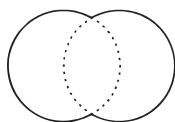
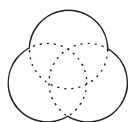


Overview



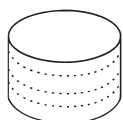
Transparency:

62 /100



Public Participation:

18 /100



Oversight:

46 /100

About the survey

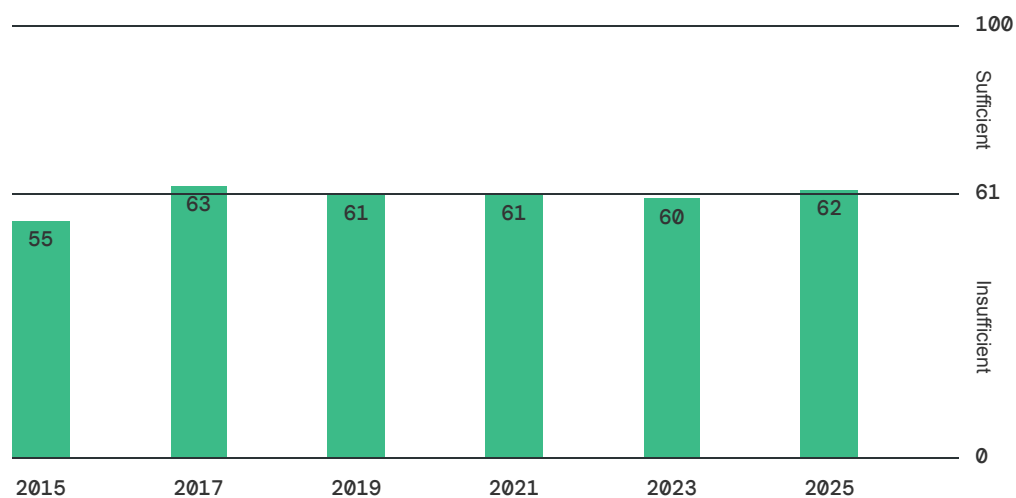
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 83 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Jordan changed over time?



Public availability of budget documents in Jordan

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	⊘	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Jordan makes available to the public?

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2025	Published Late
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2025	72
Enacted Budget	The budget that has been approved by the legislature.	2024	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2024	67
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2024	78
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2024	Published Late
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023	62
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	76

Jordan's transparency score of **62** in the OBS 2025 is near its score in 2023.

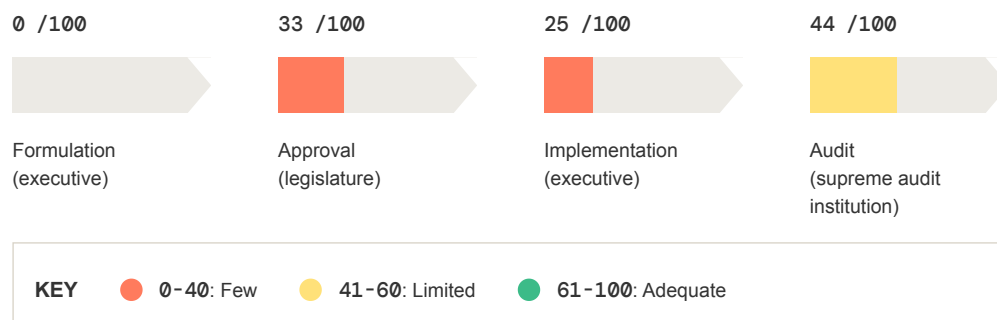
Recommendations

Jordan should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement and Mid-Year Review online in a timely manner.
- Include in the Executive's Budget Proposal more comprehensive macroeconomic forecast data and disclosures of fiscal risks, by strengthening the disclosure of contingent liabilities information, liabilities and fiscal sustainability information, asset information, tax expenditure information, and sensitivity analysis detail.
- Include in the Year-End Report, in line with the results-oriented budgeting approach adopted in Jordan, a dedicated section comparing the original non-financial estimates in the Executive's Budget Proposal with the actual end-of-year results. This should cover both input-level data, such as staffing levels, equipment, and resources used, and results-level data, such as outputs delivered and outcomes achieved, along with the extent to which qualitative and quantitative performance indicators for government programs and activities were met. The section should include clear planned-versus-actual comparisons and narrative explanations of major variances, corrective actions, and lessons learned.
- Include in the Year-End Report more comprehensive macroeconomic forecast data and data on debt, by strengthening the disclosure of comparisons between original macroeconomic forecast and actual outcome and comparisons between projected borrowing estimates and actual outcomes.
- Strengthen the disclosure of citizens' versions of key budget documents throughout the budget cycle, particularly the Audit Report and the Year-End Report, and enhance dissemination and outreach efforts to improve accessibility, awareness, and public engagement.
- Adopt a participatory approach to preparing the Citizens Budget by consulting the public, target groups, and civil society representatives on its content, presentation, and priorities, so that it better reflects citizens' needs and serves as a more effective transparency and public communication tool.
- Expand public disclosure on actions taken in response to the observations and recommendations of the Audit Bureau Report by publishing comprehensive reports on corrective measures and their implementation status.

- Move from the current partial application of gender-responsive budgeting to a comprehensive institutional framework applied throughout the entire budget cycle. This should include the gradual expansion from pilot ministries to all government entities, the development of more advanced tools such as gender impact assessments, the integration of gender analysis into performance indicators, the publication of a gender-responsive budget statement, and gender-sensitive expenditure reviews, alongside stronger regular public disclosure of results.

Extent of opportunities for public participation in the budget process



Recommendations

The executive has established public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms for public participation during budget formulation, such as participatory budgeting across different government entities.
- Broaden the mechanisms available during budget implementation to ensure inclusive participation of civil society organizations and members of the public.
- Actively engage with underrepresented communities, directly or through civil society organizations representing them.

Jordan's Parliament has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Jordan's Audit Bureau has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

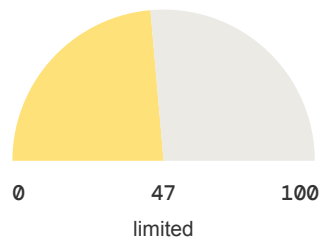
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Oversight

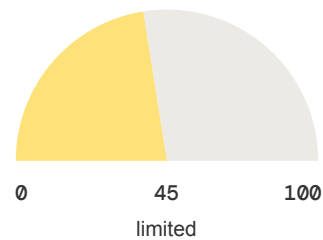
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Jordan, together, provide limited oversight during the budget process, with a composite oversight score of **46** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Jordan's Parliament provides limited oversight during the planning stage of the budget cycle and limited oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and provide recommendations for the upcoming budget.

- The Executive's Budget Proposal is recommended to be submitted to legislators at least two months before the start of the budget year.
- Legislative committees, not only the Finance Committee, are recommended to examine the Executive's Budget Proposal and publish their analyses and reports online in a timely manner.
- The legislature should approve the Executive's Budget Proposal before the start of the budget year.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online in a timely manner.
- In practice, ensure the legislature is consulted before the executive reduces spending due to revenue shortfalls.
- A legislative committee should examine the Audit Report and publish a report with their findings online in a timely manner.

To strengthen independence and improve audit oversight by the Jordan Audit Bureau, the following actions are recommended:

- Require legislative or judicial approval to appoint and remove the head of the supreme audit institution.
- Ensure audit processes are reviewed by an independent agency.

The benefit of establishing independent fiscal institutions

Jordan does not have an independent fiscal institution (IFI). IFIs are widely recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, in Jordan the draft questionnaire is reviewed by a representative of the General Budget Department.