

## Chapter : 0401 Audit Bureau

**Creation:** The Audit Bureau was established under Audit Bureau Law No. (28) for the year 1952 to ensure the maintenance, safety and preservation of public funds and verify its use in its allocated fields according to the approved legal, financial and accounting rules.

**Vision :** Sustainable distinguished professional control to enhance public accountability and assist the public sector to work efficiently and effectively

**Mission:** To contribute to improving the usage and management of the public resources of the country to achieve sustainable development for the community through comprehensive and independent control of the public funds

**Legal Framework :** Audit Bureau Law No. (28) for the year 1952, and amendments thereto

### Tasks of the Ministry / Department:

- Supervise the State's revenues and expenditures, trusts account, advances, loans, settlements and warehouses as stated in the law.
- Provide consultancy in the accounting aspects to the entities subject to the Bureau's control.
- Ensure the sound application of applicable environment legislation in coordination with the related stakeholders.
- Ensure that administrative procedures and decisions in the entities subject to the Bureau's control are conducted as per applicable legislation.
- Monitor public money to ensure the proper expenditure in a legal and efficient manner.

### Ministry/Department Contribution to the Achievement of the National Objectives:

- Preserve public funds and enhance the principles of accountability and transparency.

### Major Issues and Challenges which face the Ministry / Department:

- Increase the volume of government expenditure and increase the number of institutions subject to the Bureau's control including companies where government's share exceeds 50% as well as civil society organizations.
- The diversity and complexity of activities of some agencies subject to the Bureau's control.
- Weakness of internal control mechanisms of some entities subject to Bureau's control and lack of internal control units at some other entities
- Multiplicity and diversity of financial bylaws and pieces of legislation of the entities subject to Bureau's control.

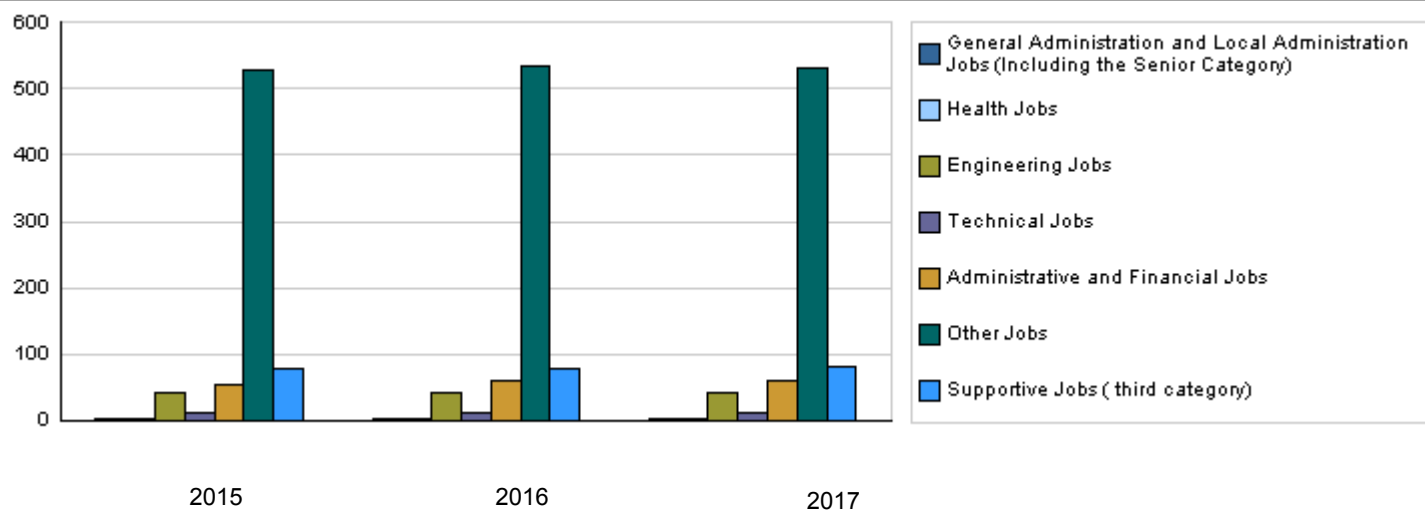
CHAPTER : 0401 Audit Bureau

Strategic Objectives and Performance Indicators of the Ministry / Department

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2015	2016	2016	2017	2018	2019
1 - To develop institutional performance	1 Number of correspondences between support services directorates and units and the logistic monitoring units	2014	11000	12071	12800	11500	11600	11700	12200
	2 Number of correspondences between the support services directorates and units and foreign agencies	2014	15100	16561	16550	16200	16600	16700	16900
2 - To preserve the public fund	1 Number of monitoring outputs	2014	5426	7625	8620	8595	8630	8640	8680
	2 Number of cases referred to courts	2014	73	216	82	82	84	85	87
	3 Number of cases referred to the investigation committees	2014	275	305	305	310	307	310	315
	4 Number of following audit hours	2014	218865	319721	334500	236700	256700	277000	286000
	5 Number of previous audit and committees hours (before disbursement)	2014	223700	217744	221000	220400	222500	224000	226000
	6 Number of sudden inspection hours	2014	14730	12679	23500	13200	13300	13600	13800
	7 Volume of direct financial surplus (million JDs)	2014	71	38	62	38	42	44	44
	8 Percentage of surplus to total government spending	2014	%0.8	%0.5	%0.8	%0.4	%0.5	%0.5	%0.5

Number of Staff of the Ministry / Department

Group	Job	2015			2016			Preliminary 2017		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
General Administration and Local Administration Jobs (Including the Senior Category)		2	0	2	2	0	2	2	0	2
Health Jobs	Pharmacist	1	3	4	1	3	4	1	3	4
Engineering Jobs	Engineer	30	12	42	30	12	42	30	12	42
Technical Jobs	Technical jobs	7	4	11	7	4	11	7	4	11
Administrative and Financial Jobs		37	16	53	44	16	60	44	16	60
Other Jobs	Economic Researcher	1	0	1	1	0	1	1	0	1
	Auditor	336	122	458	329	132	461	326	133	459
	Consultant/ expert	1	0	1	1	0	1	1	0	1
	Financial Analyst	2	0	2	2	0	2	2	0	2
	Head of control/ Head of section	62	3	65	68	1	69	68	1	69
Supportive Jobs ( third category)		59	19	78	59	19	78	59	21	80
Total		538	179	717	544	187	731	541	190	731
Total Cost of Salaries		5214899	1738299	6953198	5246600	1843400	7090000	5592920	1965080	7558000



**Key Information of the Ministry / Department**

No.	Description	base year	Value	Primary 2016	Estimated 2017												
					Irbid	Mafraq	Jarsh	Ajloun	Amman	Balqa'	Zaraq'	Madaba	Karak	Ma'an	Tafila	Aqaba	Total
1	Number of training courses provided to the Bureau employees	2014	85	95	5	0	3	0	71	3	3	0	5	0	0	10	100
2	Number of audited accounts	2014	14100	16230	2220	850	550	540	2375	2210	2280	720	2170	586	587	1500	16588
3	Number of explanations and monitoring letters	2014	1920	1100	120	80	75	70	180	108	115	83	108	110	97	104	1250
4	Number of work teams	2014	22	25	1	0	0	0	25	1	1	0	0	0	0	2	30

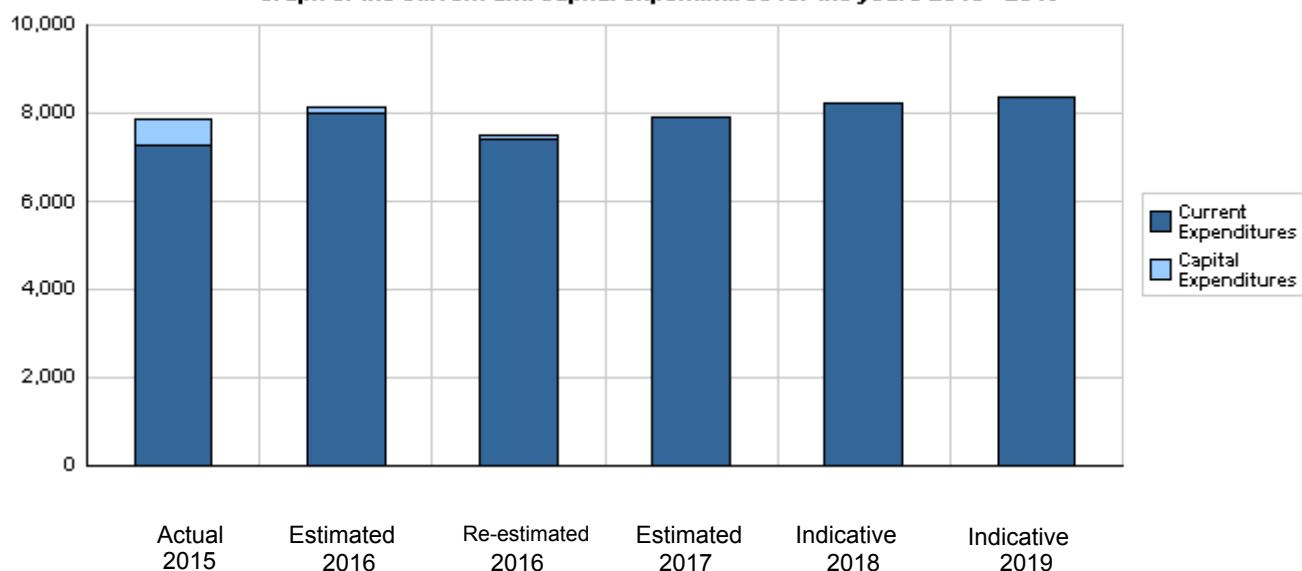
**Overall Summary of Expenditures for Chapter 0401- Audit Bureau  
for the Years 2015 - 2019**

( In JDs )

Description		Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018 2019	
<b>Group</b>	<b>Current Expenditures</b>						
2111	Salaries, Wages and Allowances	6,591,686	7,189,000	6,700,000	7,118,000	7,375,000	7,492,000
2121	Social Security Contributions	361,512	423,000	390,000	440,000	463,000	473,000
2211	Use of Goods and Services	295,497	400,000	330,000	321,000	356,000	356,000
2821	Other Current Expenditures	7,992	7,000	5,000	25,000	45,000	45,000
3112	Devices, Machinery and Equipment	0	0	0	10,000	10,000	10,000
<b>Total current expenditures</b>		<b>7,256,687</b>	<b>8,019,000</b>	<b>7,425,000</b>	<b>7,914,000</b>	<b>8,249,000</b>	<b>8,376,000</b>
<b>Capital Expenditures</b>							
2211	Use of Goods and Services	30,985	57,000	6,000	0	0	0
3111	Buildings and Constructions	319,342	0	0	0	0	0
3112	Devices, Machinery and Equipment	143,782	63,000	59,000	0	0	0
3113	Other Fixed Assets	123,000	0	0	0	0	0
<b>Total capital expenditures</b>		<b>617,109</b>	<b>120,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Treasury</b>		<b>617,109</b>	<b>120,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total current and capital expenditures</b>		<b>7,873,796</b>	<b>8,139,000</b>	<b>7,490,000</b>	<b>7,914,000</b>	<b>8,249,000</b>	<b>8,376,000</b>

( Thousands of JDs )

**Graph of the current and capital expenditures for the years 2015 - 2019**

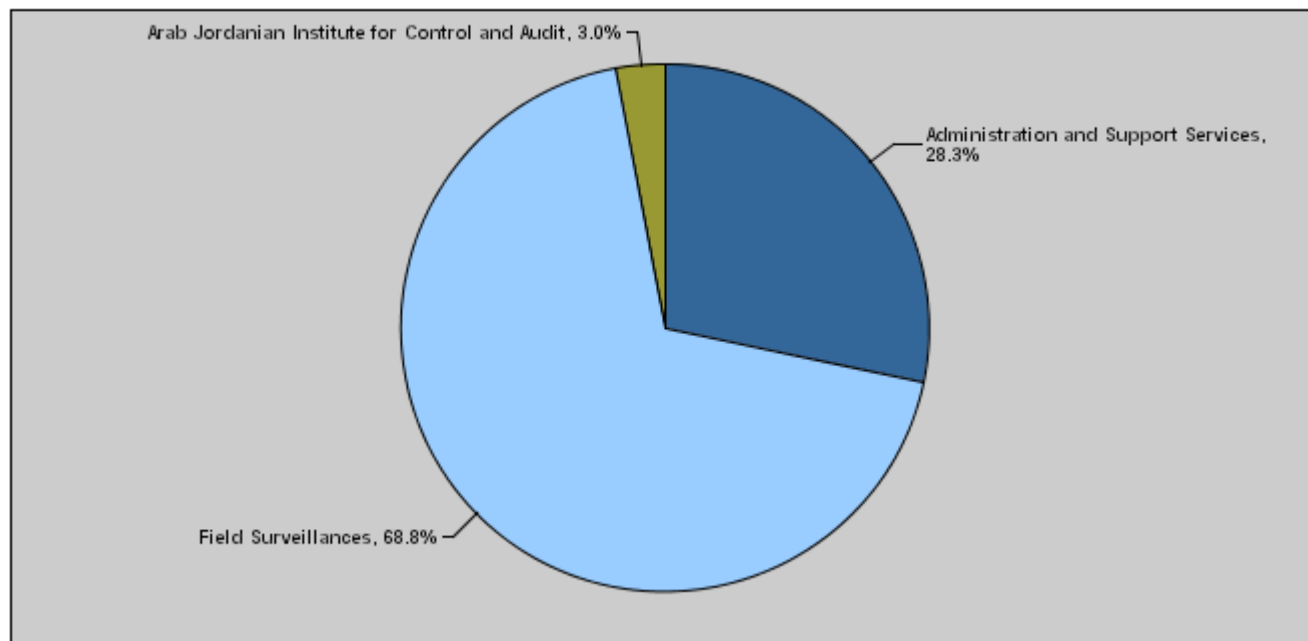


Budget of Chapter 0401 - Audit Bureau  
For the Year 2017 Distributed According to Program

( In JDs )

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
0701	Administration and Support Services	2,239,000	0	2,239,000
0705	Field Surveillances	5,441,500	0	5,441,500
0710	Arab Jordanian Institute for Control and Audit	233,500	0	233,500
Total		7,914,000	0	7,914,000

**Total Expenditures for the Year 2017 Distributed According to Programs**



Estimated Allocations for Females distributed according to Programs for the Years 2015 - 2019

Program	2015	2016	2017	2018	2019
0701 Administration and Support Services	552281	553095	563750	573500	581500
0705 Field Surveillances	1312366	1338480	1415440	1454180	1476540
0710 Arab Jordanian Institute for Control and Audit	0	31320	76560	106140	108750
Total	1864647	1922895	2055750	2133820	2166790

Budget Chapter 0401 - Audit Bureau Distributed According to the Program

0701	Administration and Support Services Program
<u>Objective of the program :</u>	
Ensure the requirements of institutional performance development.	
<u>The strategic objective related to the program :</u>	
Develop institutional performance.	
<u>Directorates associated with the program :</u>	
1-Training and Studies Directorate 2- Financial and Administrative Affairs Directorate 3- Reports Directorate	
<u>Services provided by the program :</u>	
1-Train and qualify the employees. 2- Upgrade the institutional capacities.	
<u>Staff working in the program :</u>	
The program is implemented through a functional staff in 2016 estimated with ( 168 ) staff, including ( 126 ) males and ( 42 ) females .	

**Performance Measurement Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2015	2016		2016	2017	2018
1 Number of published and translated studies and research	2014	14	14	16	16	17	18	20
2 Number of training courses for the Bureau's staff	2014	85	84	95	95	100	105	110

**Appropriations Of Administration and Support Services Program as Per Activities and Projects. ( In JDs )**

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2015	2016	2016	2017	2018	2019
<b>Current Expenditures</b>	2,209,125	2,284,000	2,169,000	2,239,000	2,293,000	2,325,000
601 Administrative and Support Services	2,209,125	2,284,000	2,169,000	2,239,000	2,293,000	2,325,000
<b>Capital Expenditures</b>	617,109	0	0	0	0	0
001 Administration Project	44,767	0	0	0	0	0
005 Arab Control Institution	572,342	0	0	0	0	0
Program / Treasury	617,109	0	0	0	0	0
<b>Total Program</b>	<b>2,826,234</b>	<b>2,284,000</b>	<b>2,169,000</b>	<b>2,239,000</b>	<b>2,293,000</b>	<b>2,325,000</b>

Budget Chapter 0401 - Audit Bureau Distributed According to the Program

0705	Field Surveillances Program
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Objective of the program :

Implement mechanisms for preserving public money.

The strategic objective related to the program :

Preserve the public funds.

Directorates associated with the program :

- 1- Directorate of Control on Ministries and Government Departments affiliated to the General Budget
- 2- Independent Public Institutions Control Directorate
- 3- Municipalities Control Directorate
- 4- Civil Society Organizations Control Directorate
- 5- Performance Control and Environment Control Directorate
- 6- Companies Control Directorate
- 7- Reports Directorate

Services provided by the program :

- 1- Preserve the public funds.
- 2- Monitor remarks and violations within the monitoring outcomes.
- 3- Improve and develop the monitoring processes and outcomes.

Staff working in the program :

The program is implemented through a functional staff in 2016 estimated with ( 535 ) staff, including ( 398 ) males and ( 137 ) females .

**Performance Measurement Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
				2015	2016	2016	2017	2018	2019
1	Number of explanations and monitoring letters	2014	1920	1246	2000	1100	1250	1280	1300
2	Number of analytical reviews	2014	48	55	55	55	60	62	65
3	Number of work teams	2014	22	20	25	25	30	32	35

**Appropriations Of Field Surveillances Program as Per Activities and Projects.**

( In JDs )

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2015	2016	2016	2017	2018	2019
Current Expenditures	5,047,562	5,470,000	5,148,000	5,441,500	5,590,500	5,676,500
601 Control	5,047,562	5,470,000	5,148,000	5,441,500	5,590,500	5,676,500
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
<b>Total Program</b>	<b>5,047,562</b>	<b>5,470,000</b>	<b>5,148,000</b>	<b>5,441,500</b>	<b>5,590,500</b>	<b>5,676,500</b>

Budget Chapter 0401 - Audit Bureau Distributed According to the Program

0710	Arab Jordanian Institute for Control and Audit Program
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**Objective of the program :**

Graduate highly qualified cadres specialized in government accounting, financial control, internal auditing and financial management to cover the needs of the local and regional market, grant locally, Arab and internationally recognized professional certificates in these fields, develop and train the State staff and control senior employees in the public sector academically and practically according to the latest curricula and methods applied in the advanced countries in total control fields. Contribute to developing the profession of government accounting and financial control on the local and Arab levels.

**The strategic objective related to the program :**

Develop institutional performance.

**Directorates associated with the program :**

Studies and Training Directorate

**Services provided by the program :**

- Graduate highly qualified cadres specialized in government accounting, financial control, internal auditing, and financial management.
- Develop and train the State's employees and senior control staff in the field of control in the public sector academically and practically.
- Contribute to developing the government accounting profession and control on the local and Arab levels.
- Disseminate awareness on the importance of auditing and control.
- Encourage scientific research in the field of control, accounting and translation of the documents, compilations and researches that concern control work.
- Provide consulting services.

**Staff working in the program :**

The program is implemented through a functional staff in 2016 estimated with ( 28 ) staff, including ( 20 ) males and ( 8 ) females .

**Performance Measurement Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value				
			2015	2016		2016	2017	2018	2019	
1		Number of training courses to the Bureau's staff	-	-	-	10	-	20	25	40
2		Number of training courses to the institutions subject to the Bureau's control (government sector)	-	-	-	30	-	35	40	40
3		Number of training courses to the private sector staff	-	-	-	10	-	20	25	25
4		Number of training courses to the audit staff at the Arab Organization for Supreme Audit Institutions	-	-	-	5	-	10	15	15
5		Number of published and translated studies and research	-	-	-	15	-	18	25	25

**Appropriations Of Arab Jordanian Institute for Control and Audit Program as Per Activities and Projects. ( In JDs )**

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2015	2016	2016	2017	2018	2019
<b>Current Expenditures</b>	0	265,000	108,000	233,500	365,500	374,500
601 Training and Qualification	0	265,000	108,000	233,500	365,500	374,500
<b>Capital Expenditures</b>	0	120,000	65,000	0	0	0
001 Operating and sustaining the Arab Jordanian Institute for Control and Auditing	0	120,000	65,000	0	0	0
Program / Treasury	0	120,000	65,000	0	0	0
<b>Total Program</b>	0	385,000	173,000	233,500	365,500	374,500



## Chapter : 0401 Audit Bureau

( In JDs )

Current Activities Appropriations According to Program								
Prog.	Activites		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2015	2016	2016	2017	2018	2019
0701	601	Administrative and Support Services	2209125	2284000	2169000	2239000	2293000	2325000
	Total of Program		2209125	2284000	2169000	2239000	2293000	2325000
0710	601	Training and Qualification	0	265000	108000	233500	365500	374500
	Total of Program		0	265000	108000	233500	365500	374500
0705	601	Control	5047562	5470000	5148000	5441500	5590500	5676500
	Total of Program		5047562	5470000	5148000	5441500	5590500	5676500
Total			7256687	8019000	7425000	7914000	8249000	8376000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2015	2016	2016	2017	2018	2019
0701	001	Administration Project	44767	0	0	0	0	0
	005	Arab Control Institution	572342	0	0	0	0	0
	Total of Program		617109	0	0	0	0	0
0710	001	Operating and sustaining the Arab Jordanian Institute for Control and Auditing	0	120000	65000	0	0	0
	Total of Program		0	120000	65000	0	0	0
Total			617109	120000	65000	0	0	0

# Overall Summary of Current Expenditures for the Years 2015 - 2019

Chapter: 0401 Audit Bureau

( In JDs )

Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	750525	770000	735000	751000	769000	787000
	102	Unclassified Employees	889327	941000	906000	932000	951000	973000
	103	Comprehensive Contract Employees	69519	121000	45000	65000	86000	88000
	105	Personal Cost of Living Allowance	920279	1050000	934000	1000000	1058000	1066000
	106	Family Cost of Living Allowance	97730	115000	100000	113000	121000	125000
	110	Overtime Allowance	11014	15000	15000	15000	15000	15000
	111	Additional Allowance	1579034	1706000	1599000	1729000	1800000	1846000
	113	Transportation Allowance	233770	262000	240000	261000	272000	279000
	114	Transport Allowance	33624	44000	34000	39000	43000	46000
	115	Field Visit Allowance	7164	5000	5000	5000	5000	5000
	116	Employees' Bonuses	1999700	2050000	2050000	2050000	2050000	2050000
	120	Contract Employees	0	110000	37000	158000	205000	212000
<b>Total</b>			<b>6591686</b>	<b>7189000</b>	<b>6700000</b>	<b>7118000</b>	<b>7375000</b>	<b>7492000</b>
2121		Social Security Contributions						
	301	Social Security	361512	423000	390000	440000	463000	473000
<b>Total</b>			<b>361512</b>	<b>423000</b>	<b>390000</b>	<b>440000</b>	<b>463000</b>	<b>473000</b>
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	40000	40000	40000	41000	41000	41000
	202	Telecommunications Services	26684	37000	27000	30000	30000	30000
	203	Water	5246	12000	7000	7000	8000	8000
	204	Electricity	67600	85000	85000	75000	101000	101000
	205	Fuels	26532	50000	35000	34000	36000	36000
	206	Maintenance of Machines, furniture and accessories	22000	14000	11000	19000	19000	19000
	207	Maintenance of vehicles, equipment and accessories	13023	15000	12000	10000	10000	10000
	208	Repair and maintenance of buildings and accessories	5500	10000	8000	10000	10000	10000
	209	Office Supplies, publications and various stationery	18681	27000	21000	19000	24000	24000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	3431	5000	4000	3000	3000	3000
	211	Cleaning services and supplies including cleaning contracts	29594	52000	40000	41000	42000	42000
	212	Insurance	9440	18000	10000	10000	10000	10000
	213	Official Travel Missions	9266	15000	10000	4500	4500	4500
	214	Goods and services expenses	18500	20000	20000	17500	17500	17500
<b>Total</b>			<b>295497</b>	<b>400000</b>	<b>330000</b>	<b>321000</b>	<b>356000</b>	<b>356000</b>
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	0	0	0	20000	40000	40000
	305	Non-Employees' Bonuses	7992	7000	5000	5000	5000	5000
<b>Total</b>			<b>7992</b>	<b>7000</b>	<b>5000</b>	<b>25000</b>	<b>45000</b>	<b>45000</b>
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	402	Devices, Machinery and Equipment	0	0	0	10000	10000	10000
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>10000</b>	<b>10000</b>	<b>10000</b>
<b>Total of Chapter</b>			<b>7256687</b>	<b>8019000</b>	<b>7425000</b>	<b>7914000</b>	<b>8249000</b>	<b>8376000</b>

Program : 0701 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		<b>Compensations of Employees</b>						
2111		<b>Salaries, Wages and Allowances</b>						
	101	Classified Employees	230174	235000	231000	236000	242000	247000
	102	Unclassified Employees	200019	204000	191000	210000	214000	219000
	103	Comprehensive Contract Employees	55879	57000	44000	45000	46000	47000
	105	Personal Cost of Living Allowance	216908	221000	216000	220000	225000	230000
	106	Family Cost of Living Allowance	23293	24000	24000	25000	26000	27000
	110	Overtime Allowance	5837	6000	6000	6000	6000	6000
	111	Additional Allowance	376644	381000	371000	379000	387000	397000
	113	Transportation Allowance	57624	67000	55000	56000	57000	58000
	114	Transport Allowance	10525	13000	9000	10000	11000	12000
	115	Field Visit Allowance	2999	3000	3000	3000	3000	3000
	116	Employees' Bonuses	725000	725000	725000	725000	725000	725000
	120	Contract Employees	0	13000	7000	20000	21000	22000
		<b>Total</b>	<b>1904902</b>	<b>1949000</b>	<b>1882000</b>	<b>1935000</b>	<b>1963000</b>	<b>1993000</b>
2121		<b>Social Security Contributions</b>						
	301	Social Security	112333	125000	116000	120000	122000	124000
		<b>Total</b>	<b>112333</b>	<b>125000</b>	<b>116000</b>	<b>120000</b>	<b>122000</b>	<b>124000</b>
22		<b>Use of Goods and Services</b>						
2211		<b>Use of Goods and Services</b>						
	202	Telecommunications Services	17014	18000	14000	18000	18000	18000
	203	Water	3800	4000	2000	3000	4000	4000
	204	Electricity	49500	44000	44000	42000	58000	58000
	205	Fuels	20445	27000	19000	19000	20000	20000
	001	Heating	5363	7000	5000	5000	5000	5000
	002	Saloon vehicles	10436	15000	10000	11000	12000	12000
	003	Transport vehicles and heavy equipment	4646	5000	4000	3000	3000	3000
	206	Maintenance of Machines, furniture and accessories	13000	11000	9000	17000	17000	17000
	207	Maintenance of vehicles, equipment and accessories	8253	9000	8000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	3500	7000	6000	6000	6000	6000
	209	Office Supplies, publications and various stationery	14681	13000	12000	8000	13000	13000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	2820	3000	2000	1000	1000	1000
	211	Cleaning services and supplies including cleaning contracts	27027	37000	30000	28000	29000	29000
	212	Insurance	5036	11000	5000	6000	6000	6000
	213	Official Travel Missions	4322	7000	3000	1500	1500	1500
	214	Goods and services expenses	14500	12000	12000	12500	12500	12500
		<b>Total</b>	<b>183898</b>	<b>203000</b>	<b>166000</b>	<b>169000</b>	<b>193000</b>	<b>193000</b>
28		<b>Other Expenditures</b>						
2821		<b>Other Current Expenditures</b>						
	305	Non-Employees' Bonuses	7992	7000	5000	5000	5000	5000
		<b>Total</b>	<b>7992</b>	<b>7000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>
31		<b>Non-financial Assets</b>						
3112		<b>Devices, Machinery and Equipment</b>						
	402	Devices, Machinery and Equipment	0	0	0	10000	10000	10000
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10000</b>	<b>10000</b>	<b>10000</b>
		<b>Total of Activity</b>	<b>2209125</b>	<b>2284000</b>	<b>2169000</b>	<b>2239000</b>	<b>2293000</b>	<b>2325000</b>
		<b>Total of Program</b>	<b>2209125</b>	<b>2284000</b>	<b>2169000</b>	<b>2239000</b>	<b>2293000</b>	<b>2325000</b>

Program : 0705 - Field Surveillances								
Activity : 601 - Control								
Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	520351	535000	504000	515000	527000	540000
	102	Unclassified Employees	689308	737000	715000	722000	737000	754000
	103	Comprehensive Contract Employees	13640	16000	1000	0	0	0
	105	Personal Cost of Living Allowance	703371	809000	718000	760000	793000	795000
	106	Family Cost of Living Allowance	74437	88000	76000	86000	91000	93000
	110	Overtime Allowance	5177	9000	9000	9000	9000	9000
	111	Additional Allowance	1202390	1311000	1228000	1330000	1373000	1408000
	113	Transportation Allowance	176146	190000	185000	200000	205000	210000
	114	Transport Allowance	23099	30000	25000	28000	30000	31000
	115	Field Visit Allowance	4165	2000	2000	2000	2000	2000
	116	Employees' Bonuses	1274700	1275000	1275000	1275000	1275000	1275000
	120	Contract Employees	0	74000	30000	114000	136000	140000
		<b>Total</b>	<b>4686784</b>	<b>5076000</b>	<b>4768000</b>	<b>5041000</b>	<b>5178000</b>	<b>5257000</b>
2121		Social Security Contributions						
	301	Social Security	249179	284000	274000	308000	319000	326000
		<b>Total</b>	<b>249179</b>	<b>284000</b>	<b>274000</b>	<b>308000</b>	<b>319000</b>	<b>326000</b>
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	40000	40000	40000	41000	41000	41000
	202	Telecommunications Services	9670	9000	7000	5000	5000	5000
	203	Water	1446	3000	2000	2000	2000	2000
	204	Electricity	18100	9000	9000	10000	10000	10000
	205	Fuels	6087	13000	13000	10000	11000	11000
		001 Heating	1800	2000	2000	2000	2000	2000
		002 Saloon vehicles	3125	9000	9000	7000	7000	7000
		003 Transport vehicles and heavy equipment	1162	2000	2000	1000	2000	2000
	206	Maintenance of Machines, furniture and accessories	9000	2000	2000	2000	2000	2000
	207	Maintenance of vehicles, equipment and accessories	4770	5000	4000	3000	3000	3000
	208	Repair and maintenance of buildings and accessories	2000	2000	2000	3000	3000	3000
	209	Office Supplies, publications and various stationery	4000	4000	4000	3000	3000	3000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	611	1000	1000	1000	1000	1000
	211	Cleaning services and supplies including cleaning contracts	2567	5000	5000	4000	4000	4000
	212	Insurance	4404	5000	5000	3000	3000	3000
	213	Official Travel Missions	4944	7000	7000	2500	2500	2500
	214	Goods and services expenses	4000	5000	5000	3000	3000	3000
		<b>Total</b>	<b>111599</b>	<b>110000</b>	<b>106000</b>	<b>92500</b>	<b>93500</b>	<b>93500</b>
		<b>Total of Activity</b>	<b>5047562</b>	<b>5470000</b>	<b>5148000</b>	<b>5441500</b>	<b>5590500</b>	<b>5676500</b>
		<b>Total of Program</b>	<b>5047562</b>	<b>5470000</b>	<b>5148000</b>	<b>5441500</b>	<b>5590500</b>	<b>5676500</b>

Program : 0710 - Arab Jordanian Institute for Control and Audit								
Activity : 601 - Training and Qualification								
Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		<b>Compensations of Employees</b>						
2111		<b>Salaries, Wages and Allowances</b>						
	103	Comprehensive Contract Employees	0	48000	0	20000	40000	41000
	105	Personal Cost of Living Allowance	0	20000	0	20000	40000	41000
	106	Family Cost of Living Allowance	0	3000	0	2000	4000	5000
	111	Additional Allowance	0	14000	0	20000	40000	41000
	113	Transportation Allowance	0	5000	0	5000	10000	11000
	114	Transport Allowance	0	1000	0	1000	2000	3000
	116	Employees' Bonuses	0	50000	50000	50000	50000	50000
	120	Contract Employees	0	23000	0	24000	48000	50000
		<b>Total</b>	<b>0</b>	<b>164000</b>	<b>50000</b>	<b>142000</b>	<b>234000</b>	<b>242000</b>
2121		<b>Social Security Contributions</b>						
	301	Social Security	0	14000	0	12000	22000	23000
		<b>Total</b>	<b>0</b>	<b>14000</b>	<b>0</b>	<b>12000</b>	<b>22000</b>	<b>23000</b>
22		<b>Use of Goods and Services</b>						
2211		<b>Use of Goods and Services</b>						
	202	Telecommunications Services	0	10000	6000	7000	7000	7000
	203	Water	0	5000	3000	2000	2000	2000
	204	Electricity	0	32000	32000	23000	33000	33000
	205	Fuels	0	10000	3000	5000	5000	5000
	001	Heating	0	3000	3000	2000	2000	2000
	002	Saloon vehicles	0	7000	0	3000	3000	3000
	206	Maintenance of Machines, furniture and accessories	0	1000	0	0	0	0
	207	Maintenance of vehicles, equipment and accessories	0	1000	0	0	0	0
	208	Repair and maintenance of buildings and accessories	0	1000	0	1000	1000	1000
	209	Office Supplies, publications and various stationery	0	10000	5000	8000	8000	8000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	0	1000	1000	1000	1000	1000
	211	Cleaning services and supplies including cleaning contracts	0	10000	5000	9000	9000	9000
	212	Insurance	0	2000	0	1000	1000	1000
	213	Official Travel Missions	0	1000	0	500	500	500
	214	Goods and services expenses	0	3000	3000	2000	2000	2000
		<b>Total</b>	<b>0</b>	<b>87000</b>	<b>58000</b>	<b>59500</b>	<b>69500</b>	<b>69500</b>
28		<b>Other Expenditures</b>						
2821		<b>Other Current Expenditures</b>						
	303	Scientific scholarships and training courses	0	0	0	20000	40000	40000
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20000</b>	<b>40000</b>	<b>40000</b>
		<b>Total of Activity</b>	<b>0</b>	<b>265000</b>	<b>108000</b>	<b>233500</b>	<b>365500</b>	<b>374500</b>
		<b>Total of Program</b>	<b>0</b>	<b>265000</b>	<b>108000</b>	<b>233500</b>	<b>365500</b>	<b>374500</b>
		<b>Total of Chapter</b>	<b>7256687</b>	<b>8019000</b>	<b>7425000</b>	<b>7914000</b>	<b>8249000</b>	<b>8376000</b>

# Overall Summary of Capital Expenditures for the Years 2015 - 2019

Chapter : 0401 Audit Bureau

( In JDs )

Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance	2600	0	0	0	0	0
	512	Operating and Sustaining Expenditures	28385	57000	6000	0	0	0
<b>Total</b>			<b>30985</b>	<b>57000</b>	<b>6000</b>	<b>0</b>	<b>0</b>	<b>0</b>
		Fixed Assets						
31		Non-financial Assets						
3111		Buildings and Constructions						
	508	Works and Constructions	319342	0	0	0	0	0
<b>Total</b>			<b>319342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	143782	18000	14000	0	0	0
	506	Vehicles and Equipment	0	45000	45000	0	0	0
<b>Total</b>			<b>143782</b>	<b>63000</b>	<b>59000</b>	<b>0</b>	<b>0</b>	<b>0</b>
3113		Other Fixed Assets						
	511	Equipping and furnishing	123000	0	0	0	0	0
<b>Total</b>			<b>123000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of Chapter</b>			<b>617109</b>	<b>120000</b>	<b>65000</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Expenditures According to Program and Projects for the Years 2015 - 2019

Chapter : 0401 Audit Bureau

( In JDs )

Program 0701 Administration and Support Services								
Project		001 Administration Project						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance						
	009	Various buildings repair and renovation	2600	0	0	0	0	0
		Total of Item	2600	0	0	0	0	0
	512	Operating and Sustaining Expenditures						
	004	Electricity	28385	0	0	0	0	0
		Total of Item	28385	0	0	0	0	0
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	13782	0	0	0	0	0
		Total of Item	13782	0	0	0	0	0
		Total of Project / Treasury	44767	0	0	0	0	0
Project		005 Arab Control Institution						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
31		Non-financial Assets						
3111		Buildings and Constructions						
	508	Works and Constructions						
	013	Miscellaneous buildings construction	319342	0	0	0	0	0
		Total of Item	319342	0	0	0	0	0
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	130000	0	0	0	0	0
		Total of Item	130000	0	0	0	0	0
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	006	Furnishing and equipping the buildings and facilities	123000	0	0	0	0	0
		Total of Item	123000	0	0	0	0	0
		Total of Project / Treasury	572342	0	0	0	0	0
		Total of Program	617109	0	0	0	0	0

# Capital Expenditures According to Program and Projects for the Years 2015 - 2019

Chapter : 0401 Audit Bureau

( In JDs )

Program 0710 Arab Jordanian Institute for Control and Audit								
Project		001 Operating and sustaining the Arab Jordanian Institute for Control and Auditing						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	008	Qualifying and training expenses	0	55000	5000	0	0	0
	999	n.e.c	0	2000	1000	0	0	0
		Total of Item	0	57000	6000	0	0	0
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	0	8000	8000	0	0	0
	003	Office supplies and equipment	0	10000	6000	0	0	0
		Total of Item	0	18000	14000	0	0	0
	506	Vehicles and Equipment						
	001	Sedan vehicles	0	45000	45000	0	0	0
		Total of Item	0	45000	45000	0	0	0
		Total of Project / Treasury	0	120000	65000	0	0	0
		Total of Program	0	120000	65000	0	0	0
		Total of Chapter	617109	120000	65000	0	0	0