

وزارة المالية
المملكة الأردنية الهاشمية



PUBLIC FINANCIAL MANAGEMENT (PFM) STRATEGY



2022 - 2025

**OF
THE HASHEMITE
KINGDOM OF JORDAN**

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I. ABBREVIATIONS AND ACRONYM

PFM	Public Financial Management
GFMIS	Government Financial Management Information System
GFS	Government Finance Statistics
PEFA	Public Expenditure and Financial Accountability
IPSAS	International Public Sector Accounting Standards
PIM	Public Investment Management
MFU	Macro Fiscal Unit
FTE	Fiscal Transparency Evaluation
FRA	Fiscal Risk Assessment
GUs	Government Units
FCCL	Fiscal Commitment Contingent Liabilities

2. EXECUTIVE SUMMARY

The Public Financial Management Strategy (2022-2025) builds upon the efforts made in the area of financial reform, and the achievements made through the Public Financial Management Reform Strategy (2018-2021) and sets new objectives and indicators to be achieved over the coming period.

The Ministry of Finance monitors the implementation of the strategy's activities in coordination with the concerned government agencies and in line with the national goals contained in the government's national programs; the government's priorities (2021 – 2023), and the strategic plans of line ministries and government departments.

In light of Jordan's progress in the public financial management agenda, and the commendation of international institutions for the implementation of economic structural reforms during the past period, the Public Expenditure and Financial Accountability (PEFA) assessments of (2017 and 2021) and the Fiscal Transparency Evaluation FTE (2021) were made. The latter indicated that Jordan has taken important steps to enhance its fiscal transparency over the past decade and improvements in fiscal transparency practices have resulted in Jordan scoring the first place for seven

consecutive times in budget transparency in the MENA region between 2008 and 2021, ranking above global average and surpassing many countries according to the Open Budget Index (OBI) issued by the International Budget Partnership organization (IBP), Washington.

To keep abreast of recent developments in the application of international best practices in the field of PFM and to maintain close cooperation between government agencies and international institutions, the recommendations issued by international institutions in the field of improving public financial management were taken into consideration when developing this strategy, whether those recommendations contained in their international reports or comprised in the reports of technical evaluation missions during the last period, including but not limited to:

- **Fiscal Reform Program 2020-2024.**
- **Public Expenditure and Financial Accountability (PEFA) assessment report 2021.**
- **Fiscal Transparency Evaluation FTE 2021.**
- **Fiscal Risk Assessment FRA 2021.**

3. INTRODUCTION

Efficient public financial management is an essential element in the prudent management of the national economy of any State, through which financial discipline is determined by balancing revenue and expenditure components, minimizing the difference between them as far as possible, as well as determining the efficient allocation of national resources in accordance with national priorities and contributing to the economic growth rates sought by governments.

The Public Financial Management Strategy (2022-2025) aims to identify the government's direction regarding the development and reform of public finance mechanisms in line with national goals and government priorities and the financial reform program agreed upon with the International Monetary Fund IMF, to improve public finance performance, strengthen fiscal discipline, promote economic growth, and raise the standard of living for citizens.

Hence, this strategy is a continuation of previous strategies that the government, led by the Ministry of Finance and the concerned authorities, has implemented during the past years, in accordance with the government reform efforts and commitment to the priorities of the government, which contributed significantly to the advancement of public finance. The strategy presents an approach to reforming the financial management of the Kingdom for the period 2022- 2025. It also defines the way to improve public finance so as to achieve the desired results.

At the same time, the strategy has an important role in securing foreign funding to support reforms, in line with the national goals to address the impacts of the COVID-19 and global economic developments which adversely affect the national economy, in order to realize sustainable growth.

3.1 The National Objectives of the Strategy:

To Enhance economic growth rates to achieve comprehensive sustainable development goals.

To ensure continuity in the implementation of structural reforms at the level of public finance.

To develop the general budget documents in accordance with international standards.

To apply international best practices in the areas of financial control and dissemination of financial data.

3.2 Vision and Mission of the Strategy:



“A remarkable public financial management at the regional level that contributes to promoting economic and financial stability in the Kingdom”.



“To improve public financial management mechanisms, to enhance the efficiency of distributing limited financial resources across the Kingdom, and to improve financial control over public spending”.

3.3 The Priorities for Preparing the Strategy

The public financial management strategy is based on a number of priorities to ensure the achievement of sustainable economic growth rates and public financial indicators. These priorities include:



3.4 Strategy Pillars

The strategy consists of five main pillars:

1. Budget Reliability and Execution
 - Enhancing Domestic Revenues
 - Public Procurement and Tenders Management
 - Improving Cash Management
2. Public Finance Transparency
 - Dissemination of Financial Reports
 - Budget Law Documents
3. Financial Forecasting
 - Macroeconomic and Financial Forecasting
4. Asset and Liability Management
 - Public Investment Management
 - Public Debt Management
 - Public Assets Management
5. Control
 - Internal Audit
 - External Audit
 - Accounting and Reporting

3.5 Action Plan to Realize the Objectives of the Strategy



Main activities to be implemented, and their sub-activities



The timeframe for implementation



Sub-activities measurement indicators.



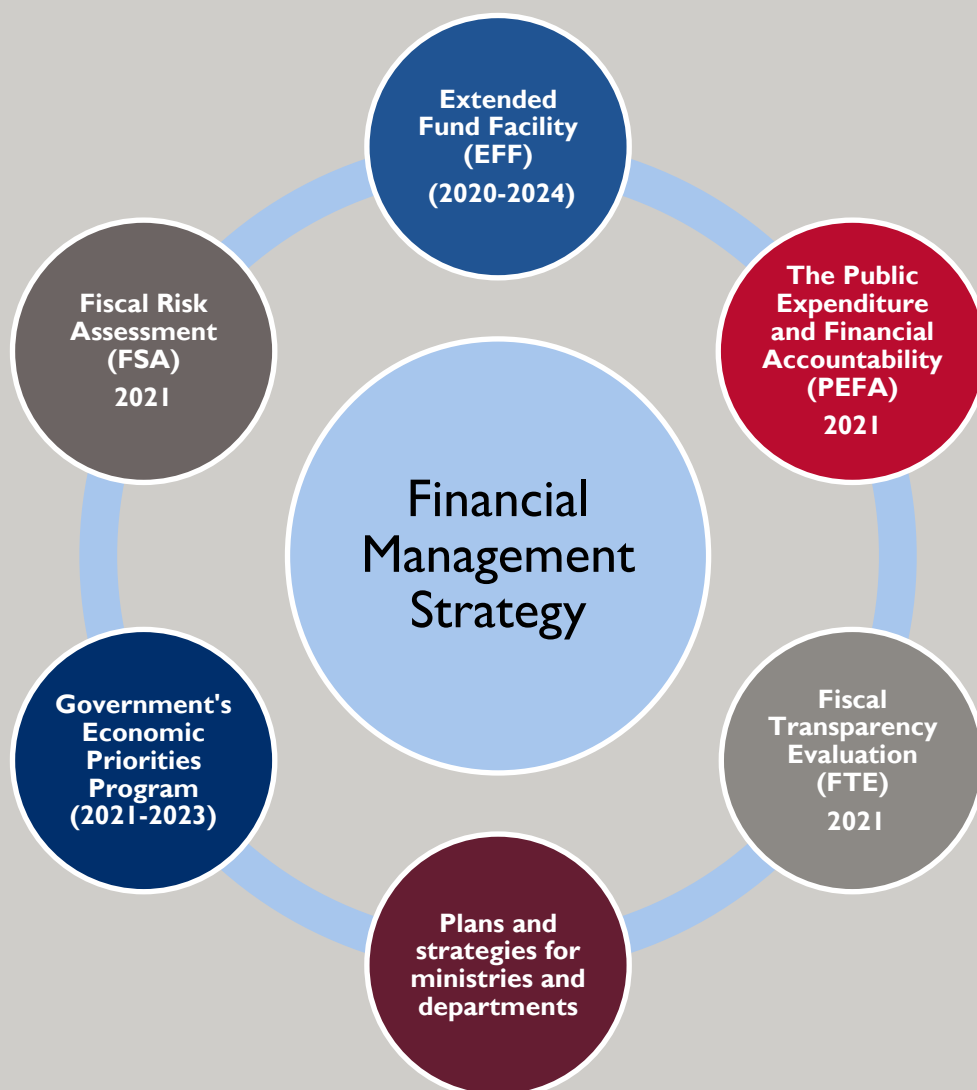
Responsibility for implementation



Participating parties.

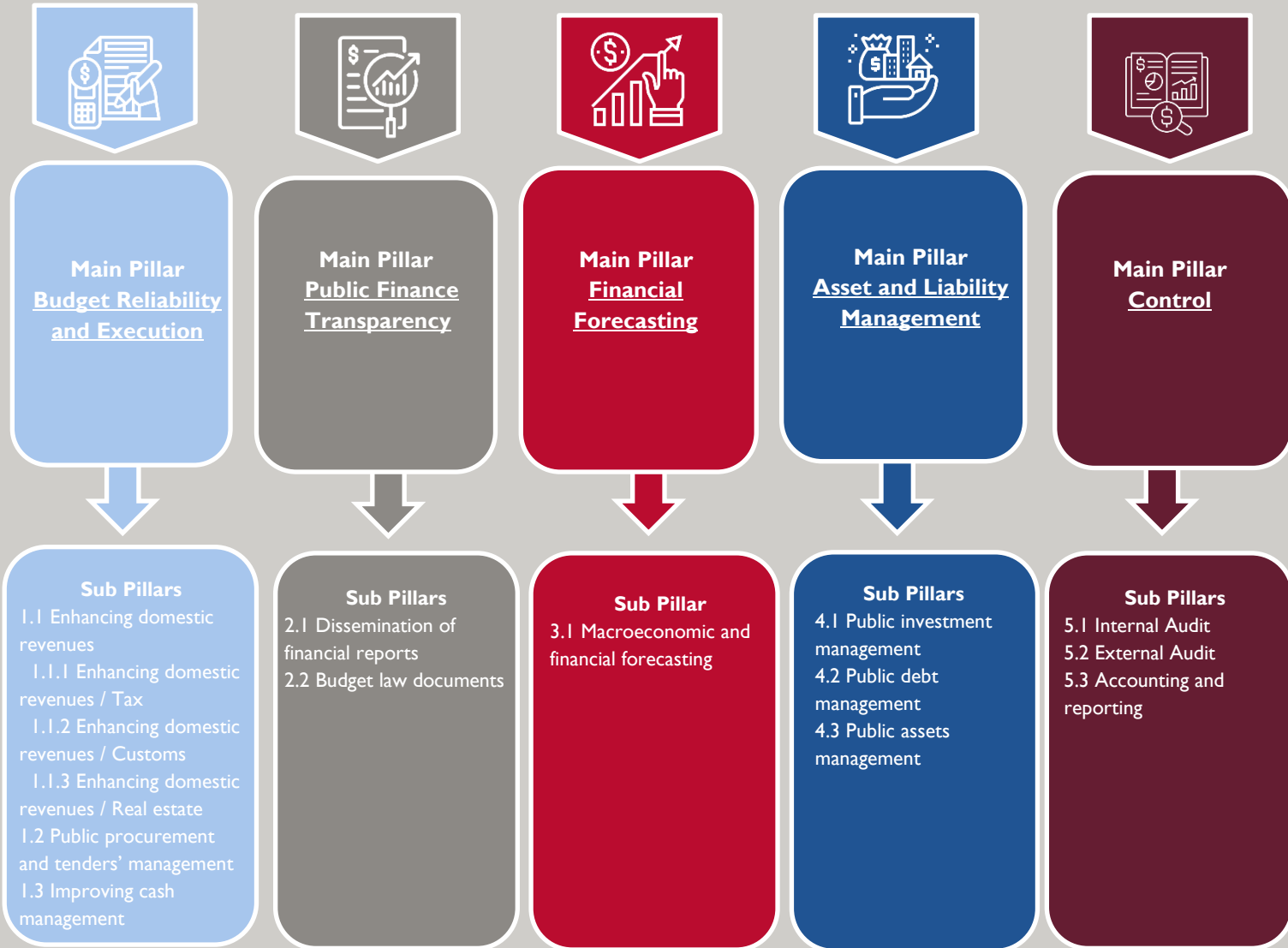


Estimated cost for the implementation of main activities.



4. STRATEGY PILLARS

The strategy consists of 5 main pillars as follows:





Pillar I: Budget Reliability and Execution

This pillar consists of 3 sub-pillars:

I.1 Enhancing Domestic Revenues

I.1.1 Enhancing Domestic Revenues / Tax

I.1.2 Enhancing Domestic Revenues / Customs

I.1.3 Enhancing Domestic Revenues / Real estate

I.2 Public Procurement and Tenders Management

I.3 Improving Cash Management

I.1 Enhancing Domestic Revenues

I.1.1 Enhancing Domestic Revenues / Tax



Objective:

To undertake a series of activities to improve tax administration, combat tax evasion and avoidance in order to boost domestic revenue without placing further financial burdens on citizens.

Key Achievements:

- Developing a plan based on risk management in identifying the sectors in which tax evasion is based and including them within the plan's procedures instead of adopting the principle of complaints.
- Introducing computerized systems to analyze and process data and information related to sectors, in order to show the deviation gap in each sector from the taxes that must be imported and taxpayers who submit inaccurate tax returns, and to identify tax differences.
- Tendering the National Invoicing System that enables the gradual transfer of all taxpayers after completion of the legislative and administrative framework for the regulation of invoices in the Kingdom.
- Reconsidering the risk criteria program, analyzing and processing taxpayers' data in a way that enables auditors to provide all the risks of the taxpayer whose tax file will be audited and providing such information to the auditor without the need to request it.
- Carrying out a field survey of non-registered taxpayers who meet the registration threshold. This survey was developed in an institutional and sustainable basis so that taxpayers who must register for tax are identified and educated on the bases of tax compliance to avoid their registration with a retroactive effect from reaching the registration threshold.
- Implementing a debt management strategy aimed at improving the efficiency of collection and collection of outstanding debt due from taxpayers, as the strategy enables legal measures to be taken in order to raise the efficiency of collection.
- Providing compliant taxpayers with all services electronically instead of paper-based and traditional services, where the services of tax clearance, tax number and tax registration certificate were added electronically, in addition to other e-services such as submitting a tax return, paying taxes, and obtaining a tax statement.
- Tendering for a computerized financial tax system that enables access to data and information necessary for decision-making and analysis to improve the efficiency of tax audit and collection.
- Raising audit efficiency by changing the audit methodology and the use of international standards and practices in auditing, as the audit mechanism began to change into work teams, in addition to adopting new bases for audit samples.
- Separating the appeal committees from audit committees so that the appeal process has become independent.

Future Plans and Aspirations

- Managing and regulating tax work, to ensure that Treasury is provided with revenues that will enable it to serve the citizen in line with global best practices, which include:
 - Strengthen results-oriented tax audit plans and deter inaccuracies in submitted tax returns, with proactive and systematic measures in place to assess the tax gap in an advanced and effective manner.
 - Improve budgets compatibility with previous years' estimates by improving technical directorate performance plans and providing accurate information and performance reports on resources and taxes collected, contributing to budget accuracy and policy-based fiscal strategy based on macroeconomic forecasts.
- Adopting systematic monitoring and control systems for tax revenues through accurate reporting by corporate taxpayers, carrying out a set of actions to ensure compliance, detecting and deterring the filing of inaccurate tax returns, and stimulating the filing of accurate tax returns with control mechanisms to ensure this.
- Ensuring the provision and clarification of taxpayers' rights to appeal tax assessment for a fair review based on a transparent and understandable legal framework by taxpayers, with readily available evaluation mechanisms, and ensuring independent, transparent decisions and procedures to resolve disputed issues in a timely manner.
- Ensuring the availability of the critical pillars on which tax administration relies on, by providing inputs for accurate planning of government budget processes for estimated tax revenue and ensuring management of the revenue accounts system and tax refund payment mechanisms.
- Providing policies for accountability and transparency as foundations for good governance, while institutionalizing them, to ensure that the tax administration is responsible for the way in which public resources and tax revenues are used to serve the community and strengthen the community confidence through openness and disclosure to officials, government authorities, the legislature, and society.
- Accession to international conventions such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting and ensure the application of thousands of tax treaties.
- Achieving the highest levels of voluntary tax compliance and the efficient and effective application of tax legislation and procedures.
- Strengthening the confidence of taxpayers in the e-tax services in accordance with state-of-the-art systems to meet the needs of the stakeholders by ensuring the application of good governance concepts in the use of revenue collection electronic systems.
- Managing and developing human competencies, fostering a culture of creativity, innovation and institutional excellence in the work environment, and developing the department's infrastructure, which largely contributes to raising the efficiency of the public sector and its employees to deliver better services.

Main Pillar I: Budget Reliability and Execution

Sub-pillar (I.1): Enhancing Domestic Revenues

Sub-pillar (I.1.1): Enhancing Domestic Revenues / Tax

Main Activity	Time Frame
Main Activity (1): Project of applying the Transfer Pricing TP	2022
Main Activity (2): Income Tax Bylaw for corporations registered in Development Zones	2022
Main Activity (3): Electronic digital control - Cigarettes	2022
Main Activity (4): Information and data processing (audit sample filtering)	2022
Main Activity (5): Fawateery Project	2022
Main Activity (6): Applying the supply rule under GST Law	2022
Main Activity (7): Unifying tax administration with Aqaba Special Economic Zone Authority (ASEZA)	2022

1.1.2 Enhancing Domestic Revenues / Customs



Objective:

To stimulate the investment environment in the kingdom by applying the best global practices in providing customs services and developing various customs systems, taking into account the recommendations issued by the World Customs Organization (WCO).

Key Achievements:

The Anti-Corruption and Integrity Program (A-CIP) was launched in 2019, which offers a structured, multi-year, results-oriented approach to address corruption in customs administrations and make a positive impact on society by improving the business environment across borders, through:

- Increasing the level of transparency with service recipients.
- Increasing the effectiveness of the audit and investigation tools used.
- Building the capacity of workers in control agencies, developing their selection criteria, and following up their performance.
- Finding an independent mechanism to review and evaluate the investigation results.
- Adopting a mechanism to analyze the observations of control agencies and how to benefit from such observations in work development.
- Developing a mechanism for identifying integrity risks, including all areas and functional levels to analyze them and identify preventive measures to prevent them from occurring.

Information Technology

Processes and procedures in all customs directorates and centers have been updated and developed to provide distinguished customs services to customers. The year 2020 witnessed a continuation of the expansion of the implementation of pilot projects and the application of computerized systems that are in line with the exceptional circumstances in the country and the whole world. Moreover, work has been done to facilitate, simplify and control customs operations in all their dimensions.

Golden List Program

Establishing the principle of genuine partnership with the private sector on the basis of shared responsibility. Hence, six (6) new companies have been included in the Golden List program of the Customs Department during 2020, after the Compliance Assessment Committee completed the subsequent field audits, which include verifying the compliance of these companies with the legislation and customs regulations in force and the adequacy of the internal control systems available, in addition to verifying the availability of safety measures and systems in line with international standards, bringing the number of companies on this list until the end of 2020 to (109) companies.

Silver List Program

This program offers a range of facilities for listed companies, most notably the expansion of green and yellow lanes, the use of pre-clearance service in accordance with the regulations in force and the priority of completing the customs declarations of silver list companies in the field of import and export. The Silver List program also includes a set of conditions aimed at improving the private sector's awareness of customs compliance requirements and allowing committed SMEs to benefit from the facilities and privileges provided by the Customs Department, in addition to motivating compliant companies with a large business activity to apply for the Silver List program, where in 2020 (278) companies were included to make the total number of companies on this list (395) companies in this program.

Customs Value

- Reviewing the list of new clothes imported from Turkey.
- Reviewing the prices of carpet types, which were in effect since 2009, and a brochure was issued in this regard.
- Amending the indicative list of new Chinese clothing.
- Introducing a value-based decision model for vehicles, which contributed to the speed and clarity of decision completion.

Future Plans and Aspirations

- **Restructuring customs tariff segments:**
 - Revitalizing the domestic commercial sector and enabling citizens to buy their needs at affordable prices.
 - Reducing smuggling.
 - Reducing manipulation of authorized values.
 - Ending manipulation of the customs ratio for dual-use items.
 - Protecting domestic industries.
- **Developing the customs exemptions scheme.**
 - Increasing customs control over the entities benefiting from the exemption.
 - Creating a unit specialized in granting exemptions affiliated to the Prime Ministry.
- **Streamlining Control Agencies (CAs)**
 - Promoting the competitiveness of national goods and services.
 - Reducing trade costs, removing obstacles and repetitive procedures by more than one CA, and unifying the reference and the government decision on exported and imported goods.
 - Determining the extent of CAs contribution to achieving the objectives for which they were established and identifying the most critical obstacles facing CAs.
- **National Export Center.**
 - Establishing a single point for all exporters in the Kingdom so that the interested person (the exporter) can complete all the requirements of government departments and security departments to export goods and organize customs declarations before the goods are entered to the customs yards and exported outside Jordan.
- **Risk Management and Post-clearance Audit (PCA) system.**
 - Facilitating trade activity.
 - Increasing the effectiveness of control.
 - Reducing the time to complete the service.
- **Government in-advance licenses**
 - Creating an e-government platform that allows traders to obtain import and export licenses for their goods electronically after submitting the required information to all agencies at once and for once. Such concepts allow the trader to obtain licenses and approvals in advance before the goods arrive at customs centers.

Main Pillar I: Budget Reliability and Execution

Sub-pillar (I.1): Enhancing Domestic Revenues

Sub-pillar (I.1.2): Enhancing Domestic Revenues / Customs

Main Activity	Time Frame
Main activity (1): Restructuring customs tariff segments to ensure enhancing competitiveness of the national economy	2022-2025
Main activity (2): Developing customs exemptions scheme in order to increase control over the entities benefiting from the exemptions	2023
Main activity (3): Streamlining control agencies to unify the reference of government decisions regarding trade facilitation	2022
Main activity (4): A.I. based risk management system tailored to changes in order to increase the effectiveness of control over trade activity	2022
Main activity (5): Applying the post-clearance audit (PCA) tool approved by WCO with the aim of facilitating trade and better control	2022-2023
Main activity (6): Establishing the National Export Center to complete all export requirements in a single location	2022-2023
Main activity (7): Developing and launching of an e-government platform that allows traders to obtain import and export licenses for their goods electronically	2022

1.1.3 Enhancing Domestic Revenues / Real Estate



Objective:

To improve real estate activity across the kingdom and facilitate the services for service recipients of all categories, to strengthen data and information security and reduce the number of real estate ownership disputes.

Key Achievements:

- **Issuing the Real Estate Ownership Law.**

The Real Estate Ownership Law No. (13) was issued in 2019 and is characterized by comprehensiveness and harmony. It also takes into consideration the updates witnessed by Jordan's real estate market, including compound estate, where all legislations which are related to the real estate ownership have been combined into one integrated, harmonious legislation. In addition, the law is in line with the updates on real estate sector as it meets the needs of investors and requirements of real estate ownership protection. It further facilitates the procedures and promotes investment in real estate sector which, in turn, reflects goodly on national economy.

- **Launching e-services.**

Many e-services were launched so that citizens can utilize them remotely without having to visit the department premises. This is to reduce time, effort and costs, and is done using the e-payment service.

These e-services include but are not limited to:

- Ownership list statement.
- A copy of an ownership statement (Koshan)
- Cadastral Map
- A copy of an ownership statement (Koshan) for agencies
- Changes statement
- Lack of possession certificate

- **Forming a committee for co-property settlement.**

A committee was formed to exclusively handle and decide on the co-property settlement requests.

- **Applying the administrative value (Mass Appraisal).**

Work has been done on finding an estimate administrative value (estimated) for properties, where human intervention is not allowed and where the estimate is calculated based on a valuation system to realize justice, enhance revenues and prevent communication of service recipient with the employees to this particular end.

Future Plans and Aspirations

- Issuing the law of land registration fees.
- Two draft laws were prepared, i.e., the law of land registration fees and the law of real estate sales tax, to be aligned with the Jordanian Constitution and never contradict with any other law. Moreover, the draft laws were submitted to the official institutions to legally proceed with them and duly approve them, as they are expected to be approved during 2023.
- Completing the application of administrative value (mass appraisal).
- Applying the administrative value, which is now applied at some registration directorates, at all directorates.
- Archiving all the DLS documents.
- All documents are to be archived in the e-archiving system which is linked with computerized systems. This is to facilitate the documents retrieval and use them to complete the procedures and transactions in a way that reflects the service recipients' satisfaction.

Main Pillar I: Budget Reliability and Execution

Sub-pillar (1.1): Enhancing Domestic Revenues

Sub-pillar (1.1.3): Enhancing Domestic Revenues / Real Estate

Main Activity

Time Frame

Main Activity (1): Providing a legislative working environment related to registration and transaction fees and their consistency

2022

Main Activity (2): Finalizing the real estate database (archiving).

2022

Main Activity (3): Re-studying and re-engineering the work procedures

2022 – 2024

1.2 Public Procurement and Tenders Management



Objective:

To execute a number of activities to promote the transparency of public tenders and to apply Jordan National E-Procurement System (JONEPS).

Key Achievements:

- Merging the General Supplies Department and the Joint Procurement Department into a single department, and issuing the Public Procurement Bylaw No. 28 of 2019, which has unified more than 50 different bylaws. This new bylaw has included very important amendments on public procurement processes so as to improve their quality and transparency. It has also included the following sub-pillars:
 - One e-portal for the procurement processes and for providing the data of all public procurements.
 - Formation of a committee that is specialized in the procurement policies, oversees the development of public procurement policy, and controls its execution by coordinating with the stakeholders and performing other related tasks.
 - Obligation of the relevant government entities to develop their annual plans and submit them to the Government Procurement Department so as to plan and coordinate the procurement process based on their plans.
 - Formation of the 'Public Procurement Complaints Committee' which decides on the bidders' complaints and other stakeholders' complaints who are involved in the procurement process.
 - Preparation of 'Standard Solicitation Documents' that unifies the templates used by bidders for different types of procurement, which makes it easy for bidders to submit their offers, and for the government entities to evaluate these submitted offers.
 - Preparation of a code of conduct under the name 'codes of ethics and conduct'. This code is to help public employees participating in the procurement process adhere to its principles.
 - Standardization of specs for all government entities taking part in the procurement process (floor tiles, offices, office supplies, etc.).
- The new bylaw has further included appendices that identify the following:
 - Management of public procurement contracts.
 - Control over the government supplies and warehouses.
 - Values of the procurement documents.
 - Rewards for the committee members and secretaries.
- Issuing an amended bylaw in 2022 for the aim of adding the terms and conditions that govern the procurement of supplies, consultation services and technical works and services needed by the armed forces and security services.
- Launching JONEPS, which has become the key portal for all public procurements, and which aims to:
 - Promote transparency and integrity in the procurement procedures and practices.
 - Improve the procurement process efficiency by reducing the procurement cycle time to the minimal, increasing the value for money and enhancing accountability.
 - Improve the secrecy and validity of transactions among public institutions which are involved in the procurement processes, and among suppliers as well.
 - Develop a shared database and an e-tracking system for procurements (Procurement Management System) so as to facilitate control, timely reporting and public procurement planning.
- Launching the contract program manager (CPM) system as a functional unit in JONEPS. Such a unit assumes the responsibility of automating contract management and computerizing the departments' annual procurement plans, i.e., it acts as a reference in planning procurement processes.
- Preparing the national strategy of public procurement training in cooperation with the Institute of Public Administration (IPA) and the World Bank aimed at building the capacity of those working on public procurement. On this occasion, work is being done to find a vocational career path for the procurement functions (jobs).

Future Plans and Aspirations

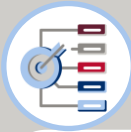
- Completing the development works on Government Inventory Management. & Control System GIMCS and upgrading the technology used in the system, adding the missing functions to it and integrate it with both JONEPS and the electronic tracking system for public vehicles (ETSPV), and expanding it to include drugs and medical supplies.
- Developing a training strategy to build the capacity of those working on the inventory management and simultaneously working along with the stakeholders on setting a vocational career path for the inventory functions (jobs).
- Completing the development of JONEPS and integrating it with the government automated systems, i.e., GIMCS, GFMIS, CIMS, etc., so as to reflect all amendments made after the issuance of the Public Procurement Bylaw No. 8 of 2022, such as the modern procurement methods (the reverse auction and the framework convention), in addition to assigning the beneficiaries to manage the contract and deploy the system to automate all tenders submitted through it.
- Updating the organizational structure and strategic plan of the Government Procurement Department (GPD) to be aligned with the changes that took place after the issuance of the Public Procurement Bylaw No. 8 of 2022.

Main Pillar I: Budget Reliability and Execution

Sub-pillar (I.2): Public Procurement and Tenders Management

Main Activity	Time Frame
Main Activity (1): Managing and automating public procurement	2022-2025
Main Activity (2): Managing and automating public inventory	2022-2025

1.3 Improving Cash Management



Objective:

To develop and improve cash management gradually using approved methodologies for documentation, evaluation and application based on the main cash management pillars in the cash flow plan.

Key Achievements:

Adopting a work methodology that paves the way for prescribing and evaluating cash management, the needs and requirements of development to be gradually applied on the cash management pillars in the cash flow plan, financial plans for revenues and expenditures, the treasury single account (TSA), accounts of trusts and accounts of advances.

Future Plans and Aspirations

- Adopting a documentation methodology based on the international standards to document the status quo (As-Is) of all cash management pillars.
- Evaluating the status quo based on the best practices and accumulated experiences.
- Identifying the work needs and requirements for developing and activating the cash management pillars.
- Activating an application mechanism based on the effectiveness of procedures and automation as far as possible.

Main Pillar I: Budget Reliability and Execution

Sub-pillar (1.3): Improving Cash Management

Main Activity	Time Frame
Main Activity (1): Documenting the current status (As-Is)	2022-2023
Main Activity (2): Evaluating the current status	2022-2023
Main Activity (3): Identifying the requirements for improvement and development	2022-2024
Main Activity (4): Application mechanisms	2023-2024



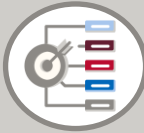
Pillar 2: Public Finance Transparency

This pillar consists of 2 sub-pillars:

2.1 Dissemination of Financial Reports

2.2 Budget Law Documents

2.1 Dissemination of Financial Reports



Objectives:

- To enhance the transparency of financial data, present them in a clear manner, whether to decision-makers or citizens, to publish them in the right time by sharing the financial data that are unified, comprehensive and based on the international standards at the level of the general government to the stakeholders, and to provide the stakeholders with the financial data of government units (GUs), which helps regulate the GUs reporting, improve planning and transparency, and make well-informed decisions.
- To make the financial data of the Government Financial Management Information System (GFMIS) available for the stakeholders using advanced technologies that would help provide accurate and reliable information in time and as required.

Key Achievements:

- Re-classifying the government entities, i.e., ministries, departments, institutions, GUs and municipalities based on the general government concept and in agreement with the IMF, whereas more than 200 government entities were classified and distributed according to their classification in the general government which comprises the central government, local government and investment funds.
- Collecting the general government data with all their details quarterly based on the adopted classification.
- Issuing the general government's financial bulletin with the new classification which includes the past years.
- Re-classifying the GUs based on the public sector concept and in agreement with the IMF and distributing the GUs according to their classification in the public sector: General government, financial and non-financial state-owned enterprises (SOEs).
- Developing and deploying the GUs' e-portal (first phase) to help submit the standardized forms of monthly financial positions which can be used by GUs and processed electronically.
- Creating a website to be used by the GUs in submitting monthly financial positions, where each GU is able to fill and upload the forms that represent its financial position.
- Establishing the GUs Accounts Division / General Accounts Directorate which is responsible for conducting training courses and paying field visits to enhance and support the GUs in meeting the reporting requirements.
- Adopting an action plan for issuing the final accounts before the constitutional date is due. Moreover, it has been planned that the final accounts will be issued through GFMIS in the coming years.
- A table of tax expenditures for the years 2019-2020 has been prepared, which is a main requirement for preparing the general budget law based on the financial reforms carried out by the Ministry of Finance. In addition, the calculation of this table aims to estimate the volume of the treasury's lost revenues resulted from exemptions and preferential tax rates. This table is included in the general budget law for the purpose of achieving greater transparency and keeping the decision-makers up to date with the present situation to enable them to make appropriate decisions in the realm of tax policies.
- Financial reports are being prepared according to the cash basis, specifically to the optional requirements of the relevant standard in the international financial reporting standards (IFRS), which is considered the most significant standard and the transitional stage between the cash basis and the accrual basis, where the cash basis reporting standard encourages the disclosure of some items. The most important of these items are:
 - Disclosure of assets and liabilities.
 - Disclosure of progress in the transition to the accrual basis based on the International Public Sector Accounting Standards (IPSAS).

Future Plans and Aspirations

- Providing direct means of communication (E-portal for the General Government) to import detailed financial data, consolidate and compile them electronically at all levels of the general government in line with the classification of chart of accounts and the Government Finance Statistics Manual GFSM for 2014, issued by IMF.
- Consolidating and merging financial data as required (electronically) and in line with GFSM 2014.
- Issuing the General Government Finance Bulletin electronically on a monthly basis.
- Updating the GUs' e-portal (first phase) to submit monthly financial positions based on the trial use.
- Deploying GFMIS to all chapters (ministries, departments and GUs) within the general budget law.
- Issuing the final account through GFMIS.
- Publishing a tax expenditures' forecast for the next two years of the budget year.
- Developing the GUs' e-portal (second phase) to execute the virements electronically based on the legislation in force and the requirements of the General Budget Department GBD.
- Developing the GUs' e-portal (third phase) to submit the monthly financial summary forms and process them electronically.
- Developing e-services on the e-portal to help GUs prepare, execute, and report their budgets electronically.
- Issuing the GUs' final accounts using the GUs' e-portal.
- Developing techniques that contribute to extracting data from GFMIS in a flexible and practical manner that allows the data to be provided and displayed (on dashboards) in the required manner and time sequence based on the data user's needs.
- Developing techniques for extracting periodic reports from GFMIS in a flexible manner that allows modification of the inputs, in addition to techniques that permit the development of automated procedures compatible with GFMIS to help keep pace with the requirements of developing work mechanisms in terms of automation and time saving.

Main Pillar 2: Public Finance Transparency

Sub-pillar (2.1): Dissemination of Financial Reports

Main Activity	Time Frame
Main Activity (1): General Government (GG) data	2022-2024
Main Activity (2): Government Units (GUs) data	2022-2024
Main Activity (3): GFMIS data	2022-2024
Main Activity (4): Tax expenditures	2022 - 2023

2.2 Budget Law Documents



Objective:

To provide more comprehensive and transparent reports on financial statements based on the targeted international standards, contribute to improving the efficiency and effectiveness of services provided to citizens in all sectors, maintain the sustainability of government policies and ability to meet their requirements for the medium term, and enhance financial discipline within the medium-term spending, in accordance with the principles of (stability, transparency, accountability, allocation, validity, and comprehensiveness) in the General Budget Law No. (13) of 2021.

Key Achievements:

- Transforming from the traditional budget approach (item budgeting) to the adoption and application of the Results-oriented Budget (ROB) approach, and adopting the Medium-term Budget Framework (MTBF), which involves preparing the budget for three years.
- Adopting a new chart of accounts that allows the classification of budget items based on each of the economic, administrative, functional, geographical, sectoral, financial, and program-based classifications. In addition, the gender allocations have been introduced since 2011, especially those aimed at meeting the needs of women and children.
- Working on activating a comprehensive, integrated Monitoring and Evaluation (M&E) system to improve the efficiency of the allocation process on the level of expenditure programs for all ministries, departments and GUs within the General Budget Law. The M&E system will also improve the effectiveness of financial allocation and planning so as to realize the aspired the sectoral goals.
- framework has reinforced a number of PFM principles represented in comprehensiveness, validity, allocation, accountability, transparency and stability. It also provides the responsible government institutions with legal coverage for the stages of budget preparation and execution, and control over public finance.
- Contributing to developing legislative and technical frameworks and procedural visions for the management and implementation of public investments. Furthermore, based on the legislation in force, the General Budget Department (GBD) has played an important role in enhancing its effects of public investments on national economy by providing the financial allocations required for their implementation, in line with the national priorities and plans.
- Preparing a procedures manual for preparing governorate budgets and publishing it on the department's website.
- Improving the effectiveness of financial allocation and planning by adopting initial, partial expenditure ceilings for ministries and departments in the early stages of budget preparation, which grants the ministries, departments and GUs more flexibility in adapting their plans and programs with the aspired financial targets and available financial resources.
- In the decentralization aspect, a standard mechanism has been developed to ensure the fair distribution of available financial resources among the governorates of the kingdom.
- Adopting a new comprehensive legal framework was adopted in the aspect of promoting public financial reforms to regulate the process of managing public finance and define the responsibilities and roles of official authorities in the public financial management, starting with preparing the annual budget and ending with controlling the public finance and public-private enterprises (PPEs). Moreover, the new legal
- Scoring the first place in budget transparency in the MENA region between 2008 and 2021 and surpassing many countries according to the Open Budget Index (OBI) issued by the International Budget Partnership organization (IBP), Washington.

Future Plans and Aspirations

- Contributing to directing and disciplining public spending based on the government plans and priorities.
- Activating the Monitoring and valuation (M&E) system to evaluate the performance of line ministries, departments and GUs.
- Strengthening the ROB approach.
- Paying more attention to the analytical aspect of public spending.
- Improving Jordan's global rank in budget transparency (open budget).
- Supporting the developmental aspect of capital spending in the governorates to ensure that it is directed towards improving the services provided to citizens in the governorates.
- Improving the efficiency and effectiveness of spending programs and of preparing and executing the state budget.
- Linking the financial allocations with the aspired results of the spending programs, i.e., providing high-quality goods and services to citizens in all sectors.
- Maintaining the government policies sustainability and the ability of meeting their financial requirements and strengthening financial discipline within the Medium-term Expenditure Framework (MTEF).
- Realizing a more comprehensive, transparent budget, communicating better with the public and reflecting their developmental needs and priorities in the budget.

Main Pillar 2: Public Finance Transparency

Sub-pillar (2.2): Budget Law Documents

Main Activity	Time Frame
Main Activity (1): Increasing the comprehensiveness of budget documents	2022-2025
Main Activity (2): Improving the comprehensiveness of spending programs performance information	2023-2025
Main Activity (3): Maintaining the consistency of financial allocations in the general budget law within the Medium-term Expenditure Framework (MTEF)	2024-2025

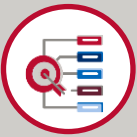


Pillar 3: Financial Forecasting

This pillar consists of One sub-pillar:

3.1 Macroeconomic and Financial Forecasting

3.1 Macroeconomic and Financial Forecasting



Objective:

To provide forecasts for the most prominent macro fiscal variables, as well as the most significant financial indicators, especially those related to public revenues and expenditures, in a way that contributes to the development of plans and policies which support the sustainability of public finance and the realization of a stable economic, financial environment.

Key Achievements:

- Establishing the Macro Fiscal Unit (MFU) which is responsible for building standard models, conducting fiscal and financial forecasting, and providing fiscal analysis and financial performance risks.
- Developing the Mid-term Financial Framework (MTFF) based on a standard fiscal model for analysis and forecasts of main fiscal indicators and public financial forecasts and forecasting the basic and alternative scenarios and using such forecasts in preparing the MTFF.
- Analyzing local and international updates on the most significant fiscal and financial indicators.

Future Plans and Aspirations

- Completing the work on building and updating standard fiscal models and using the outputs in conducting fiscal forecasts and analyses.
- Preparing the public financial performance risk report.
- Conducting fiscal studies to help develop and stabilize the fiscal and financial environment.

Main Pillar 3: Financial Forecasting

Sub-pillar (3.1): Macroeconomic and Financial Forecasting

Main Activity	Time Frame
Main Activity (1): Preparing the Economic and Public Financial Outlook Report	2023-2025
Main Activity (2): Economic and financial risk reports	2023-2025



Pillar 4: Asset and Liability Management

This pillar consists of 3 sub-pillars:

4.1 Public Investment Management

4.2 Public Debt Management

4.3 Public Assets Management

4.1 Public Investment Management



Objectives:

- To evaluate and review the proposals of the government capital/investment projects through a clear methodology that takes into account the economic, financial, technical, environmental, and social aspects, and to arrange these proposals based on the national and sectoral priorities to realize efficient spending.
- To identify the new capital/investment public projects which will be included in the general budget law and evaluating the economic viability of these projects, in addition to coordinating with ministries and government institutions to register their projects electronically on the national registry of public investment projects.
- To follow up on the workflow of the government capital/investment projects throughout their lifecycle and the reasons why their implementation might take longer time than it should, or why they might not achieve their aspired goals or even fluctuate in a certain stage. In addition, giving recommendations on these projects to the entities concerned.

Key Achievements:

- Mainstreaming the first guidebook of the project concept note and that of the feasibility study on all ministries and government institutions to be adopted upon preparing the new capital/investment projects cycle for 2023, under the Prime Ministry's letter no. 13m/2022/42599, dated on 22 June 2022.
- Receiving the e-platform of the national registry system for public investment projects (NRIP) by the developing company and officially launching the system.
- Submitting a solicitation tender for reviewing the public investment management portfolio and following up on it.

Future Plans and Aspirations

- Adopting a partnership methodology through which the community/stakeholders can contribute to so as to promote their participation in the evaluation of the government capital/investment projects before and during the implementation of the projects and be able to assess their social consequences on the beneficiaries.
- Fully reviewing the government capital/investment projects portfolio and drafting a number of recommendations on improving and developing the mechanism of public capital spending with the assistance of the company which will be contracted for this particular end.
- Adopting the dashboard of the NRIP system as a platform to enter any capital/investment project proposal and any PPP project proposal in a comprehensive manner for all public investment projects, according to what is mentioned in H.E the Minister of MOPIC's letter no. 5/2/53/5270, dated on 3 July 2022.
- Completing the procedures of linking the NRIP system with GFMIS and JONEPS and any other system which intersects with the NRIP system throughout the lifecycle of the capital/investment projects and PPP projects (on the long-term).

Main Pillar 4: Asset and Liability Management

Sub-pillar (4.1): Public Investment Management

Main Activity	Time Frame
Main Activity (1): Launching the national registry system for public investment projects (NRIP)	2022
Main Activity (2): Reviewing and evaluating the new public capital/investment project proposals that should be included in 2023's budget	2022
Main Activity (3): Reviewing the portfolio of the ongoing public, capital projects	2022

4.2 Public Debt Management



Objective:

To ensure that the government's financing needs are met, and its obligations are always fulfilled at the lowest possible cost in the medium and long term, based on a reasonable and acceptable degree of risk, whereas monthly reports comprising domestic and external debts are published, including debts of GUs guaranteed by the government, and debts arising from treasury advances to the National Electric Power Company (NEPCO) and Water Authority of Jordan (WAJ).

Key Achievements:

- Preparing the medium-term debt management strategy of 2017-2021 and publishing it on the MOF's website.
- Establishing the FCCL Unit.

Future Plans and Aspirations

- Developing a new strategy for managing public debt for the years 2022-2026, which includes the government's plan on public debt policy sought by the government to implement it in the medium term to reach an optimal structure for the public debt portfolio and reflects the government's directions in the preference between cost and risks. The goal of developing this strategy is to help achieve the following:
 - Making financing decisions based on a clear understanding of the costs and risks of current and future debt.
 - Making government decisions on the future debt structure.
 - Achieving a better understanding of the government borrowing policy.
 - Managing and monitoring contingent liabilities and debts of independent institutions with the guarantee of the government and developing a mechanism to oversee PPP projects.
 - Planning the financial policy in a way that strengthens and enhances financial stability in the state.
- Developing and updating the plan of issuing the government bonds on a quarterly basis.

Main Pillar 4: Asset and Liability Management

Sub-pillar (4.2): Public Debt Management

Main Activity	Time Frame
Main Activity (1): Updating the public debt strategy for 2022-2026	2022-2025
Main Activity (2): The government bonds issuance plan	2022-2025

4.3 Public Assets Management



Objective:

To account, evaluate and monitor government financial and non-financial assets, in addition to raising the efficiency of government investment returns and improving management, transparency and governance standards.

Key Achievements:

The process of transforming from the cash basis to the accrual basis:

- Developing the financial policies on the accrual basis: 11 policies out of 16 expected policies have been completed.
- Conducting (6) training programs for the ministry's employees and employees of the ministry's departments to obtain the ACCA-IPSAS certificate, and the number of certificate awardees was 93 employees.
- The procedures for stock-taking property, equipment and factories, and determining the useful life and recognition thresholds of property, equipment and factories have been completed.
- Developing a chart of accounts on the accrual basis.

Future Plans and Aspirations

- Developing an action plan to implement the fixed assets program in the government.
- Maximizing public investment returns in light of moderate financial risk ratios and effectively dealing with economic changes to ensure economic development promotion and support.
- Adding other investments owned by the government and various ministries to the Government Investment Management Company's portfolio to realize a sovereign fund that co-works with the private sector and achieves growth.
- Identifying the requirements for classifying, recording and presenting fixed assets in financial legislation, determining the groups of fixed assets, and reviewing the chart of accounts.

Main Pillar 4: Asset and Liability Management

Sub-pillar (4.3): Public Assets Management

Main Activity	Time Frame
Main Activity (1): Monitoring financial assets	2022-2024
Main Activity (2): Stock-taking and recording of fixed assets	2022
Main Activity (3): Recording commitments and accounts receivable	2022



Pillar 5: Control

This pillar consists of 3 sub-pillars:

5.1 Internal Audit

5.2 External Audit

5.3 Accounting and Reporting

5.1 Internal Audit



Objective:

To improve the audit process based on the international internal auditing standards and best practices.

Key Achievements:

- Developing a plan to move from exercising internal control functions to auditing during the years 2020-2021, where the following has been accomplished:
 - The Internal Audit Procedures Manual.
 - The Internal Audit Charter, which has been prepared based on the international internal auditing standards and regional practices.
 - A draft audit and response strategy for the period from 2022 to 2025.
 - The Code of Ethics for the Internal Auditing Profession, the Code of Conduct and the Interest Disclosure Form have been prepared based on the international internal auditing standards.
 - A capacity building program has been conducted for the employees involved in internal auditing at the Ministry of Finance.
- Completing three pilot audit assignments to ensure the applicability of the new internal audit approach.
- Designing a special methodology to assess the internal control system and identify deficiencies (risks) using the COSO tool at the seventeen-principles level (detailed level).

Future Plans and Aspirations

- Issuing final reports for pilot audit assignments as stated in the audit strategy of 2022, to be carried out by three dedicated teams.
- Issuing the bi-annual report which includes the achievements of the Internal Control Directorate.
- Implementing the audit assignments scheduled for the second half of 2022.
- Reviewing the MOF's governance system (in the Quality Unit).
- Conducting the TOT training program.
- Developing a risk register based on the international practices.
- Reviewing, updating, and issuing the internal audit manual, including appendices and forms.

Main Pillar 5: Control

Sub-pillar (5.1): Internal Audit

Main Activity	Time Frame
Main Activity (1): Restructuring the control activity	2023-2025
Main Activity (2): Institutional knowledge sustainability	2023-2025
Main Activity (3): Internal Audit Strategy (2022-2025)	2022-2025
Main Activity (4): Follow up Strategy (2022-2025)	2023-2025

5.2 External Audit



Objective:

To promote the role of the Audit Bureau, as the supreme body for financial control and accounting in Jordan, and empower it to control the state's revenues and expenditures, the account of trusts, the account of advances, loans, grants, subsidies, settlements and warehouses, in addition to providing consultancy in the accounting fields to the entities subject to debt control, and controlling public finance to make sure it is spent properly in a legal, effective manner, according to the Audit Bureau's law no. 28 of 1952, as amended.

Key Achievements:

- Restructuring the Audit Bureau's control operations and developing audit methodologies and methods in line with the recent and successive developments.
- Promoting the use of technology in the implementation of control tasks to realize the goals of monitoring the state's revenues and expenditures.
- Transforming in the control and auditing processes.
- Adopting and applying an audit methodology based on the latest professional standards to enhance the Bureau's ability to carry out its tasks efficiently, effectively, objectively, impartially, and professionally through developing institutional performance and quality assurance.

Future Plans and Aspirations

- Improving the quality of control processes and outputs, and the work environment, and building the capacity of employees.
- Completing the twinning program with 'Poland's Control Authority' for the years (2021-2023), funded by the EU and in cooperation with the Ministry of Planning and International Cooperation (MOPIC) with the aim of strengthening institutional capacity and improving the levels of control operations and outputs in the Audit Bureau.
- Providing the Audit Bureau with advanced software to manage audit files that contribute to digital transformation and process control, in cooperation with the Ministry of Digital Economy and Entrepreneurship (MODEE).
- Promoting the Audit Bureau's role by providing it with more independence to keep abreast of public sector's developments and be able to meet the requirements of international organizations and standards of high control authorities.

Main Pillar 5: Control

Sub-pillar (5.2): External Audit

Main Activity	Time Frame
Main Activity (1): Promoting the Audit Bureau's role and empowering it	2023
Main Activity (2): Digital, electronic transformation	2021-2023
Main Activity (3): High-quality control reports	2021-2023
Main Activity (4): Improving the performance of internal control units in the entities subject to control	2021-2023
Main Activity (5): Strengthening the relationship of the Audit Bureau with international lenders and donors	2021-2023
Main Activity (6): Strengthening the relationship with international control organizations (INTOSAI, ASOSAI, ARABOSAI)	2021-2023
Main Activity (7): Raising the awareness about the role of the Audit Bureau and its internal and external activities	2021-2023

5.3 Accounting and Reporting



Objective:

To report on the financial reports of government companies and disclose the results of the actual financial statements based on the final accounts so as to realize more transparency, in addition to disclosing financial risks and including the government financial reports in the urgent financial commitments.

Key Achievements:

- Adopting an action plan for issuing the final accounts before the constitutional date is due. Moreover, it has been planned that the final accounts will be issued through GFMIS in the years to come.
- Assigning the FCCL Unit in the MOF to monitor and evaluate the financial commitments of running PPP projects, especially in the energy and water sectors.
- Preparing a form for all information on the financial commitments of PPP projects, including the risk matrix for these projects.

Future Plans and Aspirations

- Issuing the GUs' final account using the GUs' e-portal.
- Building the capacity of the FCCL Unit staff and involving them in specialized training courses in financial risk management, with the aim of introducing them to the best international practices in managing financial risks in PPP projects.

Main Pillar 5: Control

Sub-pillar (5.3): Accounting and Reporting

Main Activity	Time Frame
Main Activity (1): Electronic linking between the budgets of independent GUs and the MOF	2022-2023
Main Activity (2): Improving disclosure and transparency	2022-2024
Main Activity (3): Continuing to strengthen PPP financial risk management	2023-2025

5. COSTING

PFM Strategy Costing	
Main Pillars	Total JD
Main Pillar 1: Budget Reliability and Execution	44,359,000
Sub-pillar (1.1): Enhancing Domestic Revenues	34,275,000
Sub-pillar (1.1.1): Enhancing Domestic Revenues / Tax	350,000
Main Activity (4): Information and data processing (audit sample filtering)	100,000
Main Activity (5): Fawateery project	250,000
Sub-pillar (1.1.2): Enhancing Domestic Revenues / Customs	28,625,000
Main activity (2): Developing customs exemptions schemes in order to increase control over the entities benefiting from the exemptions	25,000
Main activity (3): Streamlining control agencies to unify the reference of government decisions regarding trade facilitation	23,000,000
Main activity (4): A.I. based risk management system tailored to changes in order to increase the effectiveness of control over trade activity	3,000,000
Main activity (6): Establishing the National Export Center to complete all export requirements in a single location	1,700,000
Main activity (7): Developing and launching of an e-government platform that allows traders to obtain import and export licenses for their goods electronically	900,000
Sub-pillar (1.1.3): Enhancing Domestic Revenues / Real Estate	5,300,000
Sub-pillar (1.2): Public Procurement and Tenders Management	9,000,000
Main Activity (1): Managing and automating public procurement	4,500,000
Main Activity (2): Managing and automating public inventory	4,500,000
Sub-pillar (1.3): Improving Cash Management	1,084,000
Main Activity (1): Documenting the current status (As-Is)	122,000
Main Activity (2): Evaluating the current status	78,000
Main Activity (3): Identifying the requirements for improvement and development	68,000
Main Activity (4): Application mechanisms	816,000
Main Pillar 2: Public Finance Transparency	2,450,000
Sub-pillar (2.1): Dissemination of Financial Reports	2,450,000
Main Activity (1): General Government (GG) data	900,000
Main Activity (2): Government Units (GUs) data	600,000
Main Activity (3): GFMIS data	900,000
Main Activity (4): Tax expenditures	50,000

Sub-pillar (2.2) Budget Law Documents	0
Main Pillar 3: Financial Forecasting	60,000
Sub-pillar (3.1): Macroeconomic and Financial Forecasting	60,000
Main Activity (1): Preparing the fiscal and public financial outlook report	30,000
Main Activity (2): Economic and financial risk reports	30,000
Main Pillar 4: Asset and Liability Management	1,351,600
Sub-pillar (4.1): Public Investment Management	892,600
Main Activity (1): Launching the national registry system for public investment projects (NRIP)	417,600
Main Activity (2): Reviewing and evaluating the new public capital/investment project proposals that should be included in 2023's budget	405,000
Main Activity (3): Reviewing the portfolio of the ongoing public, capital projects	70,000
Sub-pillar (4.3): Public Assets Management	459,000
Main Pillar 5: Control	2,532,000
Sub-pillar (5.1): Internal Audit	432,000
Sub-pillar (5.2): External Audit	2,000,000
Main Activity (2): Digital, electronic transformation	500,000
Main Activity (3): High-quality control reports	1,400,000
Main Activity (6): Strengthening the relationship with international control organizations (INTOSAI, ASOSAI, ARABOSAI)	100,000
Sub-pillar (5.3): Accounting and Reporting	100,000
Main Activity (3): Continuing to strengthen PPP financial risk management	100,000
Total Cost	50,752,600

6. ANNEX I: ACTION PLAN

Pillar I: Budget Reliability and Execution											
Sub-pillar (I): Enhancing Domestic Revenues											
Sub-pillar (1.1.1): Enhancing Domestic Revenues / Tax											
Main Activity (I): Project of Applying Transfer Pricing TP											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
1.1 Developing executive instructions for applying TP.										ISTD	
Performance Indicator 1.1											
1.2 Developing standards for selecting the multinational											

corporations' file.										
Performance Indicator 1.2										
1.3 Preparing an instruction manual for the TP bylaw.										
Performance Indicator 1.3										
1.4 Conducting awareness-raising workshops and playing videos for citizens and taxpayers.										
Performance Indicator 1.4										
Main Activity (2): Income Tax Bylaw for the Corporations Registered in Development Zones										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
2.1 Applying Income Tax Bylaw for the corporates registered in Development Zones.										ISTD

Performance Indicator 2.1												
2.2 Conducting awareness-raising workshops and playing videos for citizens and taxpayers.												
Performance Indicator 2.2												
2.3 Preparing the compliance and disclosure templates and sharing them on the ISTD's website.												
Performance Indicator 2.3												
Main Activity (3): Electronic Digital Control - Cigarettes												
Sub-activity	Time Frame										Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025				
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec				
3.1 Applying the digital control system on the production quantity.									ISTD			
Performance Indicator 3.1												

3.2 Tracking the smoking products' path.											
Performance Indicator 3.2											
Main Activity (4): Information and Data Processing (Audit Sample Filtering)											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	January - June	July - December	January - June	July - December	January - June	July - December	January - June	July - December			
4.1 Planning and gathering requirements.									ISTD		
Performance Indicator 4.1											
4.2 Developing the standards and criteria.											
Performance Indicator 4.2											
Main Activity (5): Fawateery Project											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
5.1 Developing the bases and rules for rewarding.									ISTD		
Performance Indicator 5.1											

5.2 Developing the platform 'Fawateery application'.										
Performance Indicator 5.2										
Main Activity (6): Applying the Supply Rule Under GST Law										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
6.1 Preparing the draft law of sales tax after making the suggested amendments.										ISTD
Performance Indicator 6.1										
6.2 Issuing executive instructions for applying the law of general sales tax (GST).										
Performance Indicator 6.2										
Main Activity (7): Unifying Tax Administration with Aqaba Special Economic Zone Authority (ASEZA)										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		

7.1 Concluding a memorandum of understanding between the ISTD and ASEZA.									ISTD	
Performance Indicator 7.1										
7.2 Providing tax services for taxpayers in ASEZA.										
Performance Indicator 7.2										
Pillar 1: Budget Reliability and Execution										
Sub-pillar (1): Enhancing Domestic Revenues										
Sub-pillar (1.1.2): Enhancing Domestic Revenues / Customs										
Main activity (1): Restructuring Customs Tariff Segments to Ensure enhancing Competitiveness of the National Economy										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
I-1: Starting to implement the first and second phases of the Cabinet's decision, which includes making									JCD	Ministry of Industry and Trade

<p>amendments to the categories of customs duties, by reducing the number of tranches from 11 to 4 (0,5,15,25) for the first phase and reducing the fourth tranche from 25% to 20% for the second phase.</p>										
<p>Performance Indicator 1.1</p>	<p>Update customs tariff tables with the new rates for the first phase</p>						<p>Update customs tariff tables with the new rates for the second phase</p>			
<p>2-1: Making amendments to the customs tariff tables based on the recommendations of the "Customs Protection</p>										

<p>Committee", which include reducing or raising fees rates for some types of goods based on the requests of industrialists and traders.</p>										
<p>Performance Indicator 1.2</p>		<p>The decision document published in the Official Gazette that includes reducing or raising fees rates for some types of goods based on the requests of industrialists and traders</p>		<p>The decision document published in the Official Gazette that includes reducing or raising fees rates for some types of goods based on the requests of industrialists and traders</p>		<p>The decision document published in the Official Gazette that includes reducing or raising fees rates for some types of goods based on the requests of industrialists and traders</p>		<p>The decision document published in the Official Gazette that includes reducing or raising fees rates for some types of goods based on the requests of industrialists and traders</p>		

									ts and traders		
3-1 Implementation of the last phase of the Council of Ministers' decision by reducing the number of segments from 4 to 3 (0.5, 15) at the beginning of 2027											
Performance Indicator 1.3		Update customs tariff tables with the new rates for the last phase									
Main activity (2): Developing Customs Exemptions Scheme to Increase Control Over the Entities Benefiting from the Exemptions											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
2.1 The formation of a committee from									JCD	ISTD	

the relevant authorities to conduct the necessary analysis and make recommendations on customs exemptions.										
Performance Indicator 2.1		letter of Committee formation		Report of the framework of the study						
Main activity (3): Streamlining Control Agencies to Unify the Reference of the Government Decisions on Trade Facilitation										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Developing the road map for the project of streamlining control Agencies and submitting it to the Prime Minister.									JCD	MOA, MOEnv, JFDA, JSMO, TRC, MOH

Performance Indicator 3.1 Roadmap Draft										
3.2: Preparing lists of employees seconded from other departments										
Performance Indicator 3-2: Lists of employees seconded from other departments										
3-3: Equipping a building for employees seconded from other departments										
Performance Indicator 3-3: Building Lease Contract										
3-4: Holding bilateral meetings with each of the other departments										
Performance indicator 3-4: Minutes of meetings with other relevant departments										
5-3: Obtaining the necessary authorizations to continue the work from the Prime Ministry										

Performance Indicator 3-5: Authorization letters											
Main activity (4): A.I. Based Risk Management System Tailored to Changes in Order to Increase the Effectiveness of Control Over Trade Activity											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
4.1 Putting together a team to identify requirements for the risk management system and to define new standards in line with the internal and external developments and changes to the work of the Customs Department, and to implement the new Artificial intelligence(A.I.) based risk management system in 2023.										JCD	

Performance Indicator 4.1		Team formation letter	System requirements report							
4.2: The requirements are formally approved by the Risk Directorate										
Performance Indicator 4.2	The accreditation document issued by the entity working on the atomization of the system									
4.3: Initial system check										
Performance Indicator 4.3	Check report									
4.4: Implementation of the new risk management system based on artificial intelligence.										
Performance Indicator 4.4	System implementation report									
Main activity (5): Applying the Post-Clearance Audit (PCA) Tool Approved by WCO with the Aim of Facilitating Trade and Better Control										
Sub-activity	Time Frame									

	2022	2022	2023	2023	2024	2024	2025	2025	Responsible Party	Other Stakeholders		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec				
5.1 Carrying out a diagnostic mission of the current situation in Customs Department and comparing it with the tool adopted by WCO.									JCD			
Performance Indicator 5.1: Report of the diagnostic task												
5.2 Implementing the recommendations resulting from the diagnostic mission report.												
Performance Indicator 5.2: Report showing implementation of each recommendation												
5.3 training programs for post-audit such as (harmonized system /												

customs tariff, financial documents, commercial correspondence , agreements.....)										
Performance Indicator 5-3: Training programs										
Main activity (6): Establishing the National Export Center to Complete All Export Requirements in A Single Location										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
6.1 Designing of export yards.										JCD
Performance Indicator 6.1: Engineering sketch for new yards										
6.2 Identifying the sites for the installation of surveillance cameras.										
Performance Indicator 6-2: Cameras received report										
6.3 Equipping Customs offices and the participating parties in the processing of										

the customs declaration.											
Performance Indicator 6.3: Report of receiving offices											
Main activity (7): Developing and Launching of an e-Government Platform that Allows Traders to Obtain Import and Export Licenses for Their Goods Electronically											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
7.1 Putting together a team from the Customs Department and partner agencies to identify the services targeted by government approvals prior to the import process.										JCD	MOA, MOEnv, JFDA, JSMO, TRC, MOH
Performance Indicator 7.1: Team formulation letter											
7.2: Initial examination of the platform											
Performance Indicator 7.2: Check report											
7.3: Implementation of the platform											

in all partner agencies.											
Performance Indicator 7.3: launching of platform report											
Pillar 1: Budget Reliability and Execution											
Sub-pillar (1): Enhancing Domestic Revenues											
Sub-pillar (1.1.3): Enhancing Domestic Revenues / Real Estate											
Main Activity (1): Providing A Legislative Working Environment Related to Registration and Transaction Fees and Their Consistency											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
1.1 Submitting an amended draft law for land registration fees.										DLS	Municipalities, Jordan Association for Real Estate Valuers, Real Estate Companies
Performance Indicator 1.1: Draft law sent to the Council of Ministers											
2.1 Completing the application of administrative values at all registration directorates.											
Performance Indicator 1-2: The administrative value of calculating fees is applied in the department											
Main Activity (2): Finalizing the Real Estate Database (Archiving)											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			

	January - June	July - December	January - June	July - December	January - June	July - December	January - June	July - December			
2.1 Developing applications for automating and computerizing manual works.									DLS	MODEE, the private sector	
Performance Indicator 2-1: Number of Computerized Systems											
2.2 Entering all data to the computerized system.											
Performance Indicator 2-1: Automated System											
2.3 Studying the reality of documents for the purposes of archiving them.											
Performance Indicator 2.3: approved the study											
2.4 Submitting a tender for archiving.											
Performance Indicator 2.4: Bidding Documents Archiving the Land Department's documents is published in the form approved in Jordanian legislation											
2.5 Starting to execute the tender's terms.											
Performance Indicator 2-5: Monthly performance reports											

Main Activity (3): Re-Studying and Re-Engineering the Work Procedures											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
1-3 Preparing lists of services provided by the department										DLS	
Performance Indicator 3-1: The list of services provided by the department approved by the Director General of the Department of Land and Survey											
2-3 Classification of services according to their importance											
Performance Indicator 3-2: List of Services by Classification											
3-3 Studying the reality of classified services and the extent to which they can be simplified											
Performance Indicator 3-3: A report outlining a study of services and the extent to which their procedures can be engineered											
3-4 Apply the process of re-engineering the											

transaction execution process											
Performance Indicator 3.4: Monthly progress reports											
3-5 Determine the services expected to be provided through the single window											
Performance indicator 3-5: List of services											
3-6 Work through the single window											
Performance indicator 3-6: The number of registration directorates in which the single window system is applied - a study of the satisfaction of service recipients											
Pillar 1: Budget Reliability and Execution											
Sub-pillar (2) Public Procurement and Tenders Management											
Main Activity (1): Managing and Automating Public Procurement											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
1.1 Holding work sessions/meetings with policy-making institutions to										GPD	Procurement Policies Committee, MOF, GTD, donors

present and discuss the strategic action plan and develop a roadmap for the rapid implementation of e-procurement.										
performance indicator 1.1: The roadmap for the rapid implementation of electronic procurement approved by the Governmental Procurement Department and published on the department's website										
1.2 Identifying the aspects of developing the public procurement framework.										
Performance Indicator 1-2: Updated Institutional, Legal and Technological Frameworks for Public Procurement and Inventory Management										
1.3 Applying JONEPS based on the strategic work plan for rapid implementation of e-procurements.										

Performance Indicator 1-3: Semi-Annual Report on the Implementation of the JONEPS E-Procurement System										
1.4 Framing the new public procurement bylaw and issuing the executive instructions pursuant to it, improving the institutional framework of the GPD.										
Performance Indicator 1-4: Outline a new organizational structure for GPD, an enhanced gender policy, and a new strategy for GPD										
1.5 Completing the development of JONEPS' missing modules.										
Performance Indicator 1-5: JONEPS Missing Units										
1.6 Conducting training workshops for GPD and GTD on the framework conventions.										
Performance Indicator 1-6: Training material.										

1.7 Developing the first framework convention.										
Performance Indicator I-7: First Framework Agreement										
1.8 Raising the awareness and procurement culture between the decentralized procurement bodies and the private sector.										
Performance Indicator I-8: Training plan + training and guidance materials + training attendance statements										
1.9 Conducting periodical training sessions for those participating in the public procurement process.										
Performance Indicator I-9: Online Training Videos for Basic Purchasing Steps										
1.10 Conducting specialized training for the procurement										

policies committee on data analysis.											
Performance Indicator I-10: Training plan + training material + training attendance records											
1.11 Implementing the data collection and disclosure tools in JONEPS.											
Performance indicator I-11: Updated tools and methodologies											
1.12 Conducting specialized training for the institutions in charge of public procurement supervision and control.											
Performance Indicator I-12: Training plan + training material + training attendance records											
Main Activity (2): Managing and Automating Public Inventory											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
2.1 Developing the work plan to improve the public inventory										GPD, PFMA	Procurement Policies Committee,

management framework.										MOF, GTD, donors
Performance Indicator 2.1: Action Plan for Improving the Government's Inventory Management Framework Posted on the Website										
2.2 Developing the work plan to improve the public inventory legal framework.										
Performance Indicator 2.2: Updated Legal, Institutional and Technological Frameworks for Public Procurement and Inventory Management										
2.3 Training and building the capacity of warehouse keepers and inventory auditors.										
Performance Indicator 2.3: Contracts for training sessions and capacity building, training materials and records of participants and attendance										
2.4 Improving GIMCS.										
Performance Indicator 2-4: Updated Electronic System (GIMCS)										
2.5 Preparing for experiencing the implementation of GIMCS.										
Performance Indicator 2.5: New/Updated Training Guidelines										

2.6 Supporting the implementation of GIMCS.										
Performance Indicator 2-6: Pilot Plan and Roadmap										
2.7 Holding training sessions/meetings to support more improvements on the inventory management framework.										
Performance Indicator 2-7: Training session contracts, training material, attendance, and participant records										
2.8 Conducting specialized training for the institutions responsible for controlling and supervising the inventory management.										
Performance Indicator 2-8: Training session contracts, training material, attendance, and participant records										
2.9 Implementing										

the updated version of GIMCS.										
Performance Indicator 2-9: Updated GIMCS Electronic System Report with the Specified Entities										
Pillar 1: Budget Reliability and Execution										
Sub-pillar (3): Improving Cash Management										
Main Activity (1): Documenting the Current Status (As-Is)										
Sta	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
1.1 Documenting the current situation of the cash flow plan and other financial plans (expenditures and revenues), including the binding legislation, procedures, responsibilities, and designs.										
Performance Indicator 1.1										

<p>1.2 Documenting the current state of the TSA, including the binding legislation, procedures, responsibilities, and identifying the bank accounts within GFMS and other bank accounts.</p>											
Performance Indicator 1.2											
<p>1.3 Documenting the current state of the financial position accounts (advances and trusts), including the binding legislation, procedures,</p>											

responsibilities, and balances.										
Performance Indicator 1.3										
Main Activity (2): Evaluating the Current Status										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
2.1 Evaluating the current state of the cash flow plan and other financial plans (expenditure and revenue) and comparing it with the GFMS documents.										
Performance Indicator 2.1										
2.2 Evaluating the mechanism of importing the bank accounts data to TSA.										
Performance Indicator 2.2										

2.3 Evaluating the current state of the financial position accounts (advances and trusts).										
Performance Indicator 2.3										
Main Activity (3): Identifying the Requirements for Improvement and Development										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Identifying the work needs and requirements for developing and activating the cash flow plan and other financial plans (expenditure and revenue), the TSA and the financial position accounts										

(advances and trusts).											
Performance Indicator 3.1											
3.2 Identifying the scenarios of implementing the requirements and activating the cash flow plan and other financial plans (expenditure and revenue), TSA and the financial position accounts (advances and trusts), including the binding legislation, procedures, responsibilities, and designs.											
Performance Indicator 3.2											
3.3 Adopting the application											

and activation scenarios.										
Performance Indicator 3.3										
Main Activity (4): Application Mechanisms										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
4.1 Developing an executive plan for the application and activation scenarios of the cash flow plan and other financial plans (expenditure and revenue), the TSA and the financial position accounts (advances and trusts).										
Performance Indicator 4.1										
4.2 Gradual and systematic application based on clear,										

identified mechanisms for each scenario.										
Performance Indicator 4.2										
Pillar 2: Public Finance Transparency										
Sub-pillar (1): Dissemination of Financial Reports										
Main Activity (1): General Government (GG) Data										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
I.1 Providing an e-portal for the general government to import detailed financial data, consolidate and compile them electronically at all levels of the general government in line with the classification of the chart of accounts and the GFSM 2014										

issued by the IMF.										
Performance Indicator 1.1										
1.2 Consolidating and merging financial data as required (electronically) and in line with the GFSM 2014										
Performance Indicator 1.2										
1.3 Issuing a financial e-bulletin of the general government on a monthly basis.										
Performance Indicator 1.3										
Main Activity (2): Government Units (Gus) Data										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
2.1 Updating the GUs' e-portal										

(first phase) to submit monthly financial positions based on the trial use.										
Performance Indicator 2.1										
2.2 Developing the GUs' e-portal (second phase) to execute the virements electronically based on the legislation in force and the GBD's requirements.										
Performance Indicator 2.2										
2.3 Developing the GUs' e-portal (third phase) to submit the monthly financial summary forms and process										

them electronically.										
Performance Indicator 2.3										
2.4 Developing e-services on the e-portal to help GUs prepare, execute, and report their budgets electronically.										
Performance Indicator 2.4										
2.5 Issuing the GUs' final accounts using the GUs' e-portal.										
Performance Indicator 2.5										
Main Activity (3): GFMIS Data										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Developing techniques that contribute to extracting data from GFMIS in a										

flexible and practical manner that allows the data to be provided and displayed (Dashboards) in the required manner and time sequence based on the data user's needs.										
Performance Indicator 3.1										
3.2 Developing techniques for extracting periodic reports from GFMS in a flexible manner that allows modification of the inputs.										
Performance Indicator 3.2										
3.3 Developing techniques that permit the development of										

automated procedures compatible with GFMS to help keep pace with the requirements of developing work mechanisms in terms of automation and time saving.										
Performance Indicator 3.3										
3.4 Deploying GFMS to all chapters (ministries, departments and GUs) within the general budget law.										
Performance Indicator 3.4										
3.5 Issuing the final account through GFMS.										
Performance Indicator 3.5										
Main Activity (4): Tax Expenditures										
Sub-activity	Time Frame									

	2022	2022	2023	2023	2024	2024	2025	2025	Responsible Party	Other Stakeholders
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
4.I Including the tax expenditures table in the draft general budget law and sharing it on the MOF's website.										
Performance Indicator 4.I										
Pillar 2: Public Finance Transparency										
Sub-pillar (2): Budget Law Documents										
Main Activity (1): Increasing the Comprehensiveness of Budget Documents										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
I.I The MOF has to provide the GBD with a summary of the medium-term financial framework report that includes at least the latest local									MOF, MFPU, GBD	MOF, MFPU, GBD

<p>and global economic developments, macroeconomic expectations (including real and indicative GDP growth rates, inflation rate, interest rates, and the exchange rate), potential financial risks, and the impact of the scenarios changing the macroeconomic hypotheses of revenues, expenditures and public debt , and the financial impact of the most significant financial policies on the estimation of</p>											
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public revenues and expenditure.										
Performance Indicator 1-1: The draft budget document includes a summary of the medium-term financial framework in Arabic										
1.2 Adding a summary to the draft budget about the potential financial risks and obligations that may result from partnership contracts with the private sector.									MOF, FCCL, GBD	MOF, FCCL, GBD
Performance Indicator 1-2: The draft budget document includes a summary of the potential financial risks that may result from PPP contracts with the private sector.										
1.3 Including in the draft budget document (a detailed commentary within the concerned department's budget) the									MOF, GBD	MOF, GBD

reason why the government is providing direct support to the GUs responsible for managing some public goods, such as (water and electricity).										
Performance Indicator I-3: The draft budget law for 2025 includes explanations about the objective of subsidy some public goods (electricity and water).										
I.4 The MOF has to provide the GBD with tax expenditure information related to the budget year so that it can be included in the draft budget law.										MOF, GBD
Performance Indicator I-4: Tax expenditure table in the draft general budget law.										
I.5 The GBD has to share the calendar for the stages of budget										GBD

preparation by the start of the process of preparing the draft budget law on the department's website.										
Performance Indicator 1-5 The budget preparation phases schedule document is published on the website of the General Budget Department.										
1.6 Conducting awareness campaigns for citizens, in line with Article no. (7/B/8) of the General Budget Law No. (13) of 2021.									GBD	GBD
Performance Indicator 1-6: An internal report showing communication and awareness campaigns on the budget law for the year 2023.										
Main Activity (2): Improving the Comprehensiveness of Spending Programs Performance Information										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
2.1 Reviewing the spending programs of the									GBD	GBD

<p>budget law's chapters and including in the spending programs of these chapters information about objectives, KPIs, and the expected outputs and results for each program when preparing the draft budget. (Excluding defense or corporate services on a commercial basis, etc.).</p>											
<p align="center">Performance indicator 2-1:</p> <p>1- Spending programs for 10% of the chapters of the draft budget law for 2024 were revised, including non-financial information based on results</p> <p>2- Spending programs 15% of the chapters of the draft budget law for 2025 were reviewed, including non-financial information based on the results, so that the cumulative percentage of the chapters reviewed was 25%.</p>											

3- Spending programs 25% of the chapters of the draft budget law for 2026 were reviewed, including non-financial information based on results, so that the cumulative percentage of the chapters reviewed was 50%.										
Main Activity (3): Maintaining the consistency of financial allocations in the general budget law within the medium-term spending framework										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Adding justifications for the difference between the estimate expenditure ceilings on the whole spending level of the budget year and the indicative estimates contained in the law of the previous budget of the same year.									GBD	GBD
Performance Indicator 3-1: The draft budget law for the year 2025, including justifications for comparing expenditure ceilings.										
Pillar 3: Financial Forecasting										
Sub-pillar (1): Macroeconomic and Financial Forecasting										
Main Activity (1): Preparing the Economic and Public Financial Outlook Report										
Sub-activity	Time Frame									

	2022	2022	2023	2023	2024	2024	2025	2025	Responsible Party	Other Stakeholders
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
1.1 Analyzing local and global developments on the most significant fiscal and financial indicators.									MOF (MFU)	The Treasury Directorate, the Studies Directorate, the Debt Directorate, the Revenues Directorate, the Accounts Directorate, GFMIS, GBD, USAID
Performance Indicator 1-1: Preparation of the first and second chapters of the Economic and Fiscal Outlook Report										
1.2 Collecting the required data and building the model used in the forecasts.										
Performance Indicator 1-2: Data collection and updating										
1.3 building the model used in the forecasts										
Performance Indicator 1-3: Building or developing a standard model capable of giving high quality expectations										
1.4 Forecasting for the basic and alternative scenarios.										
Performance Indicator 1-4: Use the model to make forecasts for the base and alternative scenarios										

1.5 Including the MTFF in the report.											
Performance Indicator 1-5: Using the expectations resulting from the model in preparing the medium-term financial framework and including it in the report											
1.6 Translating the report into Arabic.											
Performance Indicator 1-6: The report is available in both Arabic and English											
1.7 Using the report in preparing the general budget.											
Performance Indicator 1-7: Submitting the report to the General Budget Department so that the analysis of the medium-term financial framework is taken into account within the draft budget											
Main Activity (2): Economic and Financial Risk Reports											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
2.1 Analyzing the risks of forecasts and their feasibility.										MOF (MFU)	The Treasury Directorate, the Studies Directorate, the Debt Directorate, the Revenues Directorate, the Accounts
Performance Indicator 2.1: Analysis of the risks that expectations are met											
2.2 Analyzing public financial performance risks.											

Performance Indicator 2-2: Preparing a monthly report to analyze public financial risks										Directorate, GFMIS, GBD, USAID
2.3 Analyzing the risks of different scenarios on the forecasts.										
Performance Indicator 2-3: Preparing possible scenarios for the risks of external or internal shocks and their impact on public finances										
Pillar 4: Asset and Liability Management										
Sub-pillar (1): Public Investment Management										
Main Activity (1): Launching the National Registry System for Public Investment Projects (NRIP)										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
1.1 Receiving the e-platform of the national registry system for public investment projects (NRIP) by the programming company.										
Performance Indicator 1.1										
1.2 Mainstreaming the first										

guidebook of the project concept note and that of the feasibility study.										
Performance Indicator 1.2										
Main Activity (2): Reviewing and Evaluating the New Public Capital/Investment Project Proposals that Should be Included in 2023's Budget										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	January - June	July - December	January - June	July - December	January - June	July - December	January - June	July - December		
2.1 Reviewing and evaluating the new capital/investment project proposals based on the methodology of the Project Concept Note.										
Performance Indicator 2.1										
2.2 Coordinating with the GBD to identify the financial ceilings of the ministries										

and government agencies with regard to the new capital projects and reaching a consolidated list of the new capital/investment projects that should be included in 2023's budget.										
Performance Indicator 2.2										
Main Activity (3): Reviewing the Portfolio of the Ongoing Public, Capital Projects										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Terminating the terms of reference pertaining the assignment of a specialized company to review the ongoing government										

projects (projects being implemented).										
Performance Indicator 3.1										
3.2 Following up on the outcomes of evaluating the public projects portfolio and submitting the recommendations of the survey to the Public Investment Management (PIM) unit.										
Performance Indicator 3.2										
Pillar 4: Asset and Liability Management										
Sub-pillar (2): Public Debt Management										
Main Activity (1): Updating the Public Debt Strategy for 2022-2026										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		

1.1 Developing an annual public debt strategy plan.											
Performance Indicator 1.1											
1.2 Updating the strategic plan for public debt on an annual basis, following up and evaluating the debt strategy on a monthly basis “the ratio of debt compared to economic indicators”, and following up and evaluating it on a quarterly basis “the ratio of debt compared to the target”.											
Performance Indicator 1.2											
Main Activity (2): The Government Bonds Issuance Plan											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			

	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
2.1 Developing the plan of issuing the government bonds, updating, and evaluating it on a quarterly basis “net Issuances of domestic debt”.											
Performance Indicator 2.1											
2.2 Following up and evaluating the plan of issuing the government bonds on a quarterly basis “net Issuances of domestic debt”.											
Performance Indicator 2.2											
Pillar 4: Asset and Liability Management											
Sub-pillar (3): Public Assets Management											
Main Activity (1): Monitoring Financial Assets											
Sub-activity	Time Frame										

	2022	2022	2023	2023	2024	2024	2025	2025	Responsible Party	Other Stakeholders
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
1.1 Preparing a report on the assets of companies owned partially or wholly by the Government Investment Management Company, the Ministry of Finance, and other ministries.										
Performance Indicator 1.1										
Main Activity (2): Stock-Taking and Recording of Fixed Assets										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	January - June	July - December	January - June	July - December	January - June	July - December	January - June	July - December		
2.1 Developing an action plan for implementing the fixed assets program in GOJ, identifying										

the requirements for classifying, recording and presenting fixed assets in financial legislation, defining groups of fixed assets, reviewing the chart of accounts, determining the automation requirements and costs associated with implementing the Oracle fixed assets module, and determining the feasibility of implementing the fixed assets cycle without leaving any accounting										
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impact on the general ledger (continue working on the cash basis), designing, developing and testing the fixed asset program.										
Performance Indicator 2.1										
Main Activity (3): Recording Commitments and Accounts Receivable										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Developing an action plan to implement the procedures for presenting and recording commitments and receivables, identifying their requirements in financial legislation, and determining the standards										

related to them, in addition to determining the feasibility of applying the financial commitments and receivables cycle without leaving any accounting impact on the general ledger (continue working on the cash basis).										
Performance Indicator 3.1										
Pillar 5: Control										
Sub-pillar (1): Internal Audit										
Main Activity (1): Restructuring the Control Activity										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
1.1 Studying the legislation regulating internal audit tasks, submitting									Internal Control Directorate	The Prime Ministry, the Minister, the SG, the

amendment proposals										Standards Committee
Performance Indicator 1-1: Draft report aligned with best practices										
2-1: Amendments to the organizational structure of the Internal Control Directorate to include an administrative unit specialized in auditing										
Performance Indicator 2.1: Draft report adapted to developments and changes										
3-1: Determining the required amendments to the articles of regulations and instructions										
Performance Indicator 3.1: Draft report adapted to developments										
4-1: Making amendments to the Control Procedures Manual										

Performance Indicator 4.1: Draft report with amendments in line with best practices										
5-1: Adjustment of job description, tasks, and duties to suit the internal audit function										
Performance Indicator 5.1: Draft report with modifications to suit job requirements										
6-1: Communicate with the relevant committee (in the internal control system) and discuss proposals										
Performance Indicator 6.1: Meeting minutes and output report										
7-1: Submitting the recommendations of the draft amendment to the above items to the Secretary-General and His										

Excellency the Minister											
Performance Indicator 7.1: Placement letter from the committee concerned with various amendments											
8-1: Submit the amendments to the above legislation to the Cabinet for approval											
Performance Indicator 8.1: A letter of recommendation from His Excellency the Minister of the various draft amendments											
Main Activity (2): Institutional Knowledge Sustainability											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
2.1 Preparing training plans and programs based on the needs										Internal Control Directorate	The Prime Ministry, the Minister, the SG, Personnel Affairs, the Financial Institute, PFMA
Performance Indicator 2.1: Draft plan to identify training needs											
2-2: Approval of the training plan by the relevant committee											
Performance Indicator 2-2: An approved training plan											

2.3: Preparing lists of employees to be trained										
Performance Indicator 2-3: A list of employees' names.										
2.4: Preparing training programs according to a specific time frame										
Performance Indicator 2-4: A training program according to a specific time frame										
2.5: Identifying trainers by programs and evaluating them										
Performance Indicator 2-5: List of certified trainers with knowledge and experience										
2.6: Training of employees according to the prepared programs										
Performance Indicator 2.6: Training Course										
2.7: Preparing lists of the completed training programs and										

the level of outputs											
Performance Indicator 2.7: Annual report showing evaluation, results, return											
Main Activity (3): Internal Audit Strategy (2022-2025)											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
3.1 Amending and approving the audit charter.										Internal Control Directorate	The Minister, the SG, the Quality Unit, the IPSAS Unit
Performance Indicator 3-1: Draft audit charter in line with international standards											
3.2 Evaluating internal control systems.											
Performance Indicator 3-2: Report on the evaluation of internal control systems according to international standards											
3-3: Preparing the audit world and classifying its elements and priorities											
Performance Indicator 3.3: Document the world of auditing in line with best practices											
3-4: Determining the current and future employees											
Performance Indicator 3-4: Assignment letter with names of audit staff											

3-5: Distribution of tasks according to risks over the years of the strategic plan											
Performance Indicator 3-5: Assignment letter for audit assignments											
3.6: Building the annual audit plan											
Performance Indicator 3-6: Draft Risk-Based Annual Audit Plan											
3.7: Building the audit program											
Performance Indicator 3-7: A certified audit program that includes all tasks											
Main Activity (4): Follow up Strategy (2022-2025)											
Sub-activity	Time Frame								Responsible Party	Other Stakeholders	
	2022	2022	2023	2023	2024	2024	2025	2025			
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec			
4.1 Identifying the supervisory authorities from which observations will be received.										Internal Control Directorate	The Minister, the SG, administrative and financial information systems, the Quality Unit, the Audit Bureau, the Central
Performance Indicator 4-1: Minutes of the meeting with the regulatory authorities											
4.2: Develop a communication strategy around											

receiving feedback										Control Unit, Integrity, and Anti-corruption Commission
Performance Indicator 4-2: Draft document explaining the mechanism for receiving feedback										
4.3: Identification of the cadres responsible for following up on the observations										
Performance Indicator 4-3: Assignment letter with names of follow-up staff										
4-4: Preparing a schedule to follow up on the received observations										
Performance Indicator 4.4: Draft Follow-up Program										
5-4: Implementing follow-ups with the authorities to ensure that the observations are corrected, and measures are taken to prevent their occurrence in the future										

Performance Indicator 5.4: Report on the results of the follow-up and the actions taken to correct										
6-4: Preparing monthly and annual follow-up achievements reports.										
Performance Indicator 4-6: Annual and semi-annual reports on follow-up achievements										
Pillar 5: Control										
Sub-pillar (2): External Audit										
Main Activity (1): Promoting the Audit Bureau's Role and Empowering It										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
I.1 Preparing a proposal for amending the Audit Bureau's law to provide it with more independence to keep abreast of public sector's developments and changes in terms of type and size of the government operations and										

be able to meet the requirements of international organizations and standards of high control authorities.										
Performance Indicator 1.1:										
Main Activity (2): Digital, Electronic Transformation										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
2.1 Managing automated audit files.										Audit Bureau
Performance Indicator 2-1: Percentage of achievement in the application of computerized audit file management										
2.2 Raising the competence of auditors to be able to work on the automated files.										
Performance Indicator 2-2: Percentage of auditors who have obtained training courses to the total number of auditors										
2.3 Providing auditors with new laptops.										
Performance Indicator 2-3: Percentage of auditors who obtain the equipment										

2.4 Working on cloud automation for the e-government.										
Performance Indicator 2-4: %Cloud Computing Transition Ratio										
2.5 Sustaining business in case of emergencies and disasters.										
Performance Indicator 2-5: Preparation and follow-up of a business continuity plan and risk matrix for the Bureau										
2.6 Creating a paper-free and friendly environment.										
Performance Indicator 2-6: Percentage of computerized support operations										
2.7 Raising legislative awareness.										
Performance Indicator 2-7: Number of copies of Adalah/Qastas Program distributed to field observers/Number of circulars and bulletins issued by the Legal Affairs Directorate										
Main Activity (3): High-Quality Control Reports										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Applying the international auditing									Audit Bureau	

standards issued by INTOSAI.										
Performance Indicator 3-1: Percentage of commitment to implementation										
3.2 Raising the level of auditors' professional performance based on INTOSAI's international auditing standards.										
Performance indicator 3-2: Number of courses and workshops in the field of international standards / Number of translated documents published										
3.3 Strengthening control over the sustainable development goals.										
Performance Indicator 3-3: Number of performance appraisal reports related to the sustainable development goals										
3.4 Activating auditing of automated systems.										
Performance Indicator 3-4: Number of reports issued regarding checking and auditing computerized systems										
Main Activity (4): Improving the Performance of Internal Control Units in the Entities Subject to Control										
Sub-activity	Time Frame									

	2022	2022	2023	2023	2024	2024	2025	2025	Responsible Party	Other Stakeholders
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
4.1 Developing models for evaluation.									Audit Bureau	
Performance Indicator 4-1: Model Update										
4.2 Building the capacity of internal control units.										
Performance Indicator 4-2: Number of Training Courses for Subject Entities										
4.3 Building the capacity of the Audit Bureau auditors.										
Performance Indicator 4-3: Number of courses in the areas of internal control (internal control, governance, risks,)										
Main Activity (5): Strengthening the Relationship of the Audit Bureau with International Lenders and Donors										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
5.1 Preparing audit reports regarding grants and loans.									Audit Bureau	
Performance Indicator 5-1: Number of reports prepared at the request of international bodies										
5.2 Communicating with										

international donors and lenders.										
Performance Indicator 5-2: Number of meetings, encounters and correspondence with donors and lenders										
Main Activity (6): Strengthening the Relationship with International Control Organizations (INTOSAI, ASOSAI, ARABOSAI)										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
6.1 Participating in meetings, conferences, and committee memberships.										Audit Bureau
Performance Indicator 6-1: Percentage of participation in scientific and training meetings and committees to total invitations										
6.2 Signing agreements and memoranda of understanding with the control bodies.										
Performance Indicator 6-2: Number of MoUs signed										
6.3 Taking part in scientific research in the control field.										
Performance Indicator 6-3: Number of research published in peer-reviewed journals/number of research papers and articles that have been translated										
Main Activity (7): Raising the Awareness About the Role of the Audit Bureau and Its Internal and External Activities										

Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
7.1 Publishing the news of the Bureau and its activities.									Audit Bureau	
Performance Indicator 7-1: The number of news issued by the Bureau within the media and social networking sites										
7.2 Promoting professional culture.										
Performance Indicator 7-2: Preparing and updating a quarterly electronic bulletin on the Diwan website										
7.3 Communicating with local control agencies and the parliament.										
Performance Indicator 7-3: Number of meetings with regulatory authorities and the National Assembly										
Pillar 5: Control										
Sub-pillar (3): Accounting and Reporting										
Main Activity (1): Electronic Linking Between the Budgets of Independent Gus and the MOF										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
1.1 Carrying out the processes of										

digital linking between the independent GUs and the MOF.										
Performance Indicator 1.1										
Main Activity (2): Improving Disclosure and Transparency										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
2.1 Publishing periodic reports and financial statements on the enterprises' website.										
Performance Indicator 2.1										
Main Activity (3): Continuing to Strengthen PPP Financial Risk Management										
Sub-activity	Time Frame								Responsible Party	Other Stakeholders
	2022	2022	2023	2023	2024	2024	2025	2025		
	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec	Jan - June	July - Dec		
3.1 Building the capacity of the Financial Commitments										

Unit's employees.										
Performance Indicator 3-1: Participation in specialized training courses in risk management and the preparation and analysis of financial models for projects										
3.2 Identifying the ceiling of the financial commitments resulting from the PPP projects.										
Performance Indicator 3-2: The value of financial commitments for PPP projects										

