### Cabinet Decree of 1973 on reorganizing the Ministry of the Treasury

# The Cabinet

## Upon review of:

- Law No. (62) of 1957 on the boycott of Israel;
- Law No. (19) of 1964 on civil service and the amending laws thereof;
- The law on retirement issued on 17 Dhu al-Hijja 1386 AH corresponding to 28 March 1967 AD regarding the financial system of the State, and the amending laws thereof;
- Law No. (21) of 1968 on issuing income taxes;
- Law No. (35) of 1968 on the stamp tax;
- The Revolutionary Command Council Decree concerning the reorganisation of the Ministry of the Treasury issued on 28 Ramadan 1391 AH corresponding to 16 November 1971 AD;
- Law No. (68) of 1972 on the Customs Guard;
- Law No. (89) of 1972 issuing the customs law;
- Law No. (130) of 1972 on the local administration system;
- The proposal made by the Minister of the Treasury in agreement with the Minister of Civil Service;

## has decided:

# Article (1)

The Ministry of the Treasury shall plan and monitor the implementation of the general financial policy of the State, develop and maintain sources of public income, control the spending thereof, propose and implement the monetary and banking policy in coordination with the other competent entities in the State to stabilise the financial and monetary situation, and perform any other competencies stipulated by law.

The Ministry shall carry out all the duties necessary to achieve its goals, in particular:

- 1. Oversee the revenues, expenditures, public funds, treasuries, and reserves of the State, control their collection, procurement, and disposal in accordance with the established rules and regulations, and take all the necessary procedures to collect the rightful dues of the public treasury and recover any amounts thereof that have been unrightfully spent or disposed of in contravention of the laws and regulations.
- 2. Study and draft the general budget of the State and any annexed or exceptional budgets or additional allocations related thereto.
- 3. Oversee the management of the State's accounts, keep, maintain, and close the records thereof, and prepare the final accounts for the State at the end of the financial year.
- 4. Participate with the competent entities in the study and preparation of the development budget, and keep their accounts in accordance with their relevant laws and regulations.
- 5. Propose financial and accounting legislation, regulations, and systems that guarantee control over the handling of public funds, issue the necessary instructions and directives to concerned entities to ensure proper handling and increased financial awareness, and ensure compliance with the requirements of financial laws and regulations.
- 6. Oversee the monery policy, the Central Bank of Libya, and its affiliated commercial banks, and stay up-to-date with financial developments in all the government agencies and public institutions and services in cooperation with the concerned entities.



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- 7. Oversee the Regional Office for the Boycott of Israel, and implement the boycott decisions.
- 8. Oversee the work of the Central Tenders Committee.
- 9. Provide governorates and municipalities with any requested assistance and technical consultancy related to the field of work of the Ministry, monitor the performance of their activities in this regard, conduct inspections thereof, and produce reports on their outcomes and notify the prime minister thereof.
- 10. Perform any other competences entrusted to the Ministry by the various laws and regulations.

### Article (2)

- I. The organisational structure of the Ministry shall be composed of the following offices and public departments:
  - 1. Tax Authority:

Its duties consist of the implementation of tax laws, tax assessment, and tax collection. For this purpose, it may keep files and records of taxpayers, monitor them, take the necessary procedures to prosecute defaulting taxpayers, and take all the legal actions required in this respect.

The Tax Office shall be composed of the following public departments:

- a. Department of Technical Affairs.
- b. Tax Department in the governorate of Tripoli.
- c. Tax Department in the governorate of Benghazi.
- 2. Customs Administration:

It shall implement the customs law, collect the import and export fees, propose the necessary adjustments to the customs tariff in harmony with the financial and social policy of the State, establish customs posts and centers, provide the same with guards to combating smuggling, and assume any responsibility vested in customs members regarding monetary and monopoly laws.

The Customs Office shall be composed of the following public departments:

- a. Department of Technical Affairs.
- b. Department of Customs Guards.
- c. Customs Department of Tripoli.
- d. Customs Department of Benghazi.
- e. Customs Department of Sabha.
- 3. Retirement Authority:

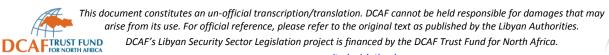
It oversees retirement affairs and settles the salaries, remunerations, and compensations of the concerned persons stated in the law on retirement. It also keeps and manges the pension account and invests its balance for the benefit of those covered by the law and their beneficiaries.

To achieve the above, the Pension Office shall have the authority to inquire and follow-up with ministries and public agencies and institutions to ensure proper implementation of the law and its regulations by such entities.

The Pension Office shall be composed of the following public departments:

- a. Department of Records and Statistics.
- b. Department of Settlements.
- c. Department of Investments and Departments.
- d. Department of Review, Inspection, and Follow-up.
- 4. Planning and Follow-up Department:

It proposes the general policy on financial and banking reform in the State, drafts and monitors relevant plans, conducts and coordinates scientific research on financial and monetary developments at both the local and international levels, reviews and





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assesses the systems and activities related to taxes, customs, and retirement, in addition to other ministerial activities.

It shall cooperate with foreign governments or United Nations international organisations regarding social and economic development. It shall also participate in the organisation of local and international scientific conferences on economy and development jointly with the concerned entities.

5. Budget Department:

It drafts and oversees the implementation of the general budget of the State, oversees the phases of implementation thereof and the developments of the State's revenues and expenditures throughout the financial year, contributes to the drafting of the development budget, takes and proposes the appropriate procedures for maintaining the financial situation.

6. Treasury and Accounts Department:

It oversees treasury affairs, the circulation and maintenance of public funds, the provision of treasuries, and the keeping of government and bank accounts. It monitors disbursement thereof and payments thereto, keeps and organises registry in government records and closes the same on the specified dates, preserves valuable documents and provides them to the concerned entities as needed, and monitors their use. Moreover, it provides all the treasuries of government entities with needed cash balance in accordance with applicable regulations and within the proper grounds for the spending of such entities for the purposes stated in the budget.

7. Warehouse and Procurement Department:

It exercises any contracting and procurement duties entrusted thereto by the regulations set forth in the legislation on contracts. It also oversees the organisation of public warehouses, drafts the regulations pertaining to the maintenance of inventories, and ensures the use of modern methods for the receipt, preservation, provision, and non-accumulation of items, and for the disposal of stagnant and junk items.

It is also in charge of inspecting the warehouses of ministries and government bureaus to ensure proper implementation of their applicable procedures and fulfillment of the warehouse requirements, as well as proposing the necessary improvements to ensure that warehouses function in the optimal manner.

8. Regional Office for the Boycott of Israel:

This office is in charge of the boycott of Israel. It oversees any procedures established by the concerned entities to ensure efficient application of the boycott system.

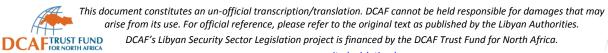
9. Department of Comptrollers and Assistant Comptrollers:

It is in charge of overseeing the affairs of comptrollers and their assistants and monitoring their work from a technical perspective. It assists agencies with technical and administrative expertise to enable the financial control agencies to perform the duties stipulated by the law on the financial system of the State and the budget, accounts, and warehouses regulation, hence becoming a link between the Ministry of the Treasury and the other government agenies and supporting their cooperation to ensure proper financial procedures and set them in the right direction.

10. Department of Zakat Affairs:

It is in charge of receiving Zakat declaration forms from zakat-payers, examining the same, verifying the required amount of Zakat, collecting and distributing Zakat to the entities that use it in Sharia-compliant banks, and handle all Zakat affairs as detailed in the aforementioned law on Zakat.

11. General Secretariat of the Ministry:







The General Secretariat is in charge of administrative affairs, financial services and affairs, employees and workers affairs, public relations, and administrative awareness.

II. The internal regulation of the Ministry shall be determined by a resolution by the Minister of the Treasury upon agreement with the Minister of Civil Service.

### Article (3)

The main warehouse of Tripoli, currently affiliated with the Ministry of Housing, shall be attached to the Ministry of the Treasury. All warehouse employees shall be transferred to said Ministry under their current grades, financial categories, and salaries.

#### Article (4)

Any provision that contravenes the provisions of the present decree shall be repealed.

#### Article (5)

The present decree shall be implemented by the Minister of the Treasury. It shall enter into force from its date of issuance and it shall be published in the Official Gazette.

## Major Abdessalam Ahmed Jalloud Prime Minister

Issued on 19 Safar 1393 AH Corresponding to 24 March 1973 AD



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