

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 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: 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 2024 - 2026 :

First Priority :

- Strengthening the application of results-oriented budgeting.

Key procedures to realize 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 2024-2026 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 (2024- 2026).
- Preparation of the General budget draft law and the draftlaw of manpower tables of government ministries, departments and units for the fiscal year 2024, 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 realize 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 General Budget Department prepared forms for monitoring and evaluating performance for ministries, departments and government units in accordance with the strategic priorities and objectives of the General Budget Law for the fiscal year 2023 in order to provide the necessary financial and technical data about the budget in a timely manner, thereby contributing to the implementation of the results-oriented budget.
- The General Budget Department held training workshops in 2023 on the follow-up and evaluation system in the general budget and the main concepts of performance indicators and the development of their preparation in line with national priorities and strategic plans.

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 realize the third priority :

- The decentralization unit in the Department was established 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.
- Providing the governorates with the ceilings approved by the Prime Minister's circular and coordinating with them to prepare and approve their draft budgets in accordance with these ceilings for inclusion in the budgets of ministries and government departments in accordance with the competence of the General Budget Law.

Third Priority Outcomes :

- Activating planning in governorates to prepare the budgets of governorates and follow up their implementation.
- Promoting the application 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 realize the fourth priority :

- It was coordinated with the International Budget Partnership Organization (IBP) to participate in the Open Budget Survey Index (OBS), which reflects the results of the budget transparency enhancement procedures, and the General Budget Department's agreed on the participation in the Open Budget Survey Index (OBS) for 2023.
- Open budget survey questions and answers have been reviewed to ensure that they reflect the current reality of the budget department's work before the adoption of the final outcome of the survey. Corrective action will be taken to this end.
- Three official universities (Jordan, Yarmouk and Mo'ta) have been approached to carry out outreach and awareness campaigns for university students on the General Budget Law of 2023 and the General Budget Preparation Mechanism, and also awareness-raising workshops have been scheduled for students at official universities.
- During last September, the General Budget Department, in cooperation with the Public Finance and Administration Management Project (PFMA), convened a meeting to discuss proposed amendments to develop the General Budget Law for the fiscal year 2024 on the new form of budget.

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 in the Department between both genders, supporting women's participation in leadership and supervisory positions and creating a work environment suitable for persons with disabilities.

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

- Gender Responsive Budget Manual has been updated in order to inform government ministries, departments and units of the importance of gender responsive budgeting and how it is prepared as part of efforts to strengthen the application of results-oriented budgeting methodology.
- The General Budget Department participated in the workshop held in Spain on the classification (coding) of gender-responsive budgeting. It began by studying the methodology of gender-specific budgeting, which aims to ensure that programs, projects and activities in the budget take into account gender needs.
- Workshops and training sessions were held for the gender team and the Department's relevant staff in cooperation with international and local bodies to strengthen the capacity of the Department to integrate the gender concept into the general budget and to enhance the budget response to gender needs.
- The General Budget Department qualifies and enables persons with disabilities to carry out their mandated tasks and enhance their capacities through their participation in the necessary training courses.

The following outcomes are expected to be realized for the priority of gender, youth and 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 realize 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 realized for the priority of climate change :

- Reducing environment polluting gas emission.
- Preserving the cleanness of environment and reducing environment pollution.

Program of climate change-related priority :

- Administration and Support Services.

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 with the available financial resources.
- Attrition of human competencies

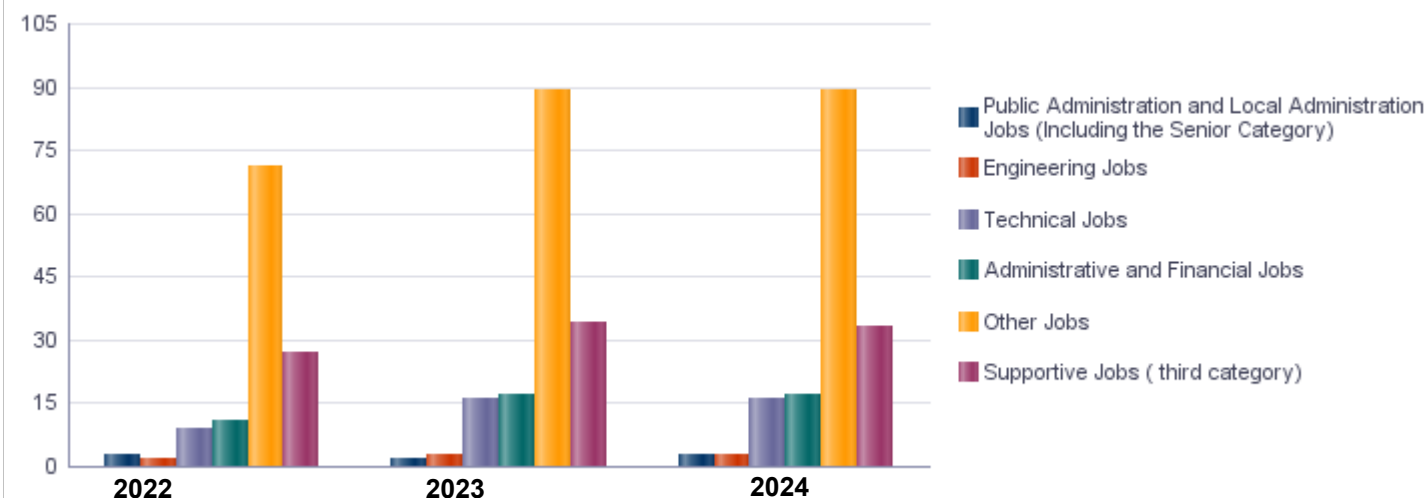
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Strategic goals of the Ministry/ Department/ Unit and Performance Measurement Indicators

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2022	2023	2023	2024	2025	2026
1 - Contributing to building a sound and stable financial situation in the Kingdom.	1 Percentage of deviation of public expenditures from the actual.	2021	2.5%	1.7%	5%	0.8%	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%	87.5%	93%	90%	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	61	65	65	65	67	69
3 - Contributing to the development of the structure of the government apparatus and reforming the regulatory environment.	1 Average 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%	91%	90%	91%	91%	91%
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%	7.1%	7.6%	7.3%	7.6%	7.4%	7.2%

Number of Staff in the Ministry/ Department/ Unit

Group	Job	2022			2023			Preliminary 2024		
		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	1	2	3	1	2	3
Technical Jobs	Technical jobs	7	2	9	11	5	16	11	5	16
Administrative and Financial Jobs	Administrative and financial	5	6	11	8	9	17	8	9	17
Other Jobs	Budget Analyst/ Sector Dire	59	12	71	68	20	88	69	20	89
Supportive Jobs (third category)	Support jobs	22	5	27	28	6	34	27	6	33
Total		96	27	123	119	42	161	119	42	161
Total Cost of Salaries		1516900	518612	2035512	1941853	671147	2613000	1821495	647505	2469000



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 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	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
			2022	2023	2023	2024	2025	2026
2305	601	Preparing the General Budget Law and Manpower Tables Bylaw	1249480	1598000	1391000	1421000	1436000	1443000
		Total of Program	1249480	1598000	1391000	1421000	1436000	1443000
2301	601	Administrative and Support Services	1752515	1929000	1807000	2121000	1832000	1850000
		Total of Program	1752515	1929000	1807000	2121000	1832000	1850000
		Total	3001995	3527000	3198000	3542000	3268000	3293000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2022	2023	2023	2024	2025	2026
2305	004	Results- Oriented Budgeting Implementation Enhancement Project	189877	350000	335000	340000	250000	250000
		Total of Program	189877	350000	335000	340000	250000	250000
		Total	189877	350000	335000	340000	250000	250000

**Overall Summary of Expenditures for Chapter 1502- Ministry of Finance/General Budget
Department
for the Years 2022 - 2026**

(In JDs)

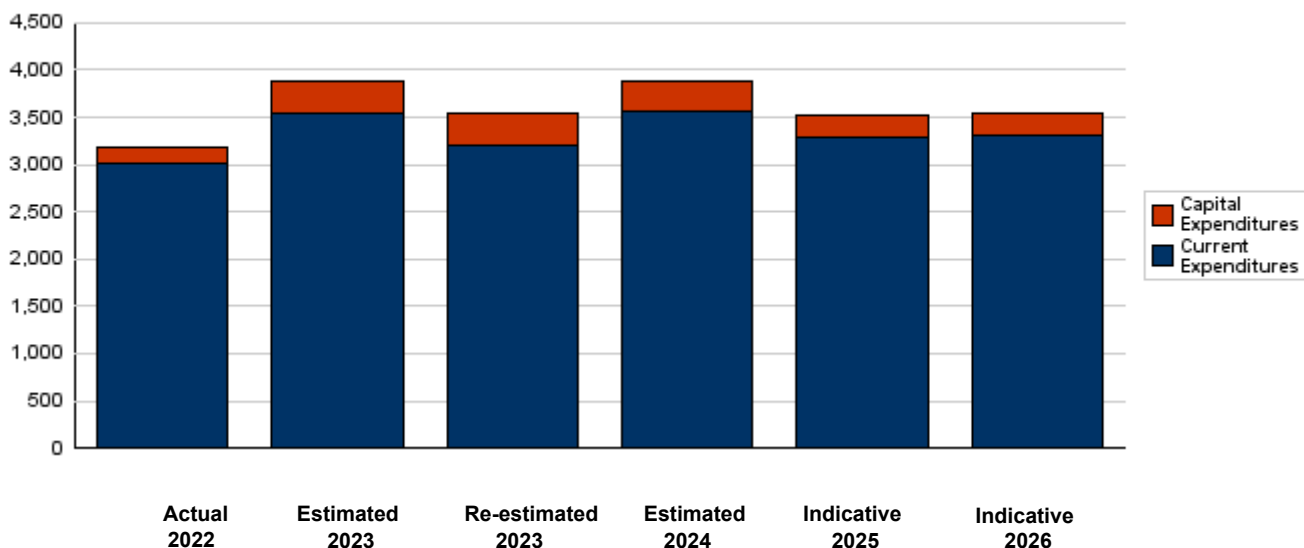
Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2024 and re- estimated 2023	Indicative	
	2022	2023	2023	2024		2025	2026
Current Expenditure	3,001,995	3,527,000	3,198,000	3,542,000	344,000	3,268,000	3,293,000
Capital Expenditure	189,877	350,000	335,000	340,000	5,000	250,000	250,000
Total current and capital expenditure	3,191,872	3,877,000	3,533,000	3,882,000	349,000	3,518,000	3,543,000

Most notable differences between estimated appropriations for 2024 and re-estimated for 2023

Current expenditure :

- Compensations of employees group increased by (174) thousand JDs, this increase was the result of the natural increase in salaries and the cost of appointments for 2024.
- Operational expenditure appropriations increased by (20) thousand JDs concentrated in the following items (maintenance, repairs and supplies for buildings item, maintenance of machinery and furniture item, cleaning services contracts item)
- Increasing the appropriations for subsidies for non-financial public institutions (150) thousand JDs.

(Thousands of JDs) Graph of the current and capital expenditures for the years 2022 - 2026



Overall Summary of Current Expenditures for the Years 2022 - 2026

Chapter : 1502 Ministry of Finance/General Budget Department

(In JDs)

Group	Item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	37202	30000	22000	25000	25000	25000
	102	Unclassified Employees	189597	230000	190000	201000	207000	211000
	103	Comprehensive Contract Employees	7422	23000	23000	24000	21000	21000
	105	Personal Cost of Living Allowance	180589	281000	215000	251000	254000	256000
	106	Family Cost of Living Allowance	15664	22000	16000	26000	28000	30000
	111	Additional Allowance	239278	310000	266000	307000	311000	314000
	113	Transportation Allowance	38368	85000	68000	78000	82000	85000
	114	Transport Allowance	9680	35000	17000	12000	12000	12000
	116	Employees' Bonuses	1051975	1195000	1150000	1150000	1150000	1150000
	120	Contract Employees	73493	172000	118000	153000	156000	160000
		Total	1843268	2383000	2085000	2227000	2246000	2264000
2121		Social Security Contributions						
	301	Social Security	192244	230000	210000	242000	246000	251000
		Total	192244	230000	210000	242000	246000	251000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	202	Telecommunications Services	5748	6000	6000	7000	7000	7000
	203	Water	4601	5000	5000	6000	6000	5000
	204	Electricity	41045	70000	65000	60000	60000	60000
	205	Fuels	21832	32000	29000	25000	27000	29000
	206	Maintenance of Machines, furniture and acce	12789	15000	15000	20000	20000	20000
	207	Maintenance of vehicles, equipment and acce	6299	10000	10000	20000	20000	20000
	208	Repair and maintenance of buildings and acc	17401	20000	20000	28000	28000	28000
	209	Stationery, Publications and Office Supplies	13620	19000	16000	16000	16000	16000
	210	Substances and raw materials (medicines, cl	4757	10000	10000	12000	12000	12000
	211	Cleaning services and supplies including cle	41733	47000	47000	52000	53000	54000
	212	Insurance	2940	4000	4000	4000	4000	4000
	213	Official Travel Missions	3000	2000	2000	2000	2000	2000
	214	Goods and services expenses	34348	44000	44000	41000	41000	41000
		Total	210113	284000	273000	293000	296000	298000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	750000	600000	600000	750000	450000	450000
		Total	750000	600000	600000	750000	450000	450000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	3850	20000	20000	20000	20000	20000
	305	Non-Employees' Bonuses	2520	10000	10000	10000	10000	10000
		Total	6370	30000	30000	30000	30000	30000
		Total of Chapter	3001995	3527000	3198000	3542000	3268000	3293000

Overall Summary of Capital Expenditures for the Years 2022 - 2026

Chapter : 1502 Ministry of Finance/General Budget Department

(In JDs)

Group	Item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	74560	255000	240000	305000	215000	215000
Total			74560	255000	240000	305000	215000	215000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	58060	25000	25000	25000	25000	25000
	506	Vehicles and Equipment	47500	60000	60000	0	0	0
Total			105560	85000	85000	25000	25000	25000
3113		Other Fixed Assets						
	511	Equipping and furnishing	9757	10000	10000	10000	10000	10000
Total			9757	10000	10000	10000	10000	10000
Total of Chapter			189877	350000	335000	340000	250000	250000

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

(In JDs)

Description	2022	2023	2024	2025	2026
Females	518,612	671,147	647,505	653,137	659,671
Child	0	0	0	0	0
Appropriations distributed according to population index					
Females	543,489	594,080	664,110	482,220	483,160
Child	416,290	455,040	508,680	369,360	370,080
Total appropriations directed for females	1,062,101	1,265,227	1,311,615	1,135,357	1,142,831
Total appropriations directed for Child	416,290	455,040	508,680	369,360	370,080

Chapter 1502 - Ministry of Finance/General Budget Department

2301 Administration and Support Services Program

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.

Staff working in the program :

The program is implemented through a functional staff in 2023 estimated with (76) staff, including (51) males and (25) females .

Appropriations directed for females and child

(In JDs)

Description	2022	2023	2024	2025	2026
Females	284,463	378,947	392,105	394,737	399,671
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	417,241	365,190	436,630	297,040	298,450
Child	319,589	279,720	334,440	227,520	228,600
Total appropriations directed for females	701,704	744,137	828,735	691,777	698,121
Total appropriations directed for Child	319,589	279,720	334,440	227,520	228,600

Key Performance Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2022	2023		2023	2024	2025
1 Percentage of employees' satisfaction.	2018	77%	81%	81%	81%	82%	82%	82%
2 Percentage of personnel participating in training courses.	2018	45%	18%	40%	40%	40%	40%	40%

Appropriations 2301 Of Administration and Support Services Program as Per Activities and Projects.

(In JDs)

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2022	2023	2023	2024	2025	2026
Current Expenditures	1,752,515	1,929,000	1,807,000	2,121,000	1,832,000	1,850,000
601 Administrative and Support Services	1,752,515	1,929,000	1,807,000	2,121,000	1,832,000	1,850,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	1,752,515	1,929,000	1,807,000	2,121,000	1,832,000	1,850,000

Program : 2301 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	24291	13000	8000	10000	10000	10000
	102	Unclassified Employees	88880	102000	81000	87000	89000	91000
	105	Personal Cost of Living Allowance	91667	141000	126000	142000	143000	144000
	106	Family Cost of Living Allowance	7757	10000	8000	13000	14000	15000
	111	Additional Allowance	106342	133000	118000	139000	140000	141000
	113	Transportation Allowance	16438	30000	28000	39000	41000	43000
	114	Transport Allowance	5900	18000	7000	7000	7000	7000
	116	Employees' Bonuses	389975	500000	480000	500000	500000	500000
	120	Contract Employees	37394	85000	80000	108000	110000	113000
		Total	768644	1032000	936000	1045000	1054000	1064000
2121		Social Security Contributions						
	301	Social Security	96125	120000	100000	147000	146000	151000
		Total	96125	120000	100000	147000	146000	151000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	202	Telecommunications Services	3916	4000	4000	4000	4000	4000
	203	Water	2994	3000	3000	4000	4000	3000
	204	Electricity	25185	30000	30000	30000	30000	30000
	205	Fuels	12413	22000	19000	10000	12000	15000
	001	Heating	3531	6000	6000	3000	4000	5000
	002	Saloon vehicles	3087	7000	7000	4000	5000	6000
	003	Transport vehicles and heavy equipment	5795	9000	6000	3000	3000	4000
	206	Maintenance of Machines, furniture and accessories	7959	9000	9000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	5188	7000	7000	10000	10000	10000
	208	Repair and maintenance of buildings and accessories	10462	11000	11000	15000	15000	15000
	209	Stationery, Publications and Office Supplies	7621	13000	10000	10000	10000	10000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	2407	6000	6000	6000	6000	6000
	211	Cleaning services and supplies including cleaning contracts	20913	21000	21000	32000	33000	34000
	212	Insurance	2940	2000	2000	2000	2000	2000
	214	Goods and services expenses	34348	44000	44000	41000	41000	41000
	000	Goods and services expenses	2154	0	0	0	0	0
	001	Events and hospitality	11995	12000	12000	12000	12000	12000
	008	Advertisements and subscriptions	3194	4000	4000	4000	4000	4000
	013	Services, security and guarding contracts	16800	20000	20000	22000	22000	22000
	121	Administrative expenses	205	8000	8000	3000	3000	3000
		Total	136346	172000	166000	174000	177000	180000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	750000	600000	600000	750000	450000	450000
	145	Repayment of an advance/ Ministry of Finance	400000	250000	250000	300000	0	0
	146	Saving account and social solidarity	350000	350000	350000	450000	450000	450000
		Total	750000	600000	600000	750000	450000	450000
28		Other Expenditures						
2821		Other Current Expenditures						
	305	Non-Employees' Bonuses	1400	5000	5000	5000	5000	5000
		Total	1400	5000	5000	5000	5000	5000
		Total of Activity	1752515	1929000	1807000	2121000	1832000	1850000
		Total of Program	1752515	1929000	1807000	2121000	1832000	1850000

Chapter 1502 - Ministry of Finance/General Budget Department

2305 Developing the Budget Methodology Program

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.

Staff working in the program :

The program is implemented through a functional staff in 2023 estimated with (85) staff, including (68) males and (17) females .

Appropriations directed for females and child

(In JDs)

Description	2022	2023	2024	2025	2026
Females	234,149	292,200	255,400	258,400	260,000
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	126,249	228,890	227,480	185,180	184,710
Child	96,701	175,320	174,240	141,840	141,480
Total appropriations directed for females	360,398	521,090	482,880	443,580	444,710
Total appropriations directed for Child	96,701	175,320	174,240	141,840	141,480

Key Performance Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2022	2023		2023	2024	2025
1 Percentage of partners' satisfaction.	2018	90%	85%	85%	85%	86%	86%	86%

Appropriations 2305 Of Developing the Budget Methodology Program as Per Activities and Projects.

(In JDs)

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2022	2023	2023	2024	2025	2026
Current Expenditures	1,249,480	1,598,000	1,391,000	1,421,000	1,436,000	1,443,000
601 Preparing the General Budget Law and Manpower Tables Bylaw	1,249,480	1,598,000	1,391,000	1,421,000	1,436,000	1,443,000

Chapter 1502 - Ministry of Finance/General Budget Department

2305 Developing the Budget Methodology Program

Appropriations 2305 Of Developing the Budget Methodology Program as Per Activities and Projects.

(In JDs)

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2022	2023	2023	2024	2025	2026
Capital Expenditures		189,877	350,000	335,000	340,000	250,000	250,000
004	Results- Oriented Budgeting Implementation Enhancement Project	189,877	350,000	335,000	340,000	250,000	250,000
Program / Treasury		189,877	350,000	335,000	340,000	250,000	250,000
Total Program		1,439,357	1,948,000	1,726,000	1,761,000	1,686,000	1,693,000

Current Expenditures According to Program and Activities for the Years 2022 - 2026

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 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	12911	17000	14000	15000	15000	15000
	102	Unclassified Employees	100717	128000	109000	114000	118000	120000
	103	Comprehensive Contract Employees	7422	23000	23000	24000	21000	21000
	105	Personal Cost of Living Allowance	88922	140000	89000	109000	111000	112000
	106	Family Cost of Living Allowance	7907	12000	8000	13000	14000	15000
	111	Additional Allowance	132936	177000	148000	168000	171000	173000
	113	Transportation Allowance	21930	55000	40000	39000	41000	42000
	114	Transport Allowance	3780	17000	10000	5000	5000	5000
	116	Employees' Bonuses	662000	695000	670000	650000	650000	650000
	120	Contract Employees	36099	87000	38000	45000	46000	47000
		Total	1074624	1351000	1149000	1182000	1192000	1200000
2121		Social Security Contributions						
	301	Social Security	96119	110000	110000	95000	100000	100000
		Total	96119	110000	110000	95000	100000	100000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	202	Telecommunications Services	1832	2000	2000	3000	3000	3000
	203	Water	1607	2000	2000	2000	2000	2000
	204	Electricity	15860	40000	35000	30000	30000	30000
	205	Fuels	9419	10000	10000	15000	15000	14000
		001 Heating	4440	5000	5000	5000	5000	4000
		002 Saloon vehicles	2995	3000	3000	5000	5000	5000
		003 Transport vehicles and heavy equipment	1984	2000	2000	5000	5000	5000
	206	Maintenance of Machines, furniture and accessories	4830	6000	6000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	1111	3000	3000	10000	10000	10000
	208	Repair and maintenance of buildings and accessories	6939	9000	9000	13000	13000	13000
	209	Stationery, Publications and Office Supplies	5999	6000	6000	6000	6000	6000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	2350	4000	4000	6000	6000	6000
	211	Cleaning services and supplies including cleaning contracts	20820	26000	26000	20000	20000	20000
	212	Insurance	0	2000	2000	2000	2000	2000
	213	Official Travel Missions	3000	2000	2000	2000	2000	2000
		Total	73767	112000	107000	119000	119000	118000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	3850	20000	20000	20000	20000	20000
	305	Non-Employees' Bonuses	1120	5000	5000	5000	5000	5000
		Total	4970	25000	25000	25000	25000	25000
		Total of Activity	1249480	1598000	1391000	1421000	1436000	1443000
		Total of Program	1249480	1598000	1391000	1421000	1436000	1443000
		Total of Chapter	3001995	3527000	3198000	3542000	3268000	3293000

Capital Expenditures According to Program and Projects for the Years 2022 - 2026

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 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	008	Qualification and training expenses	1470	70000	60000	50000	50000	50000
	011	Capacity building expenses	42641	0	0	0	0	0
	012	Subscriptions, insurances	0	5000	5000	5000	5000	5000
	013	Services contracts	0	25000	20000	115000	25000	25000
	015	Operating systems and software	13128	75000	75000	45000	45000	45000
	016	Software licenses	17321	40000	40000	50000	50000	50000
	018	Computer networks maintenance	0	40000	40000	40000	40000	40000
		Total of Item	74560	255000	240000	305000	215000	215000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	27207	20000	20000	20000	20000	20000
	023	Electrical devices and equipment	30853	5000	5000	5000	5000	5000
		Total of Item	58060	25000	25000	25000	25000	25000
	506	Vehicles and Equipment						
	001	Saloon cars	0	60000	60000	0	0	0
	005	Medium-size passenger buses	47500	0	0	0	0	0
		Total of Item	47500	60000	60000	0	0	0
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	006	Furnishing and equipping the buildings and facilities	9757	10000	10000	10000	10000	10000
		Total of Item	9757	10000	10000	10000	10000	10000
		Total of Project / Treasury	189877	350000	335000	340000	250000	250000
		Total of Program	189877	350000	335000	340000	250000	250000
		Total of Chapter	189877	350000	335000	340000	250000	250000