

Chapter : 1502 Ministry of Finance/General Budget Department

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

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

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

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

Priorities and targeted results within the determined ceilings for the years 2026 - 2028 :

First Priority :

- Strengthening the implementation of results-oriented budgeting.

Key procedures to achieve the first priority :

- Preparing 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 (2026- 2028).
- Preparation of the Draft General budget law and the draftlaw of manpower tables of government ministries, departments and units for the fiscal year 2026, including the final ceilings of ministries, departments and government units and the procedures to be followed by the government in preparing the budget for the budget year and two subsequent indicative years, the main directions and expectations, the assumptions and the financial procedures on which the general budget estimates are based.

First Priority Outcomes :

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

First priority-related program :

- Budget methodology development program.

Second Priority :

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

Key procedures to achieve the second priority :

- Coordination has been made with ministries, government departments and units to provide the General Budget Department with quarterly reports to follow up and evaluate spending in its programs and follow up on the performance of the priorities, strategic objectives and programs in the General Budget Law for the fiscal year 2025.

Second Priority Outcomes :

- Enhancing the efficiency and effectiveness of public expenditure.

Second priority-related program :

- Budget methodology development program.

Third Priority :

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

Key procedures to achieve the third priority :

- Reviewing the mechanism for determining capital governorate budget ceilings and updating data related to the approved foundations and standards for distributing governorate ceilings.
- Determining the total capital ceiling for the governorates and distribute it among them based on the specified foundations and standards.
- Providing the governorates with the ceilings approved pursuant to 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, departments and government units according to jurisdiction within the General Budget Law.

Third Priority Outcomes :

- Activating planning in governorates to prepare the budgets of governorates and follow up their implementation.
- Strengthening the implementation of decentralization in the governorates and enabling executive councils and governorate councils to identify the needs and priorities of the governorates and follow up on their implementation.

Third priority-related program :

- Budget methodology development program.

Fourth Priority :

- Improving budget transparency promotion procedures.

Key procedures to achieve the fourth priority :

- The Department works in cooperation with local and international partners to enhance mechanisms for developing participation and transparency in budget preparation. Training programs have also been held on enhancing transparency and participation in general budget preparation, with the aim of institutionalizing work within effective official channels. In addition, guides and tools have been developed that contribute to enhancing financial transparency and public participation in general budget preparation and monitoring its implementation.
- The Open Budget Survey questionnaire subjects for 2025 were reviewed, and responses were provided that reflect actual practices within the budget phases, thereby enhancing Jordan's ranking in the survey results.

Fourth Priority Outcomes :

- Improving Jordan's position globally in the Open Budget Index in accordance with the Open Budget Survey (OBS) of the International Budget Partnership (IBP).

Fourth priority-related program :

- Budget methodology development program.

Priority of the needs of both genders, youth and persons with disabilities :

- No discrimination in appointments in the Department between both sexes, and supporting women's participation in leadership and supervisory positions and creating work environment suitable for persons with disabilities.
- Applying the concept of budgeting that responds to the needs of both sexes.

Key procedures to achieve the priority of the needs of both genders, youth and persons with disabilities :

- Working to implement a budget coding plan that takes into account the needs of both sexes in an additional number of targeted ministries, departments and government units, in cooperation with the Jordanian National Committee for Women's Affairs.
- Workshops and training courses were held for relevant department employees and employees of ministries, departments and government units on integrating the concept of both sexes into the general budget and enhancing the budget's response to the needs of both sexes.

The following outcomes are expected to be achieved for the priority of the needs of both genders, youth & perso

- Equal opportunities in appointments between both sexes.
- Increasing the number of females in leadership and supervisory positions.
- Enabling persons with disabilities to carry out the tasks assigned to them.

Priority-related program of the needs of both genders, youth and persons with disabilities :

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

Priority of climate change :

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

Key procedures to achieve climate change-related priority :

- The General Budget Department continues the process of recycling spent paper and using solar energy and electric cars.
- Contributing to the allocation of the necessary financial appropriations within the budgets of ministries, departments and government units to enable them to achieve their priorities related to climate change.

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

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

Program of climate change-related priority :

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

Tasks of the Ministry / Department :

- Preparing a detailed statement of the processes and procedures necessary for the preparation and approval of the General Budget Law and the body responsible for its implementation and the time prescribed therefor in accordance with a timetable prepared by the Department.
- Allocating funds for the implementation of State policy in accordance with the priorities and in order to achieve the distribution of development benefits and gains across the Kingdom's governorates.
- Preparing the draft general budget law and submission to the Cabinet.
- Preparing 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 tasks.
- Making recommendations in the final financial statements concerning all government units to the Cabinet prior to their ratification.
- Coordinating with government ministries, departments and units to respond to the recommendations of the Upper House and Lower House on the draft general budget law

The National objectives that the Ministry / Department contributes to achieving :

- 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.

The most important issues and challenges facing 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.
- 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.
- Unstable political conditions in the region resulting from unfavorable global and regional conditions and their negative impact on the national economy.
- Sudden and unexpected government decisions.
- Multiplicity of government entities that following up and assessing the performance of the ministries and government units.
- Incompatibility of the needs and requests of ministries and government departments and units with the available financial resources.
- Leakage of human competencies.

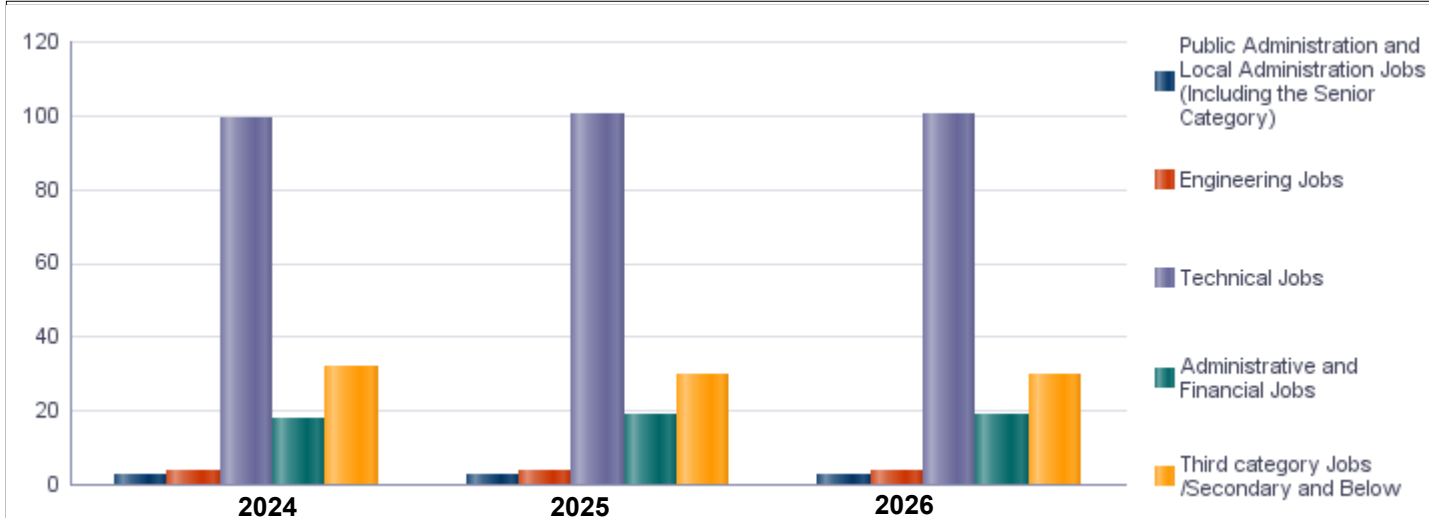
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Strategic goals of the Ministry/ Department/ Unit and Performance Measurement Indicators

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2024	2025	2025	2026	2027	2028
1 - Contributing to building a sound and stable financial situation in the Kingdom.	1 Percentage of deviation of the estimated public expenditure from the actual.	2021	2.5%	6.7%	5%	1.7%	5%	5%	5%
2 - Promoting a results-oriented budgeting approach and consolidating 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) within the Medium Term Fiscal Framework (MTFF).	2021	87%	91%	92%	92%	93%	94%	95%
	2 Jordan's ranking in the open budget index according to the open budget questionnaire of the International Budget Partnership Organization.	2021	61	60	65	64	65	66	66
3 - Contributing to the development of the structure of the government apparatus and reforming the regulatory environment.	1 Rate of created jobs to cancelled vacancies.	2023	204%	155%	100%	98%	100%	100%	100%
4 - Improving the efficiency of institutional performance.	1 Percentage of service recipients satisfaction.	2021	91%	91%	92%	92%	92%	92%	92%
5 - Contributing to the promotion of the application of fiscal decentralization in the governorates.	1 Percentage of the capital expenditures allocated to the governorates to total government capital expenditures.	2021	10.4%	8.1%	9.2%	6.9%	6.2%	6.7%	7.1%

Number of Staff in the Ministry/ Department/ Unit

Group	Job	2024			2025			Preliminary 2026		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs	Director General	1	0	1	1	0	1	1	0	1
	Director General Assistant	2	0	2	2	0	2	2	0	2
Engineering Jobs	Engineering jobs	1	3	4	1	3	4	1	3	4
Technical Jobs	Technical jobs	11	4	15	9	7	16	9	7	16
	Budget Analyst/Sector Manager	64	20	84	64	20	84	64	20	84
Administrative and Financial Jobs	Administrative and financial	12	6	18	13	6	19	13	6	19
Third category Jobs /Secondary and Below	Support jobs	26	6	32	27	3	30	27	3	30
Total		117	39	156	117	39	156	117	39	156
Total Cost of Salaries		1610922	544818	2155740	1849886	628114	2478000	1850332	636668	2487000



Most notable information about the Ministry/Department/Unit

No.	Description
1	Transforming from the traditional budget approach (items budget) to the Result Oriented Budget (ROB) concept.
2	Adopting the medium-term framework for 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
			2024	2025	2025	2026	2027	2028
2305	601	Preparing the General Budget Law and Manpower Tables Bylaw	1271796	1508000	1362000	1433000	1440000	1449000
		Total of Program	1271796	1508000	1362000	1433000	1440000	1449000
2301	601	Administrative and Support Services	1909557	1856000	1796000	1888000	1404000	1420000
		Total of Program	1909557	1856000	1796000	1888000	1404000	1420000
Total			3181353	3364000	3158000	3321000	2844000	2869000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2024	2025	2025	2026	2027	2028
2305	004	Results- Oriented Budgeting Implementation Enhancement Project	151302	271000	250000	235000	200000	200000
		Total of Program	151302	271000	250000	235000	200000	200000
Total			151302	271000	250000	235000	200000	200000

**Overall Summary of Expenditures for Chapter 1502- Ministry of Finance/General Budget
Department
for the Years 2024 - 2028**

(In JDs)

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2026 and re- estimated 2025	Indicative	
	2024	2025	2025	2026		2027	2028
Current Expenditure	3,181,353	3,364,000	3,158,000	3,321,000	163,000	2,844,000	2,869,000
Capital Expenditure	151,302	271,000	250,000	235,000	-15,000	200,000	200,000
Total current and capital expenditure	3,332,655	3,635,000	3,408,000	3,556,000	148,000	3,044,000	3,069,000

Most notable differences between estimated appropriations for 2026 and re-estimated for 2025

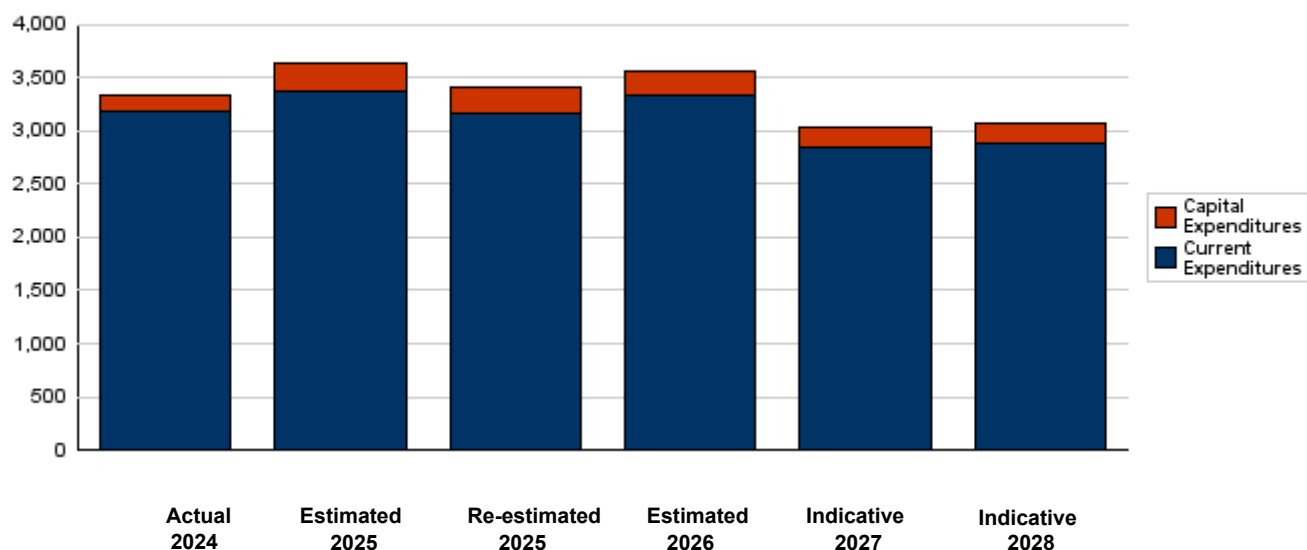
Current expenditure :

- Compensation of employees group increased by (186) thousand JDs. This increase came as a result of the natural increase in salaries and the cost of appointments for the year 2026.
- Operating expenditures allocations increased by (27) thousand JDs. This increase was concentrated in the cleaning and supplies item - including cleaning contracts.
- Other expenditures decreased by (50) thousand JDs.

Capital expenditure :

- The project to enhance the implementation of the results-oriented budget decreased by (15) thousand JDs.

(Thousands of JDs) Graph of the current and capital expenditures for the years 2024 - 2028



Overall Summary of Current Expenditures for the Years 2024 - 2028

Chapter : 1502 Ministry of Finance/General Budget Department

(In JDs)

Group	Item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	24128	23000	16000	0	0	0
	102	Unclassified Employees	185588	200000	175000	187000	188000	189000
	103	Comprehensive Contract Employees	7752	8000	8000	0	0	0
	105	Personal Cost of Living Allowance	180686	223000	185000	196000	198000	200000
	106	Family Cost of Living Allowance	14819	25000	15000	20000	21000	22000
	111	Additional Allowance	251719	270000	245000	261000	263000	265000
	113	Transportation Allowance	39455	68000	60000	68000	69000	70000
	114	Transport Allowance	8250	10000	10000	10000	10000	10000
	116	Employees' Bonuses	1138923	1175000	1175000	1150000	1150000	1150000
	120	Contract Employees	94353	106000	106000	135000	138000	141000
	121	Fixed-term Contract Employees	0	120000	81000	190000	196000	202000
		Total	1945673	2228000	2076000	2217000	2233000	2249000
2121		Social Security Contributions						
	301	Social Security	210067	250000	225000	270000	274000	278000
		Total	210067	250000	225000	270000	274000	278000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	202	Telecommunications Services	4103	7000	7000	7000	7000	7000
	203	Water	5280	7000	7000	7000	7000	7000
	204	Electricity	48115	60000	55000	60000	60000	60000
	205	Fuels	15124	25000	20000	24000	24000	24000
	206	Maintenance of Machines, furniture and acce	9557	20000	15000	20000	20000	20000
	207	Maintenance of vehicles, equipment and acce	6314	20000	20000	14000	15000	17000
	208	Repair and maintenance of buildings and acc	3879	30000	25000	25000	26000	27000
	209	Stationery,Publications and Office Supplies	17381	20000	20000	20000	20000	20000
	210	Substances and raw materials (medicines, cl	3969	12000	10000	12000	12000	12000
	211	Cleaning services and supplies including cle	23460	50000	50000	65000	65000	65000
	212	Insurance	2427	4000	4000	4000	4000	4000
	213	Official Travel Missions	938	2000	2000	2000	2000	2000
	214	Goods and services expenses	28256	42000	40000	42000	43000	45000
		Total	168803	299000	275000	302000	305000	310000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	835000	550000	550000	500000	0	0
		Total	835000	550000	550000	500000	0	0
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	4835	20000	15000	15000	15000	15000
	305	Non-Employees' Bonuses	16975	17000	17000	17000	17000	17000
		Total	21810	37000	32000	32000	32000	32000
		Total of Chapter	3181353	3364000	3158000	3321000	2844000	2869000

Overall Summary of Capital Expenditures for the Years 2024 - 2028

Chapter : 1502 Ministry of Finance/General Budget Department

(In JDs)

Group	Item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance	0	0	0	20000	20000	20000
	512	Operating and Sustaining Expenditures	86847	186000	165000	120000	130000	130000
		Total	86847	186000	165000	140000	150000	150000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	14099	15000	15000	25000	40000	40000
	506	Vehicles and Equipment	50000	60000	60000	60000	0	0
		Total	64099	75000	75000	85000	40000	40000
3113		Other Fixed Assets						
	511	Equipping and furnishing	356	10000	10000	10000	10000	10000
		Total	356	10000	10000	10000	10000	10000
		Total of Chapter	151302	271000	250000	235000	200000	200000

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

(In JDs)

Description	2024	2025	2026	2027	2028
Females	544,818	628,114	636,668	642,049	647,351
Child	0	0	0	0	0
Appropriations distributed according to population index					
Females	553,150	543,790	502,430	252,390	254,740
Child	423,689	416,520	384,840	193,320	195,120
Total appropriations directed for females	1,097,968	1,171,904	1,139,098	894,439	902,091
Total appropriations directed for Child	423,689	416,520	384,840	193,320	195,120

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

- Providing all support administrative and financial services to all directorates.

The strategic objective related to the program :

- Improving the efficiency of institutional performance.

Directorates associated with the program :

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

Services provided by the program :

- Preparing the annual budget and following up its implementation.
- Providing administrative and financial services to staff.
- Preserving and maintaining the Department's building.
- Archiving documents and protecting and preserving their assets.
- Establishing the criteria for distinguishing government performance in the department.
- Developing and updating computer systems and software.
- Control, financial, administrative and technical auditing and taking preventive and remedial measures to correct violations in accordance with the legislation in force.

Program's main outputs and results during the years (2026 -2028):

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

The Program's challenges :

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

Actions to address challenges and improve services provided:

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

The needs of both genders:

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

Staff working in the program :

The program is implemented through a functional staff in 2025 estimated with (64) staff, including (45) males and (19) females .

Appropriations directed for females and child

(In JDs)

Description	2024	2025	2026	2027	2028
Females	284,530	333,984	358,625	362,484	366,047
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	447,036	343,570	319,600	86,010	87,890
Child	342,411	263,160	244,800	65,880	67,320
Total appropriations directed for females	731,566	677,554	678,225	448,494	453,937
Total appropriations directed for Child	342,411	263,160	244,800	65,880	67,320

Key Performance indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target value	Preliminary Self Evaluation	Target Value			
			2024	2025		2025	2026	2027	2028
1 Percentage of staff satisfaction.	2018	77%	83%	83%	83%	83%	83%	83%	84%
2 Percentage of staff participating in training courses.	2018	45%	61%	50%	50%	50%	55%	55%	60%

Chapter 1502 - Ministry of Finance/General Budget Department

2301 Program Administration and Support Services

Appropriations 2301 Program Administration and Support Services Per Activities and Projects

(In JDs)

Activities and Projects	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027 2028	
Current Expenditures	1,909,557	1,856,000	1,796,000	1,888,000	1,404,000	1,420,000
601 Administrative and Support Services	1,909,557	1,856,000	1,796,000	1,888,000	1,404,000	1,420,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	1,909,557	1,856,000	1,796,000	1,888,000	1,404,000	1,420,000

Program : 2301 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	9555	9000	3000	0	0	0
	102	Unclassified Employees	81269	83000	75000	80000	81000	82000
	103	Comprehensive Contract Employees	0	8000	8000	0	0	0
	105	Personal Cost of Living Allowance	88936	100000	90000	96000	98000	100000
	106	Family Cost of Living Allowance	7204	11000	7000	10000	11000	12000
	111	Additional Allowance	90402	100000	95000	103000	103000	103000
	113	Transportation Allowance	17593	34000	30000	34000	35000	36000
	114	Transport Allowance	4990	5000	5000	5000	5000	5000
	116	Employees' Bonuses	485702	525000	525000	550000	550000	550000
	120	Contract Employees	50537	60000	60000	75000	78000	80000
	121	Fixed-term Contract Employees	0	40000	35000	95000	95000	95000
		Total	836188	975000	933000	1048000	1056000	1063000
2121		Social Security Contributions						
	301	Social Security	122228	150000	145000	160000	165000	170000
		Total	122228	150000	145000	160000	165000	170000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	202	Telecommunications Services	2780	3000	3000	3000	3000	3000
	203	Water	3955	5000	5000	5000	5000	5000
	204	Electricity	23285	25000	20000	25000	25000	25000
	205	Fuels	6188	10000	9000	14000	14000	14000
	001	Heating	0	1000	1000	0	0	0
	002	Saloon vehicles	3288	3000	3000	7000	7000	7000
	003	Transport vehicles and heavy equipment	2900	6000	5000	7000	7000	7000
	206	Maintenance of Machines, furniture and accessories	6770	10000	9000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	5982	10000	10000	7000	8000	9000
	208	Repair and maintenance of buildings and accessories	2995	16000	13000	15000	16000	17000
	209	Stationery, Publications and Office Supplies	11988	12000	12000	12000	12000	12000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	2000	6000	5000	6000	6000	6000
	211	Cleaning services and supplies including cleaning contracts	15560	30000	30000	30000	30000	30000
	212	Insurance	1407	2000	2000	2000	2000	2000
	214	Goods and services expenses	28256	42000	40000	42000	43000	45000
	001	Events and hospitality	5998	10000	10000	10000	10000	11000
	008	Advertisements and subscriptions	3209	5000	5000	5000	5000	5000
	013	Services, security and guarding contracts	11440	23000	23000	22000	23000	24000
	121	Administrative expenses	7609	4000	2000	5000	5000	5000
		Total	111166	171000	158000	171000	174000	178000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institutions	835000	550000	550000	500000	0	0
	145	Repayment of an advance/ Ministry of Finance	50000	200000	200000	300000	0	0
	146	Saving account and social solidarity	785000	350000	350000	200000	0	0
		Total	835000	550000	550000	500000	0	0
28		Other Expenditures						
2821		Other Current Expenditures						
	305	Non-Employees' Bonuses	4975	10000	10000	9000	9000	9000
		Total	4975	10000	10000	9000	9000	9000
		Total of Activity	1909557	1856000	1796000	1888000	1404000	1420000
		Total of Program	1909557	1856000	1796000	1888000	1404000	1420000

2305 Program Developing the Budget Methodology

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 :

- 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.
- M & E Unit.
- Decentralization Unit.

Services provided by the program :

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

Program's main outputs and results during the years (2026 -2028):

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

The Program's challenges :

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

Actions to address challenges and improve services provided:

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

The needs of both genders:

- Applying the concept of both of sexes-responsive budgeting through the development of a system for coding programmes and projects from both of sexes' needs perspective.

Staff working in the program :

The program is implemented through a functional staff in 2025 estimated with (92) staff, including (72) males and (20) females .

Chapter 1502 - Ministry of Finance/General Budget Department

2305 Program Developing the Budget Methodology

Appropriations directed for females and child

(In JDs)

Description	2024	2025	2026	2027	2028
Females	260,288	294,130	278,043	279,565	281,304
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	106,114	200,220	182,830	166,380	166,850
Child	81,279	153,360	140,040	127,440	127,800
Total appropriations directed for females	366,402	494,350	460,873	445,945	448,154
Total appropriations directed for Child	81,279	153,360	140,040	127,440	127,800

Key Performance indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target value	Preliminary Self Evaluation	Target Value		
			2024	2025		2025	2026	2027
1 Percentage of partners' satisfaction.	2018	90%	86%	87%	87%	87%	87%	88%

Appropriations 2305 Program Developing the Budget Methodology Per Activities and Projects

(In JDs)

Activities and Projects	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative	
					2027	2028
Current Expenditures	1,271,796	1,508,000	1,362,000	1,433,000	1,440,000	1,449,000
601 Preparing the General Budget Law and Manpower Tables Bylaw	1,271,796	1,508,000	1,362,000	1,433,000	1,440,000	1,449,000
Capital Expenditures	151,302	271,000	250,000	235,000	200,000	200,000
004 Results- Oriented Budgeting Implementation Enhancement Project	151,302	271,000	250,000	235,000	200,000	200,000
Program / Treasury	151,302	271,000	250,000	235,000	200,000	200,000
Total Program	1,423,098	1,779,000	1,612,000	1,668,000	1,640,000	1,649,000

Current Expenditures According to Program and Activities for the Years 2024 - 2028

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 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	14573	14000	13000	0	0	0
	102	Unclassified Employees	104319	117000	100000	107000	107000	107000
	103	Comprehensive Contract Employees	7752	0	0	0	0	0
	105	Personal Cost of Living Allowance	91750	123000	95000	100000	100000	100000
	106	Family Cost of Living Allowance	7615	14000	8000	10000	10000	10000
	111	Additional Allowance	161317	170000	150000	158000	160000	162000
	113	Transportation Allowance	21862	34000	30000	34000	34000	34000
	114	Transport Allowance	3260	5000	5000	5000	5000	5000
	116	Employees' Bonuses	653221	650000	650000	600000	600000	600000
	120	Contract Employees	43816	46000	46000	60000	60000	61000
	121	Fixed-term Contract Employees	0	80000	46000	95000	101000	107000
		Total	1109485	1253000	1143000	1169000	1177000	1186000
2121		Social Security Contributions						
	301	Social Security	87839	100000	80000	110000	109000	108000
		Total	87839	100000	80000	110000	109000	108000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	202	Telecommunications Services	1323	4000	4000	4000	4000	4000
	203	Water	1325	2000	2000	2000	2000	2000
	204	Electricity	24830	35000	35000	35000	35000	35000
	205	Fuels	8936	15000	11000	10000	10000	10000
	001	Heating	0	4000	0	0	0	0
	002	Saloon vehicles	3183	5000	5000	5000	5000	5000
	003	Transport vehicles and heavy equipment	5753	6000	6000	5000	5000	5000
	206	Maintenance of Machines, furniture and accessories	2787	10000	6000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	332	10000	10000	7000	7000	8000
	208	Repair and maintenance of buildings and accessories	884	14000	12000	10000	10000	10000
	209	Stationery, Publications and Office Supplies	5393	8000	8000	8000	8000	8000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	1969	6000	5000	6000	6000	6000
	211	Cleaning services and supplies including cleaning contracts	7900	20000	20000	35000	35000	35000
	212	Insurance	1020	2000	2000	2000	2000	2000
	213	Official Travel Missions	938	2000	2000	2000	2000	2000
		Total	57637	128000	117000	131000	131000	132000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	4835	20000	15000	15000	15000	15000
	305	Non-Employees' Bonuses	12000	7000	7000	8000	8000	8000
		Total	16835	27000	22000	23000	23000	23000
		Total of Activity	1271796	1508000	1362000	1433000	1440000	1449000
		Total of Program	1271796	1508000	1362000	1433000	1440000	1449000
		Total of Chapter	3181353	3364000	3158000	3321000	2844000	2869000

Capital Expenditures According to Program and Projects for the Years 2024 - 2028

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 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance						
	008	Buildings and facilities maintenance	0	0	0	20000	20000	20000
		Total of Item	0	0	0	20000	20000	20000
	512	Operating and Sustaining Expenditures						
	008	Qualification and training expenses	5060	11000	10000	10000	10000	10000
	011	Capacity building expenses	32907	15000	10000	10000	10000	10000
	012	Subscriptions, insurances	0	5000	5000	4000	4000	4000
	013	Services contracts	48880	95000	90000	50000	60000	60000
	015	Operating systems and software	0	10000	10000	3000	3000	3000
	016	Software licenses	0	10000	10000	3000	3000	3000
	018	Computer networks maintenance	0	40000	30000	40000	40000	40000
		Total of Item	86847	186000	165000	120000	130000	130000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	12834	10000	10000	20000	25000	25000
	023	Electrical devices and equipment	1265	5000	5000	5000	15000	15000
		Total of Item	14099	15000	15000	25000	40000	40000
	506	Vehicles and Equipment						
	001	Saloon cars	50000	0	0	60000	0	0
	005	Medium-size passenger buses	0	60000	60000	0	0	0
		Total of Item	50000	60000	60000	60000	0	0
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	006	Furnishing and equipping the buildings and facilities	356	10000	10000	10000	10000	10000
		Total of Item	356	10000	10000	10000	10000	10000
		Total of Project / Treasury	151302	271000	250000	235000	200000	200000
		Total of Program	151302	271000	250000	235000	200000	200000
		Total of Chapter	151302	271000	250000	235000	200000	200000