

Law No. 11 of 2005 on the Formation of the Ministry of Finance and Definition of its Functions (Repealed) 11 / 2005

Number of Articles: 21

Table of Content

Articles (1-21)

We, Hamad bin Khalifa Al-Thani, Emir of the State of Qatar,
Having perused the Amended Provisional Constitution, in particular Articles 23, 34, and 51 thereof,
Law No. 2 of 1962 regulating the fiscal policy in Qatar, as amended by Decree-Law No. 19 of 1996,
Law No. 5 of 1970 specifying the powers of ministers and functions of the ministries and other government agencies, as amended,
Law No. 8 of 1976 concerning the organization of tenders and auctions, as amended,
Law No. 5 of 1989 on the state budget,
Decree-Law No. 11 of 1993 on income tax,
Decree-Law No. 15 of 1993 establishing Qatar Central Bank, as amended by Law No. 19 of 1997
Decree Law No. 22 of 1993 organizing the Ministry of Finance, Economy and Commerce and specifying its functions,
Law No. 4 of 1995 on the Accounting Bureau, as amended,
The Civil Service Law promulgated by Law No. 1 of 2001,
Decree-Law No. 17 of 2001 establishing the Public Authority for Customs and Ports,
Law No. 18 of 2002 on the public debt,
The Customs Law promulgated by Law No. 40 of 2002
Decree-Law No. 32 of 2004 organizing the Ministry of Economy and Commerce and specifying its functions,
Emiri Order No. 1 of 2002 amending the formation of the Council of Ministers,
Emiri Resolution No. 8 of 1979 concerning undersecretaries,
Emiri Resolution No. 1 of 1998 establishing the Council of Planning, and its amendments,
Emiri Resolution No. 37 of 2001 establishing the Supreme Council for Economic Affairs and Investment, and its amendments,
The proposal of the Minister of Finance,
The draft law presented by the Council of Ministers,
After taking the opinion of the *Shura* Council,
Hereby promulgate the following law:

Articles

Article 1

The Ministry of Finance shall be formed and its Functions defined as contained in this Law.

Article 2

The Ministry shall, in addition to the general Functions provided for in Law No. 5 of 1970 referred to, assume the following duties:

- 1 - Propose the objectives and instruments of the fiscal policy in line with the requirements of national development.
- 2 - Prepare and implement the public budget of the State.
- 3 - Collect of public revenues, including taxes and fees according to the Law.
- 4 - Develop the financial relations between the State and other countries.
- 5 - Propose draft laws and bylaws related to the Functions of the Ministry.

Article 3

Subject to the general duties of the Minister in accordance with the provisions of Law No. 5 of 1970 referred to, the Minister of Finance shall assume the following duties:

- 1 - General supervision over the management of the affairs of the Ministry and its methods of carrying out its duties.
 - 2 - Issuance of the resolutions necessary to regulate the function of the Ministry.
 - 3 - Representation of the State in regional and international conferences, bodies and organizations within the Ministry's scope of reference.
-

Article 4

The Minister shall have an office headed by a director under him directly who shall assume the following duties:

- 1 - Organization of the files, correspondence, papers and meetings in the Minister's office.
 - 2 - Receipt of correspondence addressed to the Minister and preparation of the same for presentation to him, and distribution of the same to the relevant authorities for review in accordance with the instructions of the Minister.
 - 3 - Preparation of the memos and correspondence assigned to him by the Minister.
 - 4 - To liaise with various bodies to provide the papers and details required by the Minister.
 - 5 - Notification of the relevant authorities of the Minister's visas and instructions, to follow up their implementation and brief him on the status thereof.
 - 6 - To attend interviews and discussions that he is allowed to attend by the Minister and record what he directs him to.
-

Article 5

The unit for planning and follow-up shall assume the duties stipulated in Emiri Decree No. 1 of 1998 referred to.

Article 6

Subject to the general duties of the undersecretary in the Ministry in accordance with the provisions of Law No. 5 of 1980 and Emiri Decree No. 9 of 1979, referred to, the undersecretary shall assume the following duties:

- 1 - Proposal of the draft resolutions to regulate the functions of the Ministry to give effect to its terms of reference:
- 2 - Approval of expense and financial documents in accordance with the financial provisions and regulations.

The undersecretary of the Ministry may delegate some of his duties to the assistant undersecretaries of the Ministry or the managers of the departments at the Ministry.

Article 7

The Ministry of Finance shall consist of the following departments:

- 1 - Department of the Public Budget
 - 2 - Department of Public Revenues and Taxes
 - 3 - Department of Public Accounts
 - 4 - Department of Public Audit
 - 5 - Department of Systems and Information
 - 6 - Department of Research and Organizations
 - 7 - Department of Legal Affairs
 - 8 - Department of Administrative and Financial Affairs.
-

Article 8

Each of the departments that the Ministry consists of shall be headed by a director who shall be directly responsible to the undersecretary. The Director of the Department of Legal Affairs shall be responsible to the Minister directly. Each director shall assume the following duties:

- 1 - To discharge the affairs of the department and follow-up its work progress, and coordinate with the divisions and offices under it.

- 2 - Proposal of the resolutions required for the development of the department's activity.
 - 3 - Preparation of the draft budget of the department.
 - 4 - To adopt the resolutions and to sign for various transactions that fall within its terms of reference.
-

Article 9

The Department of the Public Budget shall be concerned with the implementation of the provisions of the laws, regulations and resolutions relating to the Public Budget of the State, and in particular the following:

- 1 - Preparation of the annual publication of the public budget, which includes foundations, instructions and guidelines to be followed for the preparation of the Public Budget of the State.
 - 2 - Review of the estimates prepared by the ministries and other government agencies for their own draft budgets, and preparation of the final draft of the Public Budget of the State.
 - 3 - Tracking the issuance of legislation related to the Public Budget of the State.
 - 4 - Notification of the ministries and other government agencies of the approval of the budget.
 - 5 - Monitoring the implementation of the Public Budget of the State and preparation of the necessary reports in that regard.
 - 6 - Preparation of the financial studies related to the implementation of the budget for coming fiscal years in coordination with the bodies concerned.
 - 7 - Study of the required amendments to the budget whether by transfer between clauses and chapters of the budget or additional appropriations.
 - 8 - Issuance of the financial approvals for tenders in accordance with the final rules prescribed in this regard.
-

Article 10

The Department of Public Revenues and Taxes shall be concerned with all matters related to the State's public revenues and taxes, and in particular the following:

- 1 - Estimation of the public revenues expected to be collected.
 - 2 - Proposal of the appropriate means and instruments for the collection of the State's public revenues.
 - 3 - Review of the vouchers received from ministries and other government agencies, and carrying them forward to their respective accounts in coordination with the Department of Public Accounts.
 - 4 - Issuance of collection receipts to all ministries and other government agencies.
 - 5 - Review of all settlements related to the State's public revenues.
 - 6 - Maintenance of records for the State's public revenues.
 - 7 - Preparation of the studies and reports related to the development and diversification of revenues and simplification of collection procedures.
 - 8 - Implementation of the provisions of the laws, regulations and resolutions related to public revenues and taxes.
 - 9 - Preparation and implementation of international tax conventions, and follow up of the activities of international tax organizations in coordination with the Department of Research and Organizations.
-

Article 11

The Department of Public Accounts shall be concerned with maintaining State accounts of expenses and income, and in particular the following:

- 1 - To make accounting entries for financial transactions of the ministries and other government agencies, and to make the necessary reconciliations with records of these bodies.
 - 2 - Issuance of cheques and transfers, and purchase of currency.
 - 3 - Monitoring of credit and debit loan accounts and preparation of the settlements related thereto.
 - 4 - To record and carry forward transactions related to the credit and debit accounts and other public accounts.
 - 5 - To record local, regional and international participation and assistance of the State.
 - 6 - Supervision of the deposit balances and securities.
 - 7 - Follow up of credit notices from banks that represent the transfer of balances in the accounts of the Ministry and other government agencies to the account of the government in coordination with the Department of Public Revenues and Taxes.
 - 8 - To open letters of credit with banks, preparation of payment requests and recordal thereof in the special accounts to which they relate, follow up of the implementation of these credits and recordal of the expenses related thereto.
 - 9 - Preparation of closing adjustments at the end of the fiscal year, the final statement of accounts, and the final account.
-

Article 12

The Department of Public Audit shall be concerned with the prior review of all payment requests and settlements for ministries and other government agencies relating all chapters of the budget and confirmation of the availability of allocations, and in particular the following:

- 1 - Audit salaries, wages and personal transactions.
- 2 - Audit current and capital expenses.
- 3 - Audit expenses for projects and consulting services for all ministries and other government agencies.
- 4 - Audit personal transactions for all types of advances.

Article 13

The Department of Systems and Information shall be concerned with the programming, preservation, retrieval and development of information and data systems relating to the Ministry according to its needs, and in particular the following:

- 1 - Development of the manual systems and procedures in effect at the Ministry to automated computerised systems.
- 2 - To build and develop information systems via the computer and conduct the studies and analyses necessary for this task.
- 3 - To manage the infrastructure of information systems at the Ministry represented in the various computers and the internal information network.
- 4 - To design, operate and manage the various databases.
- 5 - To provide the necessary technical support to network users at the Ministry and to train them to use the systems, programs, computers and accessories.

Article 14

The Department of Research and Organizations shall be concerned with preparing financial research papers and providing international organizations with the details and information they require regarding the financial position of the State, and in particular the following:

- 1 - Prepare financial statistics and conduct analytic studies related to public financial matters and their relationships to statistical data issued by the ministries and other governmental agencies.
- 2 - Study internal and external loan agreements and guarantees in coordination with the authorities concerned and follow up their implementation in the light of the trends in global capital markets.
- 3 - Study the financial bylaws and bylaws for tenders, bids and stores of government agencies, and propose the necessary amendments thereto in coordination with the Department of Legal Affairs.
- 4 - Prepare the financial data required by the International Monetary Fund, the International Bank of Reconstruction and Development and financial institutions specializing in the fields of loans, guarantees, protection and periodic financial rating of the State.
- 5 - Analyse the periodic and final financial accounts of organizations, banks and companies in the capital of which the State has participated and submit comments and recommendation in that regard.
- 6 - Monitor the participation and assistance of the State in countries and various organizations and study the results.

Article 15

The Department of Legal Affairs shall be concerned with the following:

- 1 - To express a legal opinion on the issues referred to it.
- 2 - Preparation of draft legislative instruments related to the Ministry and to express an opinion on the draft laws referred to it.
- 3 - Research, study and follow up of legal issues on legislation related to the activity of the Ministry in coordination with the departments concerned.
- 4 - Legal review of the Ministry's correspondence with the agencies concerned.
- 5 - Preparation of the draft international contracts and agreements related to the functions of the Ministry in coordination with the departments concerned.
- 6 - Investigation of the incidents and violations attributed to the staff of the Ministry, preparation of the necessary memoranda on the results of the investigation accompanied by a legal opinion and recommendations, referral of the same to the relevant authorities and follow up of the implementation of the resolutions taken in that regard.
- 7 - Follow up of the judicial disputes which the Ministry is party to in coordination with the relevant authorities.

Article 16

The Department of Administrative and Financial Affairs shall be concerned with the following:

- 1 - Application of the administrative and financial laws and bylaws.
 - 2 - Implementation of the procedures related to employee affairs at the Ministry.
 - 3 - Identification of the needs of the Ministry in terms of manpower and jobs in coordination with the other departments.
 - 4 - Identification of the training needs of the staff of the Ministry in coordination with the other departments.
 - 5 - Fulfilment of the needs of the Ministry and the various departments in terms of the supplies and equipment required for the performance of its functions.
 - 6 - Preparation of the draft budget of the Ministry and follow up of its implementation.
-

Article 17

Amending the organization of the administrative units that the Ministry consists of, by addition, deletion or merger and the determination of and modification to its Functions shall be by means of a resolution of the Cabinet based upon the proposal of the Minister.

Article 18

By means of a resolution of the Minister divisions may be created within the departments that the Ministry consists of as per the requirement of public interest. These divisions may also be abolished or merged; and their Functions may be determined and amended.

Article 19

The Minister shall issue the resolutions necessary for the implementation of the provisions of this law.

Article 20

Decree-Law No. 22 of 1993 referred to is repealed as is any provision that contradicts the provisions of this law.

Article 21

All relevant authorities, each within its own jurisdiction, shall implement this law which shall be published in the Official Gazette.
