

We, Abdullah II Bin Al-Hussein King of the Hashemite Kingdom of Jordan pursuant to Article (31) of the Constitution and following the decision of the Upper and Lower Houses, certify the following law and order its issuance and addition to the State's laws:-

**Law No. (1) For the Year 2009
General Budget Law For the Fiscal Year 2009**

Article (1): This law shall be named (The General Budget Law for the Fiscal Year 2009) and shall be effective on 1/1/2009.

Article (2): Government revenues and expenditures for the coming twelve months ending on December 31, 2009 shall be estimated as follows:-

1- Public Revenues	5,466,924,000	JD
A- Domestic revenues	4,782,924,000	JD
B- Foreign Grants	684,000,000	JD
2- Public Expenditures	6,155,471,000	JD
A- Current	4,790,475,400	JD
B- Capital	1,364,995,600	JD
3- Deficit	688,547,000	JD

4- A percentage of 10% of current expenditures excluding salaries, wages and allowances according to chapters as the Council of Ministers deems fit.

Article (3): Financing sources in this law shall be estimated at (2,787,940,000) JD to be used in covering the Budget Deficit, the re-payment of the installments of domestic and foreign loans and domestic debt amortization and central bank debt bonds amortization.

Article (4): All figures and statements related to 2010, 2011 stated within this law, shall be considered indicative, updatable and modifiable according to the future developments during the next financial year.

Article (5): Contracted developmental financial loans and subsidies shall be allocated to finance specific projects in this law, and all technical grant agreements which are allocated for specific economic activities shall be excluded and spent as per these agreements.

Article (6):

- A- The appropriations allocated in this law shall be as per public or special 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 special reasons for exceeding the appropriations of one month.
- C- If any work whose appropriations are stated in the chapter of one ministry or department is assigned to another ministry or department in this law or any other official authority, 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 or department or the official authority 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 cost or make any loan if it has no appropriations in this law, and if the public interest requires additional expenses, a supplementary law shall be issued prior to disbursement.
- F- It is not permitted to make any financial commitment in excess of the appropriations allocated in this law, also it is not permitted to invite the tender of any project which cost exceeding its appropriations which are allocated in this law unless the approval of the Minister of Finance/ General Budget is obtained upon the recommendation of the Director General of the General Budget Department.
- G- It is not permitted that the central tender committees in the governmental ministries and departments invite any tender at any cost unless necessary financial appropriations are available and upon payment vouchers approved by the Director General of the General Budget Department.

- H- It is not permitted that the local tender committees in the governmental ministries and departments invite any tender at any cost unless necessary financial appropriations are available and upon payment vouchers approved by the financial directorate in the concerned Ministry or department.
- I- It is necessary to adhere to the context of Article (22) of government works regulation no.(71) for 1986 and its amendments concerning the procedures of change orders.
- J- 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.
- K- Upon the recommendation of the Minister of Finance / General Budget, the Prime Minister may, if necessary, create new programs and/or projects under any chapter of the public expenditures chapters and provide the required appropriations from the items of the same chapter.
- L- Upon the recommendation of the Director of General Budget Department, the Minister of Finance may, if necessary, create new articles or items within the programs and projects under any chapter of the public expenditures chapters and provide the required appropriations from the items of the same chapter.
- M- The spending from the appropriations of Article (105 – personal cost of living allowance) included within the tables of public expenditures within group (2111 – Salaries, wages and allowances) shall be distributed as follows:-
001-Personal Cost of Living allowance
002-Living level Improvement allowance
- N- The governmental units and other official 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.
- O- 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): The Minister of Finance may delegate any of his powers stated in paragraphs (F) and (L) of Article (6) of this law to the Director General of General Budget Department and the Director General may delegate any of these powers to any officials of the department in writing.

Article (8):

- A- The appropriations of Displaced Relief allocated under chapter (1401 Palestinian Affairs Department program (2105) Camps Affairs /item (304/11) Displaced Relief shall be utilized upon the decision by the Cabinet and upon the recommendations of the Minister of Finance/General Budget).
- B- The appropriations of contingency expenditures allocated under chapter (1501) Ministry of Finance program 2220/Contingency expenditures Item (304/12) contingency and other expenditure upon the decision of the Cabinet and upon the recommendations of the Minister of Finance / General Budget.

Article (9): It is not permitted to transfer the appropriations from one chapter to another except by a law.

Article (10):

- A- Appropriations may be transferred from the items of current expenditures to the items of capital expenditures of the same chapter upon the approval of the Minister of Finance / General Budget but they may not be transferred vice versa.
- B- The appropriations may not be transferred from group (2111- salaries, wages and allowances) within the current expenditures to any other group or vice versa, and they may be transferred among them except Items (110), (113),(114),(115),(116) the appropriations may not be transferred to these items, however, transfer among these items is permitted.
- C- The appropriations may not be transferred from group (2111 - salaries, wages and allowances) in capital expenditures for any other group or vice versa and transfer among these items is permitted.
- D- It is not permitted to transfer from the appropriations stated under Items (201),(202),(203),(204),(205) stated under group (2211 – Usage of goods and services) and from the appropriations of Item (301) stated under group (2121 – Social Security contributions) in the

chapters of the current expenditures and transfers among and to these items are permitted.

- E- As per the provisions of paragraphs (A, B, C, D) of this article, it is permitted to transfer the appropriations from one program to another or from one article to another or from one item to another within the same chapter upon the approval of the Director General of General Budget Department.
- F- It is not permitted to make any financial transfer unless there are fundamental reasons to make such transfers

Article (11): The Parliament, Ministry of Defense, Royal Medical Services, Public Security, Civil Defense and Gendarme Forces shall be excluded from the provisions Article (10) of this law.

Article (12): Notwithstanding of what is stated in articles (9,10) of this law, it is permitted to transfer the appropriations from chapter (1501 – Ministry of Finance) Program (2225 – Social Safety Net and goods support) Item (2/319- Social Safety Network) to any other chapter – group (2111-salaries, wages and allowances), as per the decision of the cabinet in this regard.

Article (13): Notwithstanding of what is included this law or any other legislation, the following shall assume the powers of the Prime Minister, the Cabinet and the Minister of Finance concerning the financial and administrative provisions of chapter (0201-the Parliament):-

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

Article (14):

- 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 civil service regulation.
- 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 and jobs as well as the number of day workers under the appropriations of Item (502) of

the capital expenditures, provided that a ministerial approval should be taken in prior 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- Employees and workers may not, by any means, be recruited on capital projects in contrary to what is stated in the previous Article (B) and posts that become vacant due to correcting the conditions of their employees shall be cancelled.

Article (15): Manpower tables of the government ministries and departments whose appropriations are allocated under group (2111) of any chapter 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 civil service regulation except for the jobs of government ministries and departments identified by its special regulations.

Article (16): Revenues and expenditures tables attached to this law shall be considered an integral part of it.

Article (17): General Budget Department shall assume monitoring and following up the execution of the programs and projects stipulated in this law without violating the powers vested to the other official bodies.

Article (18): The Prime Minister and the Ministers shall be obligated to carry out the provisions of this law.

14/12/2008