



The Hashemite Kingdom of Jordan

Ministry of Finance

Consolidated Financial Statements for General Budget

In accordance with Cash Basis of IPSAS

For the Fiscal Year of 2015

The Hashemite Kingdom of Jordan
Financial Statements for General Budget for the Year 2015
In accordance with Cash Basis of IPSAS

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Cash Flow Statement for the Year Ended 31 December 2015

	Notes	2015
		Jordanian Dinars
Cash flows from operating activities		
<u>Receipts</u>		
Domestic revenues	11	5,737,170,730
Recurrent Grants	12	898,421,280
Suspense accounts		138,527
Total receipts from operating activities		6,635,730,537
<u>Payments</u>		
Current expenditure	13	(6,614,341,926)
Increase in Deposits in trust	14	(270,150,756)
Total payments from operating activities		(6,884,492,682)
Total cash flows from operating activities		(248,762,145)
Cash flows from investing activities		
Capital expenditure	15	(1,095,304,204)
Increase in advances		(130,659,126)
Total cash flows from investing activities		(1,225,963,330)
Net cash flows before financing activities		(1,474,725,475)
Cash flows from financing		
Inflows from financing	16	6,106,717,847
Outflows to financing	17	(4,848,637,672)
Total cash flows from financing		1,258,080,175
Net movements in cash and cash equivalents		(216,645,300)
Cash and cash equivalents at the beginning of the year	3	1,294,538,440
Cash and cash equivalents at the end of the year	3	1,077,893,140

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Comparison of Budget and Actual Amounts for the Year Ended 31 December 2015

	Notes	2015 (Jordanian Dinars)		
		Actual	Final Budget	Original Budget
Cash Inflows				
Domestic Revenues				
Tax Revenue	11.2	4,096,214,763	4,370,000,000	4,370,000,000
Non-tax Revenue		1,813,886,349	1,910,000,000	1,910,000,000
Total Domestic Revenue	11.1	5,910,101,112	6,280,000,000	6,280,000,000
Other Receipts				
Foreign Grants	9	886,300,601	1,128,000,000	1,128,000,000
Foreign Loans	9	2,506,717,847	1,654,021,000	1,654,021,000
Domestic Loans		3,600,000,000	4,294,019,000	4,294,019,000
Total Other Receipts		6,993,018,448	7,076,040,000	7,076,040,000
Total Cash Inflows		12,903,119,560	13,356,040,000	13,356,040,000
Cash Outflows				
General public services		1,370,891,821	1,398,138,250	1,398,138,250
Defense		935,872,000	936,700,000	936,700,000
Public order/ public safety affairs		1,043,710,169	1,046,069,000	1,046,069,000
Economic affairs		512,180,037	538,595,750	560,333,750
Environment protection		43,830,834	47,004,000	47,004,000
Housing and community amenities		238,817,750	242,139,000	249,851,000
Health		876,184,773	907,309,000	895,109,000
Recreational, culture and religion		155,370,077	158,061,000	158,061,000
Education		1,042,428,046	1,090,827,000	1,073,577,000
Social protection		1,503,643,543	1,511,543,000	1,511,543,000
Total payments	13.2	7,722,929,050	7,876,386,000	7,876,386,000
Other Payments				
Repayment of Loans Installments		549,787,672	850,054,000	850,054,000
Domestic Debt Amortizations		3,687,100,000	4,017,100,000	4,017,100,000
Amortization of CBJ Debt Bonds		80,000,000	80,000,000	80,000,000
Euro Bonds Amortization		531,750,000	532,500,000	532,500,000
Total Other Payments	17	4,848,637,672	5,479,654,000	5,479,654,000
Total Cash Outflows		12,571,566,722	13,356,040,000	13,356,040,000

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Consolidated Statement of Assets and Liabilities for the Year ended 31 December 2015

	<u>Notes</u>	<u>2015</u>	<u>2014</u>
ASSETS			
Cash and cash equivalents	3	1,077,893,140	1,294,538,440
Advances		4,564,959,881	4,434,300,755
Suspense account		6,092,355	6,230,882
Total assets		<u>5,648,945,376</u>	<u>5,735,070,077</u>
LIABILITIES AND ACCUMULATED SURPLUS			
Deposits in trusts	10.2	776,765,963	1,002,865,924
TSA		1,057,936,795	1,249,514,373
Promissory note in favor of CBJ		271,705,032	271,705,032
Accumulated surplus		3,210,984,748	1,437,924,784
Surplus after financing		331,552,838	1,773,059,964
Total liabilities and accumulated surplus		<u>5,648,945,376</u>	<u>5,735,070,077</u>

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Notes to the financial statements

1. General

The Government of the Hashemite Kingdom of Jordan includes the ministries, departments and governments units. Its HQ is located in Amman. This report covers the ministries and entities listed in the General Budget Law.

The principal activity of the Government and its controlled entities is providing quality services to citizens.

The relevant legislations governing the government's operations are the constitution of the Hashemite Kingdom of Jordan, and the laws and the bylaws issued in pursuance of the constitution.

2. Accounting policies

2.1. Basis of preparation

The financial statements have been prepared in accordance with the IPSAS and the powers stipulated in the provisions of Article (4) of Financial Bylaw No. 3 of 1994, as amended through Financial Bylaw No. 81 of 2015.

The accounting policies have been applied consistently throughout the period.

2.2. Basis of consolidation

The financial statements are for the national government of the Jordan. The financial statements encompass the reporting entity as specified in the relevant legislation. This comprises:

The consolidated financial statements include all entities controlled during the year. A list of significant controlled entities is shown in Note 4 to the financial statements.

All intra-economic entity transactions, receipts and expenditures are eliminated in full on consolidation.

2.3. Payments by third parties

The Government benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period by way of loans and contributions. The payments made by the third parties do not constitute cash receipts or payments by the Government but do benefit the Government. They are disclosed in the Payments by third parties column in the Statement of Cash Receipts and Payments and other financial statements.

2.4. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash equivalents. Demand deposits and cash equivalents consist of balances with banks and investments in short-term money market instruments. Cash is mainly kept in the Central Bank of Jordan, commercial banks and cash registers.

2.5. Advances

The advance shall be issued when the necessary allocations are available in the budget. They shall not be used for purposes other than those specified. Its amount is defined in the light of the job or work to be fulfilled or the obligation to be met. The advances shall be issued in any of the aspects defined in Article (26) of the Financial Bylaw No. 3 of 1994 and shall be paid back as per the provisions of Article (28) of the Financial Bylaw.

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2.6. Refunds of previous year receipts and expenditures

Receipts refunded from previous years are recorded as expenditures in the current year. Expenditures refunded from previous years are recorded as receipts in the current year.

2.7. Reporting currency

The reporting currency is JD (Jordanian Dinar), the currency of Jordan.

2.8. Reporting accuracy

The reporting amounts are in 1 JD.

3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash equivalents. Demand deposits and cash equivalents consist of balances with banks and investments in short-term money market instruments.

Cash included in the statement of cash receipts and payments comprise the following amounts:

	2015	2014
Cash	989,050	1,087,133
Bank	517,646	571,844
General Treasury Account	576,632,153	586,226,867
Treasury single account trust	628,217,472	855,214,443
Bounced and dishonored cheques	187,096,319	134,031,731
Outstanding and unrepresented cheques	(315,559,500)	(282,593,578)
Total	1,077,893,140	1,294,538,440

The above amount includes deposits in trust in the single treasury account.

4. Significant controlled entities

Financial statements covers government entities included in the general budget law which represent the central government, they are:

- Royal Hashemite Court
- Parliament
- Prime Ministry
- Legislation and Opinion Bureau
- Joint Procurement Department
- Jordan News Agency
- Ombudsman Bureau
- Audit Bureau
- Ministry of Public Sector Development
- General Supplies Department
- Income and Sales Tax Department
- Ministry of Industry, Trade and Supply
- Companies Control Department
- MoPIC/ National Planning Council
- Department of Statistics
- Ministry of Tourism and Antiquities
- Department of Antiquities
- Ministry of Municipal Affairs

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- Civil Service Bureau
- Ministry of Political and Parliament Affairs
- Ministry of Defense
- Royal Medical Services
- Jordan Royal Geographic Center
- Ministry of Interior
- Civil Status and Passports Department
- Public Security
- Civil Defense
- Gendarmerie Forces
- Ministry of Justice
- Supreme Judge Department
- Ministry of Foreign Affairs
- Department of Palestinian Affairs
- Ministry of Finance
- General Budget Department
- Department of Lands and Survey
- Ministry of Information and Communications Technology
- Ministry of Energy and Mineral Resources
- Ministry of Public Works and Housing
- Government Tenders Department
- Ministry of Agriculture
- Ministry of Water and Irrigation
- Jordan Valley Authority
- Ministry of Environment
- Ministry of Education
- Ministry of Higher Education and Scientific Research
- Ministry of Health
- Ministry of Social Development
- Ministry of Labor
- Ministry of Culture
- Department of the National Library
- Ministry of Transport
- Meteorology Department
- Customs Department

The following controlled entities have not been consolidated as they are not included in the general budget law. Where they will be added gradually according to the road map to comply with IPSAS by the ministry.

- Government units.
- Greater Amman Municipality, municipalities and special zones.
- Public universities
- Social security

5. Authorization date

The financial statements were authorized for publishing by the Minister of Finance in 1 November 2016.

6. Original and final approved budget and comparison of actual amounts and budget amounts

The approved budget is prepared on a modified cash basis by economic classification. And it covers the year 2015 and includes all entities within the central government. The central government includes all government departments – these are identified in Note 4.

The original budget was approved by legislative action on (date) and a supplemental appropriation was approved by legislative action on (date). The original budget objectives and policies, and subsequent revisions are explained in the related parliamentary documents.

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7. Reconciliation of actual amounts on a comparable basis to the budget and actual amounts in the financial statements

The financial statements and budget documents are prepared for the same period. There are no entity differences: the budget and the financial statements are prepared for central general. There is a basis difference: the budget is prepared on a cash basis and the financial statements on the modified cash basis.

8. Payments by third parties directly to suppliers

Payments made by third party directly to suppliers.

Loans

	2015
Arab Agencies	8,830,067
International Agencies	4,283,153
Total payments by donors directly to suppliers (loans)	13,113,220

All payments made by third parties are made by third parties which are not part of the economic entity.

9. External assistance

External assistance was received in the form of loans and grants from multilateral and bilateral donor agencies under agreements specifying the purposes for which the assistance will be utilized.

Loans funds

	2015
Arab Countries	122,343,028
Industrial Countries	205,175,117
Other Governments	5,105,505
International Banks	609,273,795
Multilateral Agencies	1,857,002
Bonds	1,562,963,400
Total	2,506,717,847

Grants funds

Arab Countries	451,510,283
Industrial Countries	242,136,334
Other Governments	192,653,985
Total	886,300,602
Total external Assistance received during the year	3,393,018,449

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≡ **Non-compliance with significant terms and conditions**

There have been no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

≡ **Rescheduled and cancelled external assistance debt**

There have been no instances of cancellation of external assistance loans or any debt rescheduling or writing off.

≡ **Unwithdrawn External Assistance**

Unwithdrawn external loans and grants during the preparation of statements are the specified amounts in a binding agreement related to funding projects under development, under conditions that are mostly achieved and the project is expected to continue until completed.

Unwithdrawn loans	2015
Arab Countries and funds	5,347,148
Industrial Countries and funds	239,626,050
Other countries and funds	121,983,662
Multilateral Agencies	185,159,089
Total Unwithdrawn Loans	552,115,949

There are no unwithdrawn grants during the period of preparation of this statement.

10. Deposits in trust – explanation

The government holds deposits in trust in accordance with article (30) of the Financial By-law No. 3-1994, as amended. The deposits in trust are divided into the following types:

a. Salary Deductions Deposits in Trust:

They are those which are deducted in accordance with laws and regulations that arrange deductions from the issue vouchers provided that they should be transferred to the relevant competent parties during the first half of the following month in order to receive or collect them. *Examples include government as an employer withholds from an employee's salary:*

- i) *Social security premium and holds it to be transferred to social security institutions.*
- ii) *Income tax and holds it to be transferred to income and sales tax department (ISTD).*
- iii) *Court-ordered payments by the individual.*
- iv) *Loan repayments to government financial institutions.*

b. Deposits in Trust of Departments, Public and Private Institutions and Individuals:

They are those which are deducted, collected or retained for those who have the right thereto as a result of regulations, agreements or obligations. *Examples include:*

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- i) *Court holds amounts on behalf of a third party, e.g. rent received from a tenant that should be paid to the property owner.*
- ii) *Guarantees: Amounts the government received from third parties in lieu of a guarantee, e.g. an expat*
- iii) *Refund: amounts that the government should pay to a third party, e.g. a tax payer who is entitled to a tax refund*
- iv) *Intra-government receivables and payables: amounts collected by government on behalf of an entity which is in the agencies' budget, e.g. customs department collecting fees on behalf of Food and Drug Administration or Jordan Standards and Metrology Organization*
- v) *Foreign grants of non-government entities: the government receives foreign grants on behalf of a non-government entity to be spent by that entity.*

c. Other Deposits in Trust:

They are those which include the sums received from anonymous sources, surplus sums received from different parties or amounts of financial transfers that have not been forwarded for payment within their specific time. These deposits in trust shall be paid to the beneficiaries thereof, but if they have not been claimed after the lapse of (5) years from the date of registration, they shall be transferred to the General Revenues Account.

10.1. Amendments to deposits in trust

Some amendments to deposits in trust have been done to exclude none cash transactions; i.e. exclude (1) Budget roll-over, and (2) grants recorded in the deposits in trust.

It has also been added back forwarded from trust to revenues.

10.2. Deposits in trust classification

	2015	2014
Deposits in trusts of MOF/Trust Section	128,869,819	161,594,368
Deposits in trusts of government departments	365,637,284	339,066,871
Deposits in trusts of financial centers	55,099,132	36,556,989
Deposits in trusts of Treasury section	170,682,581	306,202,163
Deposits in trusts of settlements refund fund	56,477,147	159,445,533
Total	776,765,963	1,002,865,924

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11. Cash receipts

		<u>2015</u>
Revenues	11.1	5,910,101,112
Transfers from Trusts to Revenues / Trust Section	14.1	(77,191,076)
Transfers from Trusts to Revenues / Treasury Section	14.2	(82,492,158)
Transfers from Trusts to Revenues / Ministries, units and financial centers	14.3	<u>(13,247,147)</u>
Total		<u>5,737,170,730</u>

11.1. Cash receipts - Breakdown

		<u>2015</u>
Taxes	11.2	4,096,214,763
Pension Returns		18,616,394
Revenues of Selling Goods and Services	11.3	318,006,962
Miscellaneous Receipts	11.4	<u>1,477,262,993</u>
Total		<u>5,910,101,112</u>

11.2. Tax

		<u>2015</u>
Taxes on Income and Profits		858,635,831
Taxes on Property		124,817,714
Taxes on Goods and Services		2,779,999,181
Taxes on International Trade and Transaction		<u>332,762,037</u>
Total		<u>4,096,214,763</u>

11.3. Revenues of Selling Goods and Services

		<u>2015</u>
of Government Units Surplus		296,839,480
Sales of Goods		<u>21,167,482</u>
Total		<u>318,006,962</u>

11.4. Other receipts

		<u>2015</u>
Interests		26,776,383
Administrative Fees		851,219,152
forfeitures Fines, penalties and		49,657,482
Miscellaneous Revenues		<u>549,609,976</u>
Total		<u>1,477,262,993</u>

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12. Grants

		<u>2015</u>
Recurrent grants		434,790,318
Capital grants (The Gulf grant)		451,510,283
Grants in trust accounts- Ministry of Finance	14.1	1,805,644
Grants in trust accounts - Ministries and Departments	14.3	<u>10,315,035</u>
Total		<u>898,421,280</u>

13. Current expenditure

		<u>2015</u>
Current expenditure	13.2	(6,624,532,544)
Grants in trust accounts - Ministries and Departments	14.3	(12,609,382)
Allocations of budget roll-over - current expenditure	14.1	<u>22,800,000</u>
Total		<u>(6,614,341,926)</u>

13.1. Expenditure per chapter

	<u>2015 (Jordanian Dinar)</u>		
	<u>Actual</u>	<u>Final Budget</u>	<u>Original Budget</u>
Royal Hashemite Court	40,301,113	40,784,000	40,784,000
Parliament	20,965,500	20,989,000	20,989,000
Prime Ministry	41,188,352	41,842,000	41,842,000
Legislation and Opinion Bureau	753,508	894,000	894,000
Joint Procurement Department	677,624	738,000	738,000
Jordan News Agency	2,848,001	3,121,000	3,121,000
Ombudsman Bureau	748,553	1,053,000	1,053,000
Audit Bureau	7,873,794	8,294,000	8,294,000
Ministry of Public Sector Development	1,358,111	1,659,000	1,659,000
Civil Service Bureau	3,482,676	3,690,000	3,690,000
Ministry of Political and Parliament Affairs	1,159,178	1,300,000	1,300,000
Ministry of Defense	954,272,000	955,100,000	955,100,000
Royal Medical Services	216,800,000	216,800,000	198,800,000
Jordan Royal Geographic Center	2,269,940	2,563,000	2,563,000
Ministry of Interior	20,526,672	22,317,000	22,317,000
Civil Status and Passports Department	10,606,212	11,116,000	11,116,000
Public Security	585,850,000	585,850,000	585,850,000
Civil Defense	187,800,000	187,800,000	187,800,000
Gendarmerie Forces	192,300,000	192,300,000	192,300,000
Ministry of Justice	56,553,501	57,122,000	57,122,000
Supreme Judge Department	12,056,177	12,841,000	12,841,000

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Ministry of Foreign Affairs	49,021,292	54,330,000	54,330,000
Department of Palestinian Affairs	2,970,634	3,214,000	3,214,000
Ministry of Finance HQ	2,633,189,705	2,658,310,000	2,661,372,000
General Budget Department	1,954,586	2,154,000	2,154,000
Customs Department	27,156,665	28,931,000	28,931,000
Department of Lands and Survey	17,713,915	18,109,000	18,109,000
General Supplies Department	1,549,358	1,832,000	1,832,000
Income and Sales Tax Department	44,300,680	45,849,000	45,849,000
Ministry of Industry and Trade	22,261,900	24,983,000	30,483,000
Companies Control Department	1,215,415	1,380,000	1,380,000
Ministry of Planning / National Planning Council	89,882,593	106,794,000	114,494,000
Department of Statistics	13,633,250	14,081,000	14,081,000
Ministry of Tourism and Antiquities/ Tourism	11,690,803	12,273,000	12,273,000
Department of Antiquities	7,583,461	7,850,000	7,850,000
Ministry of Municipal Affairs	159,611,515	160,888,000	160,888,000
Ministry of Energy and Mineral Resources	155,472,331	163,221,000	150,281,000
Ministry of Public Works and Housing	134,488,093	134,949,000	130,949,000
Government Tenders Department	1,245,447	1,363,000	1,363,000
Ministry of Agriculture	56,497,120	62,039,000	62,039,000
Ministry of Water and Irrigation	49,207,124	54,703,000	54,703,000
Jordan Valley Authority	45,697,862	52,400,000	52,400,000
Ministry of Environment	3,832,160	4,264,000	4,264,000
Ministry of Education	897,320,676	924,168,000	910,171,000
Ministry of Higher Education and Scientific Research	119,845,503	123,684,000	104,684,000
Ministry of Health	615,155,038	633,759,000	641,559,000
Ministry of Social Development	123,594,941	125,144,000	125,144,000
Ministry of Labor	18,566,288	20,521,000	20,521,000
Ministry of Culture	7,983,332	8,532,000	8,532,000
Department of the National Library	786,746	910,000	910,000
Ministry of Transport	30,226,238	34,897,000	73,172,000
Meteorology Department	2,282,453	2,506,000	2,506,000
Ministry of Information and Communications Technology	16,601,014	20,175,000	25,775,000
Total	7,722,929,050	7,876,386,000	7,876,386,000

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13.2. Expenditure per functional classification

	Current Expenditure	Capital Expenditure	Capital Loan Expenditure	Total Expenditure
General public services	1,326,607,429	44,284,392		1,370,891,821
Defense	905,772,000	30,100,000		935,872,000
public order and public safety affairs	979,629,975	64,080,194		1,043,710,169
economic affairs	130,260,352	380,062,684	1,857,001	512,180,037
Environment protection	1,717,234	42,113,600		43,830,834
housing and community utilities	21,474,849	216,385,924	956,977	238,817,750
health	760,692,907	108,932,643	6,559,223	876,184,773
Recreational, culture and religion	110,567,606	44,802,471		155,370,077
education	899,659,133	130,798,651	11,970,262	1,042,428,046
social protection	1,488,151,059	15,492,484		1,503,643,543
Total	6,624,532,544	1,077,053,043	21,343,463	7,722,929,050

14. Deposits in trust - breakdown

		2015
Deposits in trusts of MOF/Trust Section	14.1	16,768,581
Deposits in trusts of government departments	14.3	28,864,760
Trusts of financial centers		18,542,143
Deposits in trusts of treasury section	14.2	(53,027,424)
Deposits in trusts of settlements refund fund TSA	14.4	(89,721,239)
		(191,577,578)
Total		(270,150,756)

14.1. Deposits in trusts of MOF/Trust Section

	2015
Deposits in trusts of MOF/Trust Section	(32,724,549)
Allocations of budget roll-over - current expenditure	(22,800,000)
Allocations of budget roll-over - capital expenditure	(3,092,302)
Transfers from Trusts to Revenues	77,191,076
Grants in trust accounts - Ministry of Finance	(1,805,644)
Total	16,768,581

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14.2. Deposits in trusts of treasury section

	2015
Deposits in trusts of treasury section	(135,519,582)
Transfers from Trusts to Revenues	82,492,158
Total	(53,027,424)

14.3. Deposits in trusts of government departments

	2015
Deposits in trusts of government departments	26,570,413
Grants in trusts of government departments	(10,315,035)
Transfers from Trusts to Revenues	12,609,382
Total	28,864,760

14.4. Deposits in trusts of settlements refund fund

	2015
Deposits in trusts of settlements refund fund	(102,968,386)
Transfers from Trusts to Revenues	13,247,147
Total	(89,721,239)

15. Capital expenditure

		2015
Capital expenditure financed by the treasury	13.2	(1,077,053,043)
Capital expenditure financed by loans	13.2	(21,343,463)
Allocations of budget roll-over - capital expenditure		3,092,302
Total		(1,095,304,204)

16. Inflows from financing

	2015
Foreign Loans	2,506,717,847
Domestic Loans	3,600,000,000
Total	6,106,717,847

17. Outflows from financing

	2015
Repayment of Loans Installments	(1,081,537,672)
Domestic Debt Amortizations	(3,687,100,000)
Amortization of Central Bank Debt Bonds	(80,000,000)
Total	(4,848,637,672)