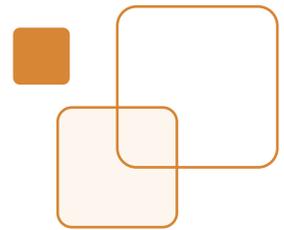




Ministry of Local Government
Public Relations and Media Unit



General Directorate of Budgets



General Directorate of Budgets

The directorate helps LGUs to optimally utilize their resources to achieve the welfare of the citizens. The Directorate endorses the budgets of LGUs in accordance with the laws and regulations. It comprises three departments: Auditing, Data Analysis, and Technical Support.

Values:

Transparency and clarity, justice and accountability.

Objectives:

1. Verify and endorse the LGUs budgets and follow up their implementation.
2. Assist in the local development planning by adopting the principle of budgets.
3. Develop community participation and social accountability through publically presenting budgets and their deviations.
4. Simplify and computerize routine work procedures to facilitate joint follow up between the Ministry and LGUs.

Duties:

a. Audit Department:

This Department comprises four divisions: southern area, northern area, middle area and Gaza. The department performs the following tasks:

1. Develop a budgeting system; all LGUs use the same budget templates and once developed they are submitted via the budgeting staff in the directorates.
2. Provide guidance regarding the mechanism of budgets development and their linkages to LGU work plan.
3. Review budget modifications requested by the LGU.
4. Coordinate with the relevant departments as the General Directorate of Guidance and Monitoring to ensure compliance with the terms and content of budgets.
5. Assist in developing and designing policies of the Department. Receive, auditing and approve the unified budget for LGUs. In addition, it monitors the budget's implementation through the relevant departments.
6. Coordinate and follow up with LGUs and Joint Services Councils.

b. Data Analysis Department

The Department performs the following tasks:

1. Audit the budget and analyze its items for approval.

2. Coordinate with the relevant departments as the General Directorate for Guidance and Monitoring.
3. Document the budget preparation process in the respective database to facilitate follow up and approval.
4. Verify and analyze the unified budgets of LGUs in addition to providing feedback to LGUs in preparation for the budget's approval.
5. Analyze the points of strengths and weaknesses in the budgets of LGUs. Provide technical support throughout the preparation process and the approval phases.
6. Conduct financial analysis and the Financial Ratios to the LGU; in addition it offers counseling and provides remarks regarding the financial status of the LGU.
7. Follow up and evaluate the performance and the financial indicators of the LGU.

c. Technical Support Department

The department fulfills the following tasks:

1. Add or amend the sub-items for the chart of accounts.
2. Update and electronically link the directorates and the Budgeting Department in the Ministry.
3. Follow up and supervise the computerized programs of the LGUs' unified budgets.
4. Provide support for the employees of the Ministry, directorates and LGUs regarding the unified system program and dealing with emergent technical issues.
5. Follow up the upgrading and maintenance of the system.

Achievements:

1. Approve the budgets of LGUs.
2. Qualify the LGUs in developing budgets and the mechanisms of its development.
3. Conclude partnerships with donor agencies so as to improve the performance in the general directorate as well as the LGUs.

Challenges:

1. Underestimation of the importance of budgets especially the mayors.
2. Difficulty in rectifying legal errors that often accompany the work through pre-approval of budgets, which are today considered as acquired rights.
3. Weak understanding of LGUs to the General Directorate of Budgets as well as to the procedures and development programs in the field of budgets on the regional and international levels.

