

Decision No. 5 of 2007 Concerning the Promulgation of the Financial Regulation of the Palestinian General Intelligence

**The Chairman of the Executive Committee of the Palestine Liberation Organisation,
The President of the Palestinian National Authority,**

Having reviewed the General Intelligence Law No. 17 of 2005, particularly Article 36 thereof,

Based upon what the Head of the Palestinian General Intelligence prepared, and

Based upon the powers bestowed upon me,

I hereby promulgate the following regulation:

Article 1: Definitions

The following terms and expressions mentioned under this regulation shall have the meanings specified hereunder, unless the context provides otherwise:

President:	The President of the Palestinian National Authority.
Intelligence:	The Palestinian General Intelligence.
Head of Intelligence:	The Head of the Palestinian General Intelligence.
Officer of Financial Affairs:	The person who is in charge of the financial affairs at the Palestinian General Intelligence.

Article 2

1. The Head of Intelligence shall be answerable to the President in his capacity as the paymaster. He may authorise officials at the Intelligence, each according to his specialisation, to exercise a portion of such power in accordance with the provisions of this Regulation and as circumstances may require.

The Head of Intelligence shall in particular assume the following duties:

- a) Take the measures necessary for the smooth running of the financial management of the Intelligence and implement the prescribed financial rules and regulations.
 - b) The optimum economic use of the resources of the Intelligence.
2. The financial officials shall be responsible for enforcing the provisions of this regulation, as well as the decisions and instructions issued by the Head of Intelligence in implementing such provisions.
 3. The detailed capacities of the financial officers at the Intelligence and the manner of exercising such capacities shall be determined in instructions to be issued by the Head of Intelligence.

Article 3

1. The budget shall be the financial programme of the Intelligence to achieve the goals specified in the framework of the General Plan, which the Head of Intelligence shall determine.
2. Following the approval of the budget, it shall be deemed to be effective for a period of one (1) fiscal year. It shall commence on the 1st of January and expire on the 31st of December of the same year.
3. The revenues and expenses of the budget shall be estimated in American Dollars or their equivalent in legal tender.

Article 4

All the funds appropriated for the Intelligence shall be deposited in accounts belonging to the Intelligence according to the type of currency.

Article 5

1. The budget shall be prepared on the basis of the typical classification of the aspects of the activity of the Intelligence, taking into consideration the sorting on the basis of chapters, items, programmes, and projects as described in the Annex.
2. The budget shall be divided into particular chapters, items, programmes, and projects in accordance with their consistent purposes. Annexes, explanatory notes, a summary statement of the total budget and net expenditures, as well as other detailed statements which the Head of Intelligence deems necessary and expedient, shall be attached thereto.
3. Some appropriations may be included in the budget in gross terms without adherence to the divisions set forth under paragraph (1) above, for special considerations of undisclosed (secret) expenditures to be decided by the Head of Intelligence.

Article 6

1. The Head of Intelligence shall issue a circular that includes the bases and principles by which the departments, sections, directorates, and other parties at the Intelligence must abide upon the developing of preliminary estimates for their budget in the light of the goals required to be accomplished.
2. The departments, sections, and directorates at the Intelligence shall develop the preliminary estimates for their expenses, taking into account the actual results of the implementation of the previous budget and on the basis of the plan set forth for accomplishing the required goals.
3. The Officer of Financial Affairs shall prepare the draft budget of the Intelligence after studying the estimates presented to him by the various departments, sections, and directorates and coordinating between them in the form of a unified draft budget in accordance with the classification set forth under paragraph 2 of Article 5 above, to be supported by all data necessary to justify each required appropriation.
4. The draft budget of the ensuing year shall be sent to the Head of Intelligence at least three (3) months prior to the end of the present year, including explanatory notes and analytical studies of the expense figures comparing them to the figures of the previous period and the actual expenditure therefrom.
5. The Head of Intelligence shall present to the President the draft budget of the new fiscal year for approval in accordance with what he deems fit in a special session prior to the expiration of the fiscal year.

Article 7

If the Draft General Budget Law is not approved until the beginning of the new fiscal year, work shall be conducted in accordance with the budget of the previous fiscal year within the limits of the appropriations included therein, without taking into consideration the new appropriations until the Draft General Budget Law of the new fiscal year is approved. In such event, disbursement shall take place from the general or special reserve within the limits of one (1) out of twelve (12) portions of such appropriations on a monthly basis. The amounts disbursed from the general or special reserve shall be reinstated thereto following the approval of the budget.

Article 8

The budget of the Intelligence shall be financed through the allocations which are appropriated thereto in the General Budget of the State.

Article 9

1. A general account shall be opened for revenues and expenses.
2. No particular revenue may be allocated for a specific use, except pursuant to the provisions of this regulation or in cases in which a decision is issued by the Head of Intelligence and upon the approval of the President. In such event, an account shall be opened for each revenue. Appropriations shall also be allocated thereto, to which the rules in force shall apply.

Article 10

1. By the decision of the Head of Intelligence, funds, the resources of which are to be allocated for certain uses, may be established in accordance with the special regulations that apply to such funds, to be accredited by the Head of Intelligence.
2. The management of special accounts and funds shall be subject to the financial rules adopted in the general account. The accounts and funds of the undisclosed (secret) expenditure shall be excluded therefrom.
3. The management of the accounts and funds of the undisclosed (secret) expenditure shall be subject to the immediate responsibility of the Head of Intelligence.

Article 11

1. Appropriations may not be transferred from one chapter to another, nor may the appropriations allocated for any of these be exceeded, except upon the agreement of the Head of Intelligence and the approval of the President.
2. The Head of Intelligence may exchange items, programmes, and projects within a single chapter, provided that they do not exceed twenty-five (25%) percent of the appropriations originally prescribed for the same item and that this does not lead to exceeding the total amount of the budget or deviating from the general framework of the decided work plan and its objectives, as circumstances may require.
3. Disbursement from the chapter on the undisclosed (secret) expenses shall be conducted by the decision of the Head of Intelligence.

Article 12

Loans may not be concluded in the name of the Intelligence, nor a commitment be made to obligations that result in expenditure for a period of time exceeding the term of the budget, except upon agreement of the Head of Intelligence and the approval of the President.

Article 13

All departments, sections, and directorates must consult with the Officer of Financial Affairs on the procedures which may result in a financial obligation prior to the approval of such procedures by the Head of Intelligence.

Article 14

1. With the exception of the provision in paragraph 2 below, the implementation of the appropriations listed on the budget for salaries, indemnities, remunerations, and public expenses, as well as those which were not disbursed until the end of the fiscal year, shall be annulled. Any unpaid liability shall be included in the budget of the new fiscal year and have priority in disbursement.

2. The appropriations of the programmes and projects which were not disbursed until the end of the fiscal year shall supplement the account of trusts for disbursement to complement the implementation of such programmes and projects.

Article 15

1. The Officer of Financial Affairs and subordinate officials shall be answerable to the Head of Intelligence regarding the accounts of the Intelligence, its financial transactions, and the relevant registers. They must also preserve the funds of the Intelligence. The Officer of Financial Affairs shall select the accounting method which suits the function of the Intelligence and present it to the Head of Intelligence for approval.
2. To accomplish the goals set forth in paragraph 1 above, the Officer of Financial Affairs shall implement the following tasks:
 - a) Design receipt and disbursement vouchers in a manner that is consistent with the nature of the activity of Intelligence and in the recognised accounting and financial rules and in conformity with the financial and legal aspects.
 - b) Regulate the accounting registers and records in a manner such that the creditorship, indebtedness, and assets can be extracted, and the trial balance, financial statements and reports, subsidiary budgets and balance sheets are in an accurate, recognised accounting form.
 - c) Present all accounts with the necessary facilities for the financial controller of the Intelligence.
 - d) Determine the necessity to issue the balance sheet, including all of its attachments, on the allotted time.
 - e) Maintain the form and content of any document or book except as otherwise directed by the Head of Intelligence.
 - f) Develop monthly, quarterly, and closing accounting statements and data in conformity with the instructions of the Head of Intelligence and in accordance with the work requirements.
 - g) Develop annual estimate budgets, have them approved by the Head of Intelligence, and prepare them for presentation to the President.
 - h) Prepare a quarterly balance sheet and its attachments to be ready no later than two (2) weeks before the end of each quarter of each year, including proposals and observations, all of which shall be submitted to the Head of the Intelligence.
 - i) Supervise all financial affairs, as well as the officials working at the Financial Department and those subordinate thereto at the directorates, and issue applied instructions necessary for the smooth progress of work.
 - j) Take precautions, measures, and monitoring methods necessary to protect the Intelligence funds, financial registers, and properties to prevent manipulation, embezzlement and negligence.
 - k) Present the balance sheet to the financial controller within the first quarter of the ensuing year.
 - l) Perform all financial functions delegated to him by the Head of Intelligence in a manner that does not contravene the provisions of this regulation.

Article 16

1. The Accountant shall be subject to the instructions prescribed to him by the competent parties. Thereupon, he shall perform the following tasks:
 - a) Perform accounting functions, in terms of registration, posting, and extracting of the trial balance, as well as developing subsidiary budgets and balance sheets as he may

- be requested, in a timely manner and based upon the accounting methods and techniques known to and certified by the Intelligence.
- b) Ensure that all registers and instruments are real and that all payable amounts are consistent with the instructions of the Intelligence and complete from legal and accounting points of view.
2. The Accountant shall be deemed to be entrusted with all financial instruments and cash funds in his possession and must:
- a) Submit a legal guarantee to the Legal Advisor of the Intelligence, which establishes his responsibility for such trust.
 - b) Comply with the instructions issued to him by the competent parties in relation to his function, whether with regard to the books, disbursement vouchers, receipt vouchers, and all other information requested from him.
 - c) Maintain a serial copy of the numbers of all receipt vouchers and disbursement vouchers. He must also submit them for review whenever he is thus requested.
 - d) Assume the processes of receipt and disbursement on the basis of approved receipts and disbursement vouchers. In addition, he shall be responsible and accountable for all differences or spreads resulting from his mistake, which such differences and spreads, if any, shall be obtained from him through appropriate legal methods.
 - e) Assume the auditing of receipt and disbursement transactions and report all errors therein, whether a decrease or increase, which he may observe to the financial officer in order to take the proper decision and action in this regard.

Article 17

1. No amount of the Intelligence funds may be disbursed except in pursuance of a receipt voucher on the designated form and signed by the Officer of Financial Affairs, in addition to the signature of the party at the Intelligence which is competent of issuing the disbursement order.
2. The Accountant shall draw up the disbursement voucher, including adequate details and data, as well as the chapter and item under the budget according to which the amount is to be disbursed. The voucher shall be registered on the expenses register. Each disbursement voucher shall be supported with the documents establishing the validity of the disbursement, such as orders, purchase orders, contracts, et cetera, in accordance with the instructions issued in this regard. It shall also include a permission form to cash the cheque, which form is issued by the Officer of Financial Affairs.
3. The disbursement vouchers and cheques shall be examined before they are paid by the Officer of Financial Affairs, the Accountant, and each person bearing a relation to the issuance of such voucher. Each voucher and cheque shall be signed so as to state the legality of its disbursement as well as its consistency with the financial regulations in force at the Intelligence and under the responsibility of each one of them.
4. Under supervision and signature of the Officer of Financial Affairs, the competent official shall sign beside each modification that is made to the disbursement voucher and the documents attached thereto with red ink.
5. The value of the voucher shall be paid to the entitled person or his legal attorney against a signature on the receipt of the amount, after verifying his identity, recording it on the voucher, and writing his name on the designated place. It shall also be stamped along with the documents and proofs attached thereto with a stamp that entails the date of payment and the word 'paid'.

Article 18

If any of the used documents, whether at the Finance Department, Treasury, or at any other party, is invalidated, the following steps shall be followed:

1. A reverse instrument shall be prepared of the transactions which need to be annulled.
2. The official in charge of the reversion of the instrument or any other register shall submit a report to the Officer of Financial Affairs, in which the office must state the reasons behind the reversion of the instrument. The Officer of Financial Affairs shall decide what he deems fit in this regard.
3. The instrument shall be handled in the same manner as the un-annulled instrument in terms of the place of its existence. It may not be damaged or disposed of. It shall be kept in the designated file and its place according to the serial numbers of the instrument.

Article 19

The Treasurer and the Accountant shall each keep a day book for the Treasury. These day books shall be matched on a daily basis so as to ensure that the disbursements, receipts, and balances are correct.

Article 20

1. Intelligence funds shall be deposited at the banks accredited by the Head of Intelligence.
2. The Head of Intelligence shall notify the banks accredited under paragraph 1 above of the names of persons authorised to sign cheques and payment orders issued by the Intelligence.

Article 21

The funds of the Intelligence may not be used after being received or before being deposited at the accredited banks for any reason whatsoever.

Article 22

1. The Treasurer shall deposit in the bank on a daily basis all funds received by the Treasury. He may keep in the Treasury a sum not to exceed ten-thousand (\$10,000) US Dollars or the equivalent in legal tender for contingent and urgent expenditures.
2. As an exception to the provisions in paragraph 1 above, the Treasurer may keep a sum that exceeds ten thousand (\$10,000) US Dollars or the equivalent in legal tender if the surplus amount has been accrued to the Treasury after 02:30 post meridian and was impossible to be deposited in the bank due to the termination of the working hours, provided that he thus reports to the Officer of Financial Affairs. He shall obtain the written approval of the Officer of Financial Affairs to keep the surplus amount in the Treasury.

Article 23

The Head of Intelligence may agree to furnish financial advances for the following purposes:

1. For travel and accommodation for an official at the Intelligence, who is delegated to an official mission, provided that it is reimbursed as soon as the mission terminates and the delegated official returns.
2. For a training course, which shall be disbursed on the account of the salaries, increments, and allowances to which the delegated official is entitled pursuant to the provisions of this regulation and the instructions issued in pursuance thereto.
3. Temporarily for purchases that shall be paid immediately after the completion of purchases.

4. For the expenses of a training course or an activity prescribed on the Intelligence budget, which shall be reimbursed as soon as the course or activity terminates.
5. The Head of Intelligence shall issue instructions that determine the amounts of financial advances, as well as the executive procedures pertinent thereto.
6. The advance beneficiary shall be personally responsible for any irregularity or reduction in the advance in his possession. He shall also keep a register of his disbursements from the advance. The Officer of Financial Affairs must oversee the movement of each such advance and ensure that it has been used for the specified expenditures.

Article 24

The Head of Intelligence may agree to issue a temporary advance for expenses on purchases, provided that the advance beneficiary proves through adopted methods the manner of disbursement from such advance pursuant to the regulations of disbursement approved by the Intelligence. The advances shall be paid at the designated time following the deduction of the amount of all purchases therefrom. The remainder shall be returned to the Treasury through recognised accounting methods.

Article 25

Expenses at the Intelligence shall be divided as per their nature into the following types:

1. The expenses which are justified by default and which do not need a request for prior agreement for their disbursement. The competent officials shall allow them. This type of expenses shall include expenses arising from the enforcement of the regulations in force at the Intelligence and those which are based upon the decisions of the Head of Intelligence.
2. The expenses which need the submission of a request therefor in combination with the approval of the competent party in conformity with the regulations in force at the Intelligence. The procedures of the request, as well as the agreement thereto, shall be conducted in conformity with the adopted forms and in accordance with the prescribed administrative rules.
3. The expenses which do not fall under paragraphs 1 and 2 above shall be deemed expenses for which a request for approval must be submitted. The request shall be submitted to the Head of Intelligence in his capacity as the paymaster or to the person whom he delegates to make the appropriate decision with regard thereto.
4. The Head of Intelligence shall issue instructions that include the details of expenses that fall under paragraphs 1 and 2 above.
5. The Head of Intelligence shall issue instructions that include details on the undisclosed (secret) expenses. He shall have full power to expend thereon without compliance with the regulations, bylaws, and directives in force at the Intelligence, insofar as all items and procedures relating thereto are confidential.

Article 26

The salaries of officials with contracts shall be paid within the period from the last working day of each month up to the fifth day of the following month. The Head of Intelligence may agree to the payment of salaries to an Intelligence official within the last third of the working month if the date of the payment of his salary falls within the period of his annual or sick leave or during his presence outside of his workplace on an official mission. A salary shall be paid to an official with a contract at the Intelligence in person or by transfer to such official's bank account based upon his request. It may also be paid to the person who bears a written authorisation from the official to receive it.

Article 27

Per diem work and allowances of travel shall be paid to Intelligence officials who are delegated on official missions pursuant to the bylaw approved by the Head of Intelligence.

Article 28

1. Every official who is in possession of papers or documents with a financial value must keep them in a special metal box at the Intelligence. If untenable, they shall be kept in a safe place to be chosen by the official on his own responsibility.
2. All officials are prohibited from keeping in any safe designed for the keeping of the funds of the Intelligence any funds belonging to a third party.

Article 29

Every official who causes a financial or material loss to the Intelligence as a result of an error or negligence shall bear the responsibility for each error each official makes. The Intelligence shall also be entitled to take all administrative and legal measures which safeguard the compensation for the losses.

Article 30

All financial registers, instruments, and records shall be subject to the internal auditing by the competent persons at the Intelligence, as well as to the external auditing by the financial controller appointed by the President. Every Official of Financial Affairs must submit all which is in his possession to the certified auditors at the Intelligence and provide them with such detailed information which they may request and not refrain from the implementation of any request in this regard.

Article 31

The keys to metal boxes (safes) shall be kept as follows:

1. The original keys shall be in the possession of the official in charge of the box. These shall be officially handed to him by the Officer of Financial Affairs, and he shall sign so as to indicate that he has received them. They shall remain in his possession, and he must return them immediately upon the termination of his services for any reason whatsoever and by the official means to the Officer of Financial Affairs.
2. The reserve keys shall be kept by the Officer of Financial Affairs in a sealed envelop on which the numbers of keys and safes shall be registered.
3. The official in charge of keeping the keys shall inform the Head of Intelligence or the Officer of Financial Affairs about the missing of any key that was in his possession, along with a report in which he makes clear the circumstances and manner by which he lost the key.
4. No official may keep more than one key for each box. When an official leaves his work for any reason, he must hand the key over to the Officer of Financial Affairs.
5. Minutes shall be drawn up on the inventory of the trust if the official bearing the keys of boxes and safes is on an official mission or on a leave of any type whatsoever, in which the status of such trust is to be stated. The official replacing him at work shall receive it.

Article 32

The Officer of Financial Affairs shall be responsible for keeping the following registers:

1. Revenues register.
2. Expenses register.
3. Box register.
4. Salaries register.

5. Advances register.
6. Register of receipts, cheques, and records.
7. Register of programmes, courses, and seminars.
8. Requisite journal.
9. Requisite ledgers.
10. All instruments, books, and registers that are deemed to be requisite for the completion of the work.

Article 33

The Officer of Financial Affairs shall keep a special register for each fiscal year, which special register is to be called the 'Register of Revenues and Expenses', in which the phases of the implementation of the budget in reference to all revenues and expenses under the relevant titles, chapters, and articles shall be registered, provided that such register is regulated insofar as it shall be possible to view it at any time during the year in order to ensure the status of the budget.

Article 34

The Officer of Financial Affairs shall keep a register of the trust, in which the registers and forms that have been delivered to him by the competent parties shall be included, along with the details pertaining to their numbers. He may not use any register or form on which an error or missing information has occurred. He must also submit a report thereon to the Head of Intelligence, including any dispute regarding the missing information or error.

Article 35

The Head of Intelligence may cross any loss incurred by the Intelligence funds if it does not exceed five-hundred (\$500) US Dollars or the equivalent in legal tender during the fiscal year. If the loss exceeds that amount, he shall report the case to the President to take the appropriate action with regard thereto.

Article 36

1. Scratches, erasing, and crossing of any accounts, instruments, or registers shall be prohibited except as provided in Article 35 above. However, the required modification shall be conducted in accordance with accounting settlements or reverse entries.
2. In the event of embezzlement or a shortage of funds, registers, books or basic records of the Intelligence, the responsible official must inform the Head of Intelligence to conduct the necessary investigation.

Article 37

A Committee on Purchases and Tenders shall be formed by decision of the Head of Intelligence. It shall commence its duties in pursuance of the provisions under the Regulation of Supplies and Purchases.

Article 38: The Closing Account

1. The closing account shall be prepared for each year and shall include the resources and actual uses during that year, sorted in accordance with the various chapters, items, programmes and projects in implementation of the budget. It shall also include the financial status of the Intelligence at the end of the year.
2. The closing account of the year shall include: The revenues which have been appropriated for the Intelligence, as well as the expenses which were actually disbursed or those which were due for that year but have not been disbursed for some reason.

Article 39

The President of the National Authority shall be entitled to appoint a financial controller at the Intelligence based upon the recommendation of the Head of Intelligence to review the accounts of the Intelligence. The Financial Controller shall view the items of disbursement, as well as immediately supervise the auditing of the accounts and ensure that they are sound.

Article 40

1. The closing accounts shall be prepared and submitted to the Financial Controller within a period of three (3) months from the expiration of the year to which such accounts belong.
2. The Financial Controller shall be responsible for reviewing the closing accounts of the Intelligence and to submit a report thereon to the President within a period of three months (3) from the expiration of the year to which such accounts belong. A copy thereof shall be handed to the Head of Intelligence.

Article 41

1. The Head of Intelligence shall take the measures necessary for keeping accounting books, as well as submitting annual accounts, which shall include the following:
 - The expenses and revenues from all sources.
 - The status of prescribed appropriations.
 - The supplies and assets.
2. Disbursement shall take place on the basis of instruments and documents which establish that the services and commodities to be disbursed have actually been rendered or delivered and that their price has not been paid. The Head of Intelligence shall define in the Regulation of Accounting the documents supporting the disbursement, which must be enclosed with the disbursement orders of each type of expenditure.
3. The Head of Intelligence shall nominate the officials authorised of the expenditures, the arrangement of the financial liabilities of the Intelligence, the delivery of cash amounts, and the conduct of payments in the name of the Intelligence.

Article 42

The affairs of the accounting, purchases, warehouses, and other financial matters necessary for the progress of the Financial Department at the Intelligence shall be regulated in accordance with the prescribed regulations, as well as the instructions and decisions of the Head of Intelligence.

Article 43

An internal auditor shall be responsible for the internal control before and after each disbursement, as well as the review and auditing of the financial actions of the Intelligence, to ensure the following:

1. Smooth running of accounting operations and their adherence to the prescribed allocations and their goals, the financial provisions, and the instructions issued by the Head of Intelligence.
2. Facilitating the tasks of the Financial Controller.

Article 44

The Head of Intelligence shall issue the instructions and decisions necessary for the implementation of the provisions of this regulation.

Article 45

The implementation of the instructions and decisions in force prior to the approval of this regulation and which do not contradict its provisions shall continue until they are replaced by new instructions and decisions.

Article 46

All competent authorities, each one within its sphere of jurisdiction, shall implement the provisions of this regulation, which shall enter into force as of the date of its publication in the Official Gazette.

Issued in the city of Ramallah on 15 January, 2007 AD, corresponding to 26 Thu al Hijja 1427 AH.

Mahmoud Abbas

Chairman of the Executive Committee of the Palestine Liberation Organisation

President of the Palestinian National Authority

Annex

Chapters and Items of the Intelligence General Budget

Chapter Number	Chapter	Item Number	Item
100	Salaries and wages	101	Basic salaries
		102	Contribution to health insurance
		103	Wages of extra work
		104	Remunerations
		105	Wages of temporary workers
		106	Remuneration of the termination of service
		107	Travel and missions
200	Service expenses	201	Rentals
		202	Water and electricity
		203	Detergents and taking care of offices
		204	Wages of cleaning
		205	Fuels
		206	Cash remunerations for non-workers
		207	Remuneration of legal, administrative technical and financial consultations
		208	Publication information
		209	Insurance premiums
		210	Subscription to newspapers and journals
		211	Telephone calls and internet connection
		212	Wages of transportation and transportation means
		213	Hospitality and public relations
		214	Ammunition
		215	Miscellaneous
300	Office expenses	301	Stationary
		302	Printed materials
		303	Office supplies
		304	Supplies of computers, networks etc.
400	Maintenance expenses	401	Maintenance of buildings
		402	Maintenance of water and electricity installations
		403	Maintenance of transportation means
		404	Maintenance of office equipment
		405	Maintenance of furniture
		406	Maintenance of weapons
500	Capital expenses	501	Furniture
		502	Office equipment
		503	Transportation means (vehicles)
		504	Buildings and installations
		505	Weapons
600	Expenses of training and technical courses,	601	Training courses
		602	Seminars, symposiums and conferences

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	seminars and conferences	603	Research papers, studies, manuals, brochures and publications
		604	Solitary training
		605	Consultations
		606	Technical meetings of the Intelligence
		607	Other meetings
		608	Previous liabilities and debts
		609	Other expenses
700	Undisclosed expenses		