

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

**Establishment :** 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 Organic Budget Law and Government Units budgets no.(13) for the year 2021 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 general budget law and government units budgets preparation, implementation and monitoring 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 taking 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 budget that enhances the pillars of sustainable development.

**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:** Organic Budget Law for the General Budget and Government Units budgets No.(13) for the year 2021.

### Priorities and targeted results within the determined ceilings for the years 2023 - 2025 :

#### First Priority :

- Promote the application of ROB

#### First Priority Outcomes :

- Guide the public spending according to the national priorities and actual needs

#### Second Priority :

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

#### Second Priority Outcomes :

- Promote the efficiency and effectiveness of public spending

#### Third Priority :

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

#### Third Priority Outcomes :

- Activate planning in governorates to prepare the budgets of governorates and follow up their implementation
- Promote the application of decentralization in governorates and empower the executive councils and governorates' councils through identifying the needs and priorities of governorates and follow up their implementation

**Fourth Priority :**

- Improve budget transparency promotion procedures

**Fourth Priority Outcomes :**

- Improve the position of Jordan internationally on the Open Budget Index as per Open Budget Survey(OBS) for International Budgets Partnership(IBP)

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

- No discrimination in appointments in the Department between both sexes is acceptable, support women's participation in leadership and supervisory positions and create a work environment suitable for persons with disabilities.

The following outcomes are expected to be realized for the priority of gender, youth and persons with disabilities :

- Equality of opportunities in recruitment among both genders
- Increase the number of females on the leading and supervisory positions
- Empowering the persons with disabilities to perform their assigned tasks

**Priority of climate change (green economy) :**

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

The following outcomes are expected to be realized for the priority of climate change (green economy) :

- Reduce environment polluting gas emission
- Preserve the cleanness of environment and reduce environment pollution

**Tasks of the Ministry / Department :**

- Prepare the general budget of the State and the budgets of government units.
- Prepare manpower bylaw and tables of the government departments and units in coordination with concerned authorities
- Follow up assessment of the performance of programs, projects and activities of the government departments and units and ensure that they achieve the expected results efficiently and effectively to reach their goals.
- Submit recommendations on the closing financial statements related to the government units to the Cabinet before approving them.
- Prepare a detailed statement on the necessary processes for approving the general budget and government units' budgets.
- Provide consultation to government departments and units in financial matters and any other matters related to the Department's tasks.
- Give opinion on the draft of legislations which have financial reflections during the stages of approval.
- Allocate financial appropriations to implement the general policy of the State as per priorities which achieve the distribution of development benefits to all the Kingdom's governorates.

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

- Achieve the sustained growth rates to ensure a good 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.
- Achieve 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 a following up and evaluating system the performance of ministries and government departments according to the concept of results-oriented budget (ROB).**
- **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 unstable political situations in the region resulting from unfavorable 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 with the available financial resources.**
- **Attrition of human competencies**

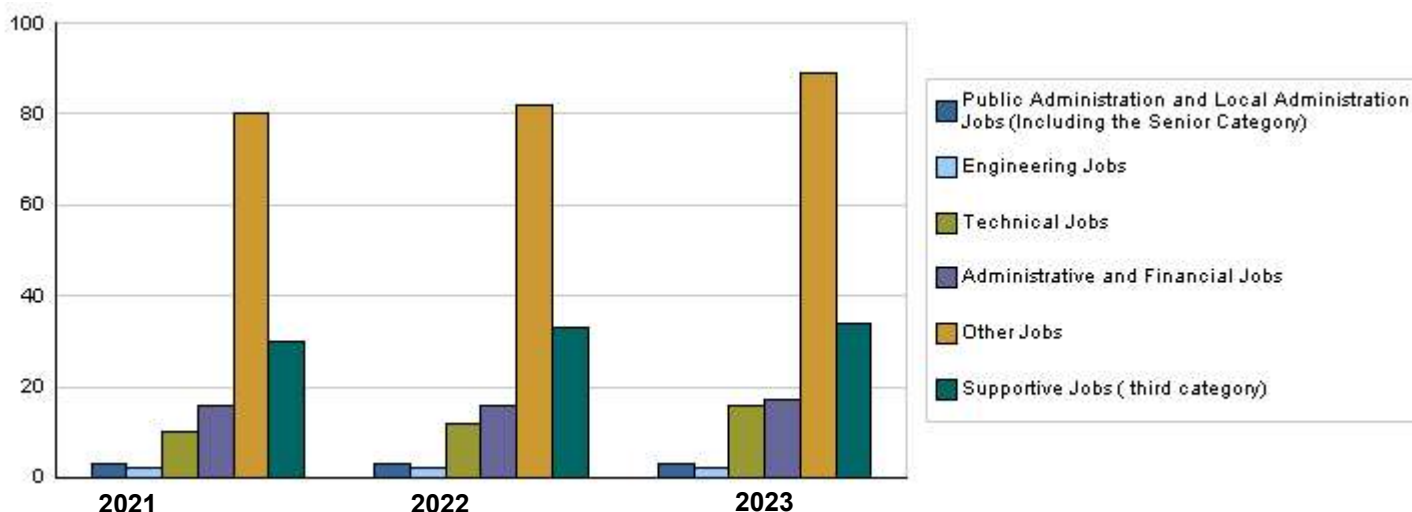
## Chapter : 1502 Ministry of Finance/General Budget Department

### Strategic objectives 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		
				2021	2022	2022	2023	2024	2025
1 - To contribute in building a stable and sound financial position in the Kingdom.	1 Percentage of deviation of public expenditures from the actual	2020	4.1%	2.5%	5%	0.9%	5%	5%	5%
2 - To enhance the results-oriented budget approach (ROB), and consolidate the principles of disclosure, transparency and accountability in the public spending	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%	87%	88%	87.5%	93%	94%	95%
	2 Jordan's ranking in the open budget index according to the open budget questionnaire of the International Budget Partnership Organization.	2017	63	61	63	63	65	67	67
3 - To align the human resources with institutional roles and tasks within the available financial resources.	1 Average of created jobs to canceled vacancies.	2017	69%	85%	100%	100%	100%	100%	100%
4 - To increase the efficiency of institutional performance.	1 Percentage of service recipients satisfaction	2018	90.4%	91%	92%	91%	92%	92%	92%
5 - To contribute to enhancement of applying the fiscal decentralization approach in the governorates.	1 Percentage of capital expenditures allocated to the governorates to total government capital expenditures.	2020	8.9%	8.0%	7.1%	5.9%	7.6%	8.3%	8.6%

### Number of Staff in the Ministry/ Department/ Unit

Group	Job	2021			2022			Preliminary 2023		
		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	0	2	2	0	2	2	0	2	2
Technical Jobs	Technical jobs	7	3	10	9	3	12	11	5	16
Administrative and Financial Jobs	Administrative and financial	8	8	16	8	8	16	8	9	17
Other Jobs	Budget Analyst/ Sector Dire	63	17	80	65	17	82	69	20	89
Supportive Jobs ( third category)	Support jobs	25	5	30	28	5	33	28	6	34
<b>Total</b>		<b>106</b>	<b>35</b>	<b>141</b>	<b>113</b>	<b>35</b>	<b>148</b>	<b>119</b>	<b>42</b>	<b>161</b>
<b>Total Cost of Salaries</b>		<b>1365193</b>	<b>424896</b>	<b>1790089</b>	<b>1642970</b>	<b>505030</b>	<b>2148000</b>	<b>1998086</b>	<b>614914</b>	<b>2613000</b>



### 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	Adopt the medium-term framework of public expenditures and revenues
3	Reclassification of the general budget law as per a new Chart of Accounts (COA) in line with the international standards.
4	Issue Citizen Guide to The Budget annually.

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

( In JDs )

<b>Current Activities Appropriations According to Program</b>								
Prog.	Activites		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2021	2022	2022	2023	2024	2025
2305	601	Preparing the General Budget Law and Manpower Tables Bylaw	998903	1319000	1304000	1578000	1585000	1593000
		Total of Program	998903	1319000	1304000	1578000	1585000	1593000
2301	601	Administrative and Support Services	977490	1884000	1810000	1949000	1612000	1625000
		Total of Program	977490	1884000	1810000	1949000	1612000	1625000
		Total	1976393	3203000	3114000	3527000	3197000	3218000

<b>Capital Projects Appropriations According to Program</b>								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2021	2022	2022	2023	2024	2025
2305	004	Results- Oriented Budgeting Implementation Enhancement Project	87554	292000	292000	350000	250000	250000
		Total of Program	87554	292000	292000	350000	250000	250000
		Total	87554	292000	292000	350000	250000	250000

**Overall Summary of Expenditures for Chapter 1502- Ministry of Finance/General Budget  
Department  
for the Years 2021 - 2025**

( In JDs )

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2023 and re- estimated 2022	Indicative	
	2021	2022	2022	2023		2024	2025
Current Expenditure	1,976,393	3,203,000	3,114,000	3,527,000	413,000	3,197,000	3,218,000
Capital Expenditure	87,554	292,000	292,000	350,000	58,000	250,000	250,000
<b>Total current and capital expenditure</b>	<b>2,063,947</b>	<b>3,495,000</b>	<b>3,406,000</b>	<b>3,877,000</b>	<b>471,000</b>	<b>3,447,000</b>	<b>3,468,000</b>

**Most notable differences between estimated appropriations for 2023 and re-estimated for 2022**

**Current expenditure :**

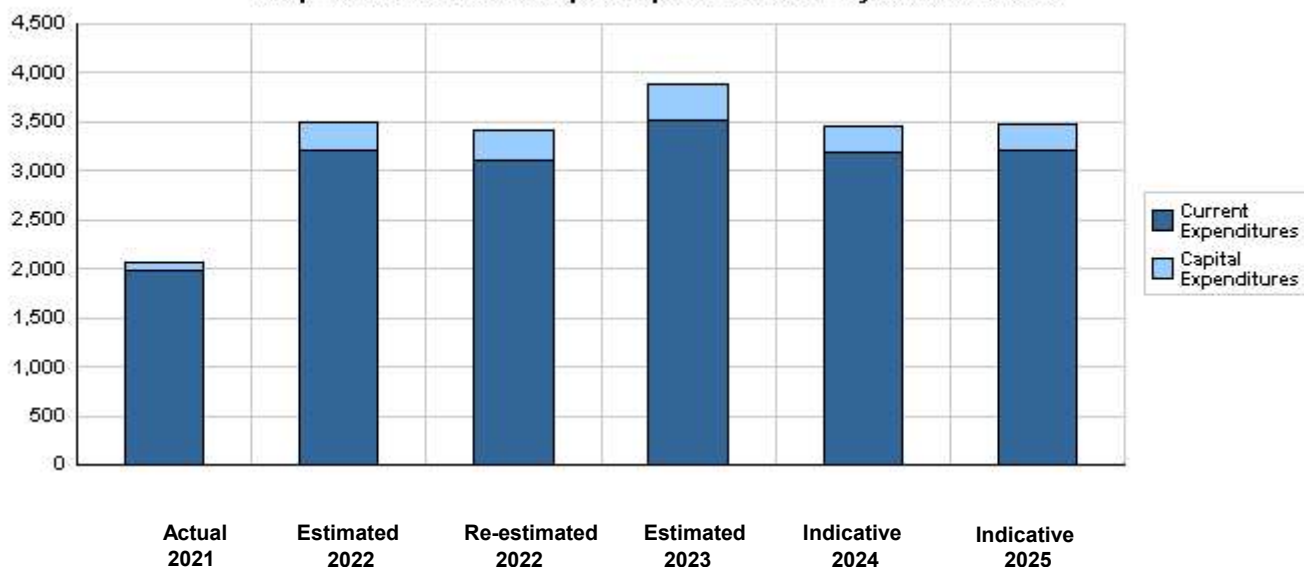
- Compensations of Employees group increased by (542) thousand JDs and this increase resulting from the natural increase of salaries
- Operational expenditure appropriations increased by (21) thousand JDs concentrated in buildings reforms and maintenance and their supplies item
- Reduce other expenditure appropriations by (150) thousand JDs

**Capital expenditure :**

- Increase the appropriations of ROB application promotion projects in coordination with the relevant authorities

( Thousands of JDs )

**Graph of the current and capital expenditures for the years 2021 - 2025**



## Overall Summary of Current Expenditures for the Years 2021 - 2025

Chapter : 1502 Ministry of Finance/General Budget Department

( In JDs )

Group	Item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and Allowances</b>						
	101	Classified Employees	39978	40000	30000	30000	28000	26000
	102	Unclassified Employees	186547	205000	189000	230000	232000	234000
	103	Comprehensive Contract Employees	11486	23000	21000	23000	24000	26000
	105	Personal Cost of Living Allowance	177599	198000	187000	281000	284000	287000
	106	Family Cost of Living Allowance	16179	21000	17000	22000	23000	24000
	111	Additional Allowance	229030	243000	228000	310000	315000	320000
	113	Transportation Allowance	40368	79000	79000	85000	86000	87000
	114	Transport Allowance	8540	27000	27000	35000	35000	35000
	116	Employees' Bonuses	817844	995000	995000	1195000	1195000	1195000
	120	Contract Employees	67572	107000	100000	172000	175000	178000
		<b>Total</b>	<b>1595143</b>	<b>1938000</b>	<b>1873000</b>	<b>2383000</b>	<b>2397000</b>	<b>2412000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	194946	210000	198000	230000	234000	238000
		<b>Total</b>	<b>194946</b>	<b>210000</b>	<b>198000</b>	<b>230000</b>	<b>234000</b>	<b>238000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	0	30000	30000	30000	30000	30000
	202	Telecommunications Services	4640	6000	6000	6000	6000	6000
	203	Water	4591	5000	5000	5000	5000	5000
	204	Electricity	38219	50000	50000	50000	50000	50000
	205	Fuels	18647	22000	22000	22000	22000	22000
	206	Maintenance of Machines, furniture and acces	16148	14000	14000	15000	15000	15000
	207	Maintenance of vehicles, equipment and acce	7130	10000	10000	10000	10000	10000
	208	Repair and maintenance of buildings and acc	5313	13000	13000	20000	20000	20000
	209	Stationery, Publications and Office Supplies	9224	12000	12000	12000	12000	12000
	210	Substances and raw materials (medicines, clo	0	10000	10000	10000	10000	10000
	211	Cleaning services and supplies including clea	38111	45000	45000	47000	47000	47000
	212	Insurance	3413	6000	4000	4000	4000	4000
	213	Official Travel Missions	38	2000	2000	2000	2000	2000
	214	Goods and services expenses	33450	50000	40000	51000	53000	55000
		<b>Total</b>	<b>178924</b>	<b>275000</b>	<b>263000</b>	<b>284000</b>	<b>286000</b>	<b>288000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		<b>Subsidies to Public Corporations</b>						
	304	Subsidies to non-financial public institution	0	750000	750000	600000	250000	250000
		<b>Total</b>	<b>0</b>	<b>750000</b>	<b>750000</b>	<b>600000</b>	<b>250000</b>	<b>250000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		<b>Other Current Expenditures</b>						
	303	Scientific scholarships and training courses	260	20000	20000	20000	20000	20000
	305	Non-Employees' Bonuses	7120	10000	10000	10000	10000	10000
		<b>Total</b>	<b>7380</b>	<b>30000</b>	<b>30000</b>	<b>30000</b>	<b>30000</b>	<b>30000</b>
		<b>Total of Chapter</b>	<b>1976393</b>	<b>3203000</b>	<b>3114000</b>	<b>3527000</b>	<b>3197000</b>	<b>3218000</b>

# Overall Summary of Capital Expenditures for the Years 2021 - 2025

Chapter : 1502 Ministry of Finance/General Budget Department

( In JDs )

Group	Item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
		<b>Expenditures</b>						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	87304	157000	157000	255000	215000	215000
<b>Total</b>			87304	157000	157000	255000	215000	215000
		<b>Fixed Assets</b>						
31		<b>Non-financial Assets</b>						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	0	65000	65000	25000	25000	25000
	506	Vehicles and Equipment	0	65000	65000	60000	0	0
<b>Total</b>			0	130000	130000	85000	25000	25000
3113		Other Fixed Assets						
	511	Equipping and furnishing	250	5000	5000	10000	10000	10000
<b>Total</b>			250	5000	5000	10000	10000	10000
<b>Total of Chapter</b>			87554	292000	292000	350000	250000	250000



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

( In JDs )

<b>Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Females</b>	<b>424,896</b>	<b>505,030</b>	<b>614,914</b>	<b>619,290</b>	<b>623,881</b>
<b>Child</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations directed according to population index</b>					
<b>Females</b>	<b>128,713</b>	<b>633,090</b>	<b>594,080</b>	<b>383,520</b>	<b>384,460</b>
<b>Child</b>	<b>98,589</b>	<b>484,920</b>	<b>455,040</b>	<b>293,760</b>	<b>294,480</b>
<b>Total appropriations directed for females</b>	<b>553,609</b>	<b>1,138,120</b>	<b>1,208,994</b>	<b>1,002,810</b>	<b>1,008,341</b>
<b>Total appropriations directed for Child</b>	<b>98,589</b>	<b>484,920</b>	<b>455,040</b>	<b>293,760</b>	<b>294,480</b>

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

**2301 Administration and Support Services Program**

**Objective of the program :**

Provide all support administrative and financial services to all directorates.

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

To increase 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 :**

- 1- Provide the appropriate infrastructure for employees.
- 2- Organize all administrative and financial affairs of the Department and related data.
- 3- Prepare the training plan for the Department's employees.
- 4- Develop and update computer systems and software.
- 5- Hold workshops.
- 6- Print all documents related to the Department.

**Staff working in the program :**

The program is implemented through a functional staff in 2022 estimated with ( 69 ) staff, including ( 51 ) males and ( 18 ) females .

**Appropriations directed for females and child**

**( In JDs )**

Description	2021	2022	2023	2024	2025
Females	226,646	244,435	300,522	303,391	306,261
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	51,080	445,090	374,590	211,030	211,970
Child	39,125	340,920	286,920	161,640	162,360
<b>Total appropriations directed for females</b>	<b>277,726</b>	<b>689,525</b>	<b>675,112</b>	<b>514,421</b>	<b>518,231</b>
<b>Total appropriations directed for Child</b>	<b>39,125</b>	<b>340,920</b>	<b>286,920</b>	<b>161,640</b>	<b>162,360</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2021	2022		2022	2023	2024
1 Percentage of employees' satisfaction	2018	%77	%81	%81	%80	%81	%81	%81
2 Percentage of personnel participating in training courses	2018	%24	%35	%40	%38	%40	%40	%40

**Appropriations Of Administration and Support Services Program as Per Activities and Projects.**

**( In JDs )**

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2021	2022	2022	2023	2024	2025
<b>Current Expenditures</b>	<b>977,490</b>	<b>1,884,000</b>	<b>1,810,000</b>	<b>1,949,000</b>	<b>1,612,000</b>	<b>1,625,000</b>
601 Administrative and Support Services	977,490	1,884,000	1,810,000	1,949,000	1,612,000	1,625,000
<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>977,490</b>	<b>1,884,000</b>	<b>1,810,000</b>	<b>1,949,000</b>	<b>1,612,000</b>	<b>1,625,000</b>

**Current Expenditures According to Program and Activities for the Years 2021 - 2025**

Chapter : 1502 - Ministry of Finance/General Budget Department

(In JDs)

Program : 2301 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	26993	27000	17000	13000	11000	10000
	102	Unclassified Employees	91000	103000	87000	102000	103000	104000
	105	Personal Cost of Living Allowance	93000	99000	95000	141000	144000	146000
	106	Family Cost of Living Allowance	7000	11000	8000	10000	11000	12000
	111	Additional Allowance	99031	110000	95000	133000	137000	141000
	113	Transportation Allowance	18477	35000	35000	30000	30000	30000
	114	Transport Allowance	5540	10000	10000	18000	18000	18000
	116	Employees' Bonuses	390000	390000	390000	500000	500000	500000
	120	Contract Employees	31603	47000	40000	85000	87000	89000
		<b>Total</b>	<b>762644</b>	<b>832000</b>	<b>777000</b>	<b>1032000</b>	<b>1041000</b>	<b>1050000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	106166	105000	98000	120000	122000	124000
		<b>Total</b>	<b>106166</b>	<b>105000</b>	<b>98000</b>	<b>120000</b>	<b>122000</b>	<b>124000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	0	30000	30000	30000	30000	30000
	202	Telecommunications Services	3906	4000	4000	4000	4000	4000
	203	Water	2788	3000	3000	3000	3000	3000
	204	Electricity	24558	30000	30000	30000	30000	30000
	205	Fuels	8286	12000	12000	12000	12000	12000
	001	Heating	3250	6000	6000	6000	6000	6000
	002	Saloon vehicles	2472	2000	2000	2000	2000	2000
	003	Transport vehicles and heavy equipment	2564	4000	4000	4000	4000	4000
	206	Maintenance of Machines, furniture and accessories	4976	8000	8000	9000	9000	9000
	207	Maintenance of vehicles, equipment and accessories	3995	7000	7000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	1963	11000	11000	11000	11000	11000
	209	Stationery, Publications and Office Supplies	4957	6000	6000	6000	6000	6000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	0	6000	6000	6000	6000	6000
	211	Cleaning services and supplies including cleaning contracts	17350	21000	21000	21000	21000	21000
	212	Insurance	1413	4000	2000	2000	2000	2000
	213	Official Travel Missions	38	0	0	0	0	0
	214	Goods and services expenses	33450	50000	40000	51000	53000	55000
	000	Goods and services expenses	2938	13000	3000	0	0	0
	001	Events and hospitality	10395	10000	10000	12000	12000	12000
	008	Advertisements and subscriptions	1155	4000	4000	4000	5000	5000
	013	Services, security and guarding contracts	18200	20000	20000	20000	20000	20000
	121	Administrative expenses	762	3000	3000	15000	16000	18000
		<b>Total</b>	<b>107680</b>	<b>192000</b>	<b>180000</b>	<b>192000</b>	<b>194000</b>	<b>196000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	0	750000	750000	600000	250000	250000
	145	Repayment of an advance/ Ministry of Finance	0	400000	400000	350000	0	0
	146	Saving account and social solidarity	0	350000	350000	250000	250000	250000
		<b>Total</b>	<b>0</b>	<b>750000</b>	<b>750000</b>	<b>600000</b>	<b>250000</b>	<b>250000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	305	Non-Employees' Bonuses	1000	5000	5000	5000	5000	5000
		<b>Total</b>	<b>1000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>
		<b>Total of Activity</b>	<b>977490</b>	<b>1884000</b>	<b>1810000</b>	<b>1949000</b>	<b>1612000</b>	<b>1625000</b>
		<b>Total of Program</b>	<b>977490</b>	<b>1884000</b>	<b>1810000</b>	<b>1949000</b>	<b>1612000</b>	<b>1625000</b>

**2305 Developing the Budget Methodology Program****Objective of the program :**

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

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

- To contribute to building a stable and sound financial position in the Kingdom .
- To enhance the results-oriented budget approach (ROB), and consolidate the principles of disclosure, transparency and accountability in the public spending
- To align the human resources with institutional roles and tasks within the available financial resources.
- To contribute to promoting the financial decentralization method governorates

**Directorates associated with the program :**

- Directorates of Budgets Sectors.
- Studies Directorate

**Services provided by the program :**

- 1- Pre-prepare the draft general budget law and the draft government units' budgets law.
- 2- Issue circular on preparation of the draft general budget law, the draft government units budgets law and the draft manpower bylaw of ministries and government departments and units.
- 3- Prepare the draft general budget law and the draft government units budgets law.
- 4- Follow up approval of the draft general budget law and the draft government units budgets law.
- 5- Implement and follow up the general budget law.
- 6- Issue budget supplementary.
- 7- Add a new article, item, program or new project to the general budget law and the government units budgets law.
- 8- Issue manpower bylaw of the ministries and government departments and units.
- 9- Issue Citizen's Guide to the General Budget.
- 10- Give opinion on the final financial statements of the government units and public institutions and budgets of certain institutions not listed in the the government units budgets law.
- 11- Provide the consultations and give opinion on a lot of financial and administrative issues.

**Staff working in the program :**

The program is implemented through a functional staff in 2022 estimated with ( 79 ) staff, including ( 62 ) males and ( 17 ) females .

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

Description	2021	2022	2023	2024	2025
Females	198,250	260,595	314,392	315,899	317,620
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	77,634	188,000	219,490	172,490	172,490
Child	59,464	144,000	168,120	132,120	132,120
<b>Total appropriations directed for females</b>	<b>275,884</b>	<b>448,595</b>	<b>533,882</b>	<b>488,389</b>	<b>490,110</b>
<b>Total appropriations directed for Child</b>	<b>59,464</b>	<b>144,000</b>	<b>168,120</b>	<b>132,120</b>	<b>132,120</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value			
			2021	2022		2022	2023	2024	2025
			1	Percentage of partners' satisfaction		2018	%90	%83	%85

**Appropriations Of Developing the Budget Methodology Program as Per Activities and Projects.****( In JDs )**

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2021	2022	2022	2023	2024	2025
<b>Current Expenditures</b>	<b>998,903</b>	<b>1,319,000</b>	<b>1,304,000</b>	<b>1,578,000</b>	<b>1,585,000</b>	<b>1,593,000</b>
601 Preparing the General Budget Law and Manpower Tables Bylaw	998,903	1,319,000	1,304,000	1,578,000	1,585,000	1,593,000
<b>Capital Expenditures</b>	<b>87,554</b>	<b>292,000</b>	<b>292,000</b>	<b>350,000</b>	<b>250,000</b>	<b>250,000</b>
004 Results- Oriented Budgeting Implementation Enhancement Project	87,554	292,000	292,000	350,000	250,000	250,000
<b>Program / Treasury</b>	<b>87,554</b>	<b>292,000</b>	<b>292,000</b>	<b>350,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Program</b>	<b>1,086,457</b>	<b>1,611,000</b>	<b>1,596,000</b>	<b>1,928,000</b>	<b>1,835,000</b>	<b>1,843,000</b>

**Current Expenditures According to Program and Activities for the Years 2021 - 2025**

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 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	12985	13000	13000	17000	17000	16000
	102	Unclassified Employees	95547	102000	102000	128000	129000	130000
	103	Comprehensive Contract Employees	11486	23000	21000	23000	24000	26000
	105	Personal Cost of Living Allowance	84599	99000	92000	140000	140000	141000
	106	Family Cost of Living Allowance	9179	10000	9000	12000	12000	12000
	111	Additional Allowance	129999	133000	133000	177000	178000	179000
	113	Transportation Allowance	21891	44000	44000	55000	56000	57000
	114	Transport Allowance	3000	17000	17000	17000	17000	17000
	116	Employees' Bonuses	427844	605000	605000	695000	695000	695000
	120	Contract Employees	35969	60000	60000	87000	88000	89000
		<b>Total</b>	<b>832499</b>	<b>1106000</b>	<b>1096000</b>	<b>1351000</b>	<b>1356000</b>	<b>1362000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	88780	105000	100000	110000	112000	114000
		<b>Total</b>	<b>88780</b>	<b>105000</b>	<b>100000</b>	<b>110000</b>	<b>112000</b>	<b>114000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	202	Telecommunications Services	734	2000	2000	2000	2000	2000
	203	Water	1803	2000	2000	2000	2000	2000
	204	Electricity	13661	20000	20000	20000	20000	20000
	205	Fuels	10361	10000	10000	10000	10000	10000
	001	Heating	4613	5000	5000	5000	5000	5000
	002	Saloon vehicles	1942	3000	3000	3000	3000	3000
	003	Transport vehicles and heavy equipment	3806	2000	2000	2000	2000	2000
	206	Maintenance of Machines, furniture and accessories	11172	6000	6000	6000	6000	6000
	207	Maintenance of vehicles, equipment and accessories	3135	3000	3000	3000	3000	3000
	208	Repair and maintenance of buildings and accessories	3350	2000	2000	9000	9000	9000
	209	Stationery, Publications and Office Supplies	4267	6000	6000	6000	6000	6000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	0	4000	4000	4000	4000	4000
	211	Cleaning services and supplies including cleaning contracts	20761	24000	24000	26000	26000	26000
	212	Insurance	2000	2000	2000	2000	2000	2000
	213	Official Travel Missions	0	2000	2000	2000	2000	2000
		<b>Total</b>	<b>71244</b>	<b>83000</b>	<b>83000</b>	<b>92000</b>	<b>92000</b>	<b>92000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	303	Scientific scholarships and training courses	260	20000	20000	20000	20000	20000
	305	Non-Employees' Bonuses	6120	5000	5000	5000	5000	5000
		<b>Total</b>	<b>6380</b>	<b>25000</b>	<b>25000</b>	<b>25000</b>	<b>25000</b>	<b>25000</b>
		<b>Total of Activity</b>	<b>998903</b>	<b>1319000</b>	<b>1304000</b>	<b>1578000</b>	<b>1585000</b>	<b>1593000</b>
		<b>Total of Program</b>	<b>998903</b>	<b>1319000</b>	<b>1304000</b>	<b>1578000</b>	<b>1585000</b>	<b>1593000</b>
		<b>Total of Chapter</b>	<b>1976393</b>	<b>3203000</b>	<b>3114000</b>	<b>3527000</b>	<b>3197000</b>	<b>3218000</b>

# Capital Expenditures According to Program and Projects for the Years 2021 - 2025

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 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	008	Qualification and training expenses	3960	20000	20000	70000	70000	70000
	011	Capacity building expenses	78294	0	0	0	0	0
	012	Subscriptions, insurances	0	0	0	5000	5000	5000
	013	Services contracts	0	0	0	5000	5000	5000
	015	Operating systems and software	5050	30000	30000	75000	75000	75000
	016	Software licenses	0	85000	85000	60000	50000	50000
	018	Computer networks maintenance	0	22000	22000	40000	10000	10000
		<b>Total of Item</b>	<b>87304</b>	<b>157000</b>	<b>157000</b>	<b>255000</b>	<b>215000</b>	<b>215000</b>
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	0	30000	30000	20000	20000	20000
	023	Electrical devices and equipment	0	35000	35000	5000	5000	5000
		<b>Total of Item</b>	<b>0</b>	<b>65000</b>	<b>65000</b>	<b>25000</b>	<b>25000</b>	<b>25000</b>
	506	Vehicles and Equipment						
	001	Saloon cars	0	0	0	60000	0	0
	005	Medium-size passenger buses	0	65000	65000	0	0	0
		<b>Total of Item</b>	<b>0</b>	<b>65000</b>	<b>65000</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	250	5000	5000	10000	10000	10000
		<b>Total of Item</b>	<b>250</b>	<b>5000</b>	<b>5000</b>	<b>10000</b>	<b>10000</b>	<b>10000</b>
		<b>Total of Project / Treasury</b>	<b>87554</b>	<b>292000</b>	<b>292000</b>	<b>350000</b>	<b>250000</b>	<b>250000</b>
		<b>Total of Program</b>	<b>87554</b>	<b>292000</b>	<b>292000</b>	<b>350000</b>	<b>250000</b>	<b>250000</b>
		<b>Total of Chapter</b>	<b>87554</b>	<b>292000</b>	<b>292000</b>	<b>350000</b>	<b>250000</b>	<b>250000</b>