recommendation of the Minister of Finance/ General Budget to transfer among the capital projects' appropriations financed by the Gulf Grant.

Article 9- A – Appropriations may be transferred from the items of current expenditures to the items of capital expenditures under the same chapter upon the approval of the Minister of Finance/ General Budget; however a reverse transfer is not permitted.

B- Capital appropriations may not be transferred from one governorate to another one except by the approval of Minister of Finance upon the recommendation of the Director-General of the Budget Department.

C-The appropriations may not be transferred from group (21-Compensations of employees) in Current Expenditures to any other group or vice versa. However, and transfer among these items is permitted, except for items (110), (113), (114), (115) and (116) whereas transferring appropriations to these items is not permitted unless it is between them.

D-It is not permitted to transfer appropriations from group (2111- Salaries, wages and allowances) in capital expenditure for any group or vice versa. However, transfer is permitted among them.

E-It is not permitted to transfer from the appropriations stated under items (201), (202), (203), (204), (205) under group (2211- - Usage of goods and services) in the current expenditures. However, it is permitted to transfer between them or to them only.

F-As per the provisions of paragraphs (A, B, C, D, E) of this article, it is permitted to transfer the appropriations from one program to another or from one project to another or from one activity to another or from one article to another or from one item to another within the same chapter upon the approval of Director-General of the General Budget Department.

G-It is not permitted to make any financial transfer unless there are fundamental reasons to make such transfers.

Article 10- The Minister of Finance is permitted to authorize any of the powers indicated in both paragraph (H) and (N) of Articles (6) and paragraph (B) of Article (9) of this law to the General Director of the General Budget Department.

Article 11- The Parliament, Ministry of Defense, Royal Medical Services, Public Security, Civil Defense and Gendarmerie Forces of the provisions of Article (9) of this law.

Article 12- Notwithstanding of what is included in this law or any other legislation, the following shall assume the powers of the Cabinet, Prime Minister and the Minister of Finance mentioned in this law concerning the spending from the appropriations allocated in chapter (0201 – the Parliament):-

A-Speaker of the Upper House of it is related to the Upper House.

B- Speaker of the Lower House if it is related to the Lower House.

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

D-Speaker of Upper House if it is related to the Lower House and the House was released.

Article 13- A- It is not permitted to appoint employees and workers except on items (102, 103) of the current expenditures and items (501, 502) of the capital expenditures and as per the Civil Service Bylaw.

B-The posts of the employees recruited by contracts shall be determined under the appropriations of item (501) of the capital expenditures in the form of tables specifying their names, salaries, as well as the number of workers under the appropriations of item (502) of the capital expenditures, provided that the Cabinet's prior approval should be taken on these tables and the number of

workers upon the recommendation of the Minister of Finance/ General Budget.

C-The activities of all employees and workers recruited under the appropriations of capital projects as per the provisions of Article (B) shall be legally terminated upon the completion of those projects or depletion of their appropriations.

D-It is not permitted to appoint employees and workers on the account of the Capital Projects appropriations opposite to what is mentioned in paragraph (B) of this Article provided that jobs that become vacant due to changed situation of their employees shall be cancelled.

Article 14- Manpower tables of the government ministries and departments whose appropriations are allocated under the group (2111-Salaries, Wages and Allowances) of current expenditures in this law shall be determined by a regulation specifying the number of jobs, titles, categories, grades or salaries according to the provisions of the Civil Service Bylaw except for jobs of government ministries and government departments identified by its special regulations.

Article 15- Revenues and expenditures tables attached to this law shall be considered an integral part of it.

Article 16- The General Budget Department shall assume the responsibility of monitoring and following up the execution of the programs, projects and activities stipulated in this law without infracting the authorities vested to the other official bodies.

Article 17- The Prime Minister and the Ministers shall be obligated to carry out the provisions of this law.