

Chapter : 0401 Audit Bureau

Creation :	With the promulgation of the Jordanian Constitution of 1952/1/8, the Audit Bureau was established in its constitutional capacity. Article (119) of the Constitution stipulates that: "By law, an Audit Bureau shall be established to monitor the State's income, expenses and methods of disbursement."
Vision :	A higher monitoring body that promotes integrity, transparency, accountability and trust in the public sector.
Mission :	Achieving independent and objective oversight in accordance with best professional practices that enhance confidence in oversight work and contribute to improving the management of the State's public resources for sustainable development.
Legal Framework :	Audit Bureau Law No. (28) for the year 1952, and amendments thereto.

Priorities and targeted results within the determined ceilings for the years 2025 - 2027 :

First Priority :

- Human resources development and institutional and organizational capacity-building.

Key procedures to achieve the first priority :

- Developing specialized career training programs to develop staff skills and knowledge.
- The establishment of a special department for professional qualifications to enhance skills and competencies, design specialized training programmes in international standards to raise the level of professionalism and encourage the attainment of specialized professional certificates by the staff of the Bureau.
- Developing risk based auditing methodology, comprehensive auditing (financial and commitment) and developing audit manuals according to the latest developments.

First Priority Outcomes :

- High quality control outputs.
- Qualified and competent staff to perform monitoring functions.

First priority-related program :

- Administration and Support Services
- Field observations.

Second Priority :

- Promoting the use of technology and digital transformation.

Key procedures to achieve the second priority :

- Implementing specialized training programs to develop staff members' skills in the process of using information technology for auditing, and establishing partnerships with educational institutions and local and international organizations specialized in this area.
- Applying Auditing files management program (TeamMate) in the planning and execution of monitoring tasks.

Second Priority Outcomes :

- Managing auditing files efficiently and effectively.
- Paperless environment.

Second priority-related program :

- Administration and Support Services
- Field observations.

Priority of climate change :

- Performance and environment monitoring addressing climate changes.

Key procedures to achieve climate change-related priority :

- Oversight of measures taken by government departments and ministries in their climate change policies and strategies.
- Verification of the capabilities of the entities subject to the Bureau's monitoring to strengthen their capacities for effective climate change planning and management.

The following outcomes are expected to be achieved for the priority of climate change :

- Oversight reports containing recommendations to improve government actors' performance in the field of climate change.

Program of climate change-related priority :

- Field observations.

Tasks of the Ministry / Department :

- Submitting an annual report for each financial year to the Upper House and Lower House containing its observations, irregularities and liability at the commencement of each regular session or whenever requested by one of the councils.
- Monitoring the imports and expenditures of the state and their methods of spending as well as , trusts accounts, advances, loans, settlements, and warehouses.
- Providing consultation in the accounting fields for entities subject to the Bureau's monitoring.
- Controlling the public funds to ensure the soundness of their spending legally and effectively.
- Making sure the accuracy of applying environmental legislations in force in coordination with related authorities.
- Verifying that the administrative procedures and decisions of the entities subject to the Bureau's monitoring are made as per the applicable legislations.
- Auditing and controlling the computerized and electronic financial systems and processes of the entities subject to the Bureau's monitoring.

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

- Preserving public funds and enhancing the principles of integrity, transparency, accountability and compliance.

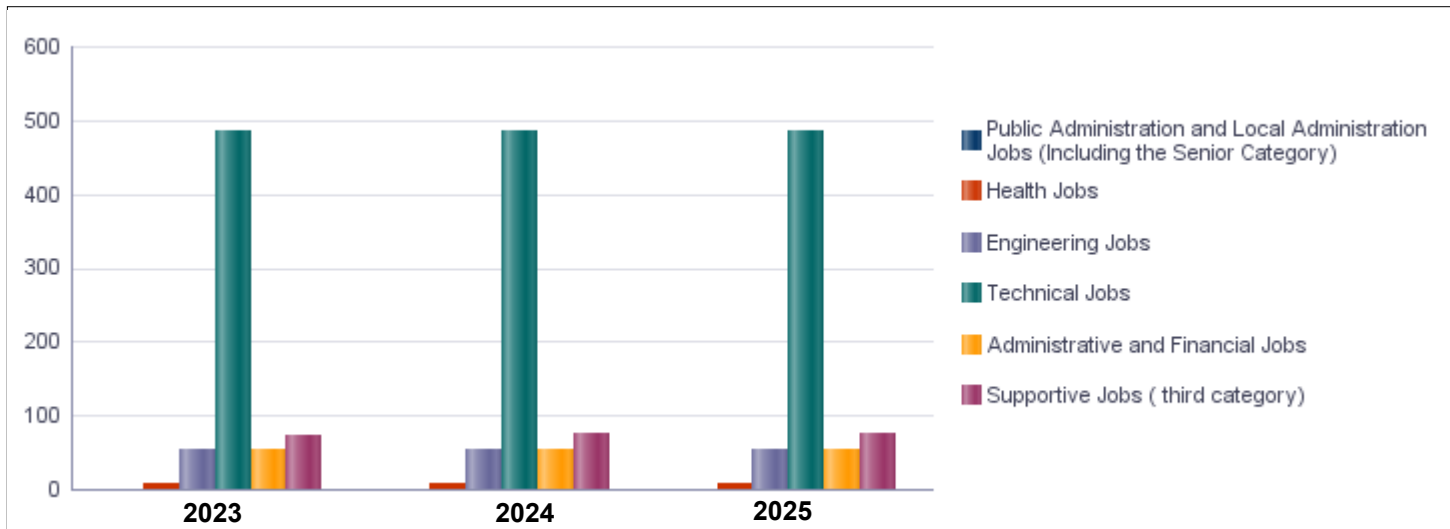
Major Issues and Challenges which face the Ministry / Department :

- Incomplete financial and administrative independence of the Bureau.
- Leakage of competencies outside the Bureau and lack of retention.
- Lack of professional certificates among Bureau's staff.
- Limited use of electronic systems in audits and Bureau's other activities.
- Inability to attract appropriate competencies and expertise that contribute to the development of the Bureau's work.
- Delay in responding to developments and adopting best practices.

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Strategic goals of the Ministry/ Department/ Unit and Performance Measurement Indicators									
Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2023	2024	2024	2025	2026	2027
1 - To be a professional and sophisticated body through institutional capacity-building and human resources development.	1 Number of courses in specialized job training programmes to be developed and implemented.	2024	-	-	6	6	12	12	12
	2 Number of partnerships with local and international educational institutions and specialized accounting organizations, and partnerships with sister and friendly agencies.	2024	-	-	4	4	3	4	4
2 - Seeking to improve the management of the State's resources by developing the quality of the processes and control outputs.	1 Percentage of supervisory tasks performed using computerized audit programs to the total number of licences granted to auditors.	2024	-	-	%30	%30	%60	%100	%100
	2 Percentage of oversight functions performed based on the central annual audit plan.	2024	-	-	-	-	%75	%90	%100
3 - Promoting the principles of integrity, transparency, accountability, compliance and value for money.	1 Number of internal control training courses for controlled entities.	2024	-	-	4	4	8	8	8
	2 Number of internal control reports issued based on internationally accepted and developed internal control models (COSO, COBIT).	2024	-	-	1	1	1	1	1
4 - Enhancing the status of the Bureau and developing the communication strategy with the relevant parties.	1 Number of participants in conferences and training meetings related to supervisory work.	2024	-	-	6	6	7	8	9
	2 Number of communication meetings with regulators.	2024	-	-	35	35	90	115	115
5 - Performing high-value oversight and consulting work.	1 Number of specialized task forces to audit high-risk oversight topics.	2024	-	-	8	8	12	14	14
	2 Number of consultations provided to controlled entities.	2024	-	-	6	6	12	12	12

Number of Staff in the Ministry/ Department/ Unit										
Group	Job	2023			2024			Preliminary 2025		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs		2	0	2	2	0	2	2	0	2
Health Jobs	Pharmacist	2	7	9	2	7	9	2	7	9
Engineering Jobs	Engineer	33	21	54	33	21	54	33	21	54
Technical Jobs	Auditor	276	132	408	276	132	408	276	132	408
	Consultant /Expert	1	0	1	0	0	0	0	0	0
	Head of Department / Section	51	14	65	51	14	65	51	14	65
	Programmer	3	7	10	3	7	10	3	7	10
Administrative and Financial Jobs		37	16	53	37	16	53	37	16	53
Supportive Jobs (third category)		51	21	72	51	24	75	51	24	75
Total		456	218	674	455	221	676	455	221	676
Total Cost of Salaries		4866420	2365625	7232045	5459158	2653842	8113000	5691656	2767344	8459000



Most notable information about the Ministry/Department/Unit																	
No.	Description	base year	Value	Primary 2024	Estimatec 2025												
					Irbid	Mafrq	Jarsh	Ajloun	Amman	Balqa'	Zaraq'	Madaba	Karak	Ma'an	Tafila	Aqaba	Total
1	Number of regulatory outputs.	2023	1958	1860	142	51	65	20	877	168	61	71	81	57	91	66	1750
2	Financial surplus (in thousand JDs).	2023	28261	25000	525	40	5	11	23119	890	61	3	92	19	62	173	25000
3	Number of controlled entities.	2023	1223	1223	196	87	43	45	308	73	81	72	118	78	70	52	1223
4	Number of auditing tasks	2023	128114	128000	14330	3680	2050	2260	67330	13310	4830	3230	4880	1500	3380	4220	125000

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(In JDs)

Current Activities Appropriations According to Program								
Prog.	Activites		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2023	2024	2024	2025	2026	2027
0701	601	Administrative and Support Services	2451255	2815000	2719000	3392000	3435000	3466000
		Total of Program	2451255	2815000	2719000	3392000	3435000	3466000
0705	601	Control	5148815	5773000	5469000	5905000	5962000	6016000
		Total of Program	5148815	5773000	5469000	5905000	5962000	6016000
		Total	7600070	8588000	8188000	9297000	9397000	9482000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2023	2024	2024	2025	2026	2027
0705	003	Digital transformation and automation of monitoring work.	144873	210000	110000	300000	300000	150000
	701	Establishment the building of the Audit Bureau/Aqaba governorate.	0	0	0	200000	0	0
		Total of Program	144873	210000	110000	500000	300000	150000
		Total	144873	210000	110000	500000	300000	150000

Overall Summary of Expenditures for Chapter 0401- Audit Bureau
for the Years 2023 - 2027

(In JDs)

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2025 and re- estimated 2024	Indicative	
	2023	2024	2024	2025		2026	2027
Current Expenditure	7,600,070	8,588,000	8,188,000	9,297,000	1,109,000	9,397,000	9,482,000
Capital Expenditure	144,873	210,000	110,000	500,000	390,000	300,000	150,000
Total current and capital expenditure	7,744,943	8,798,000	8,298,000	9,797,000	1,499,000	9,697,000	9,632,000

Most notable differences between estimated appropriations for 2025 and re-estimated for 2024

Current expenditure :

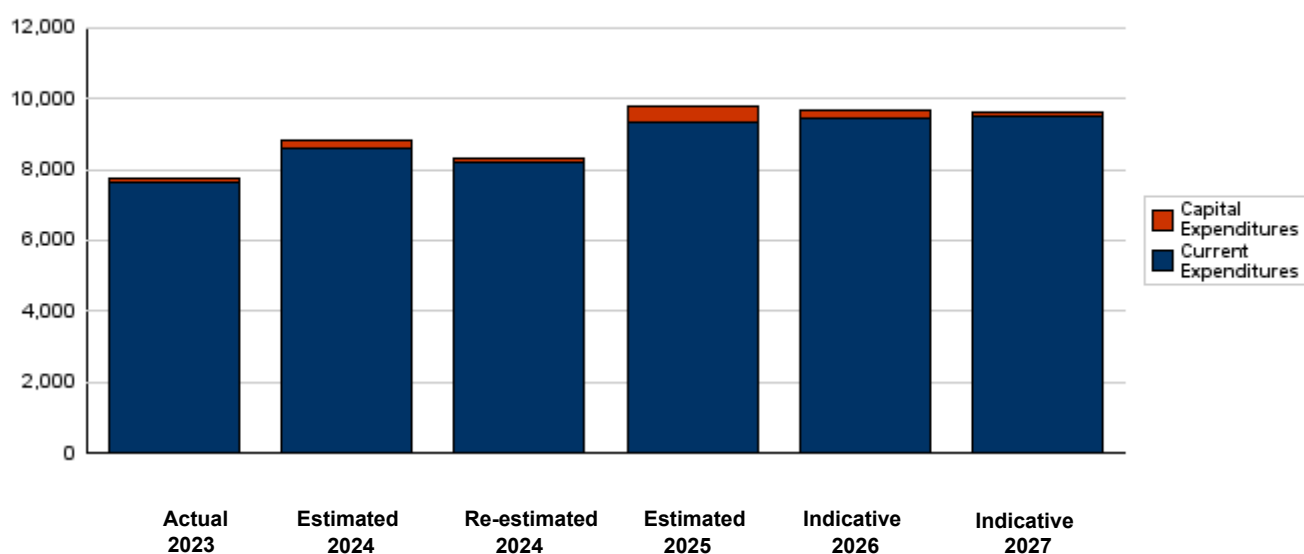
- Compensations of employees group increased by (726) thousand JDs, to cover the natural increase of salaries, filling vacancies and the return of some non-salaried staff members.
- Operational expenditures group increased by (33) thousand JDs, concentrated in several items most notably travel on official missions.
- Other expenditure group increased by (50) thousand JDs, concentrated in scientific scholarships and training courses.
- An amount of (300) thousand JDs has been allocated to pay a portion of the Ministry of Finance's advance.

Capital expenditure :

- Capital expenditures were increased by (390) thousand JDs to sustain the Bureau's work, in addition to the establishment of a new project in the governorates (Aqaba governorate).

(Thousands of JDs)

Graph of the current and capital expenditures for the years 2023 - 2027



Overall Summary of Current Expenditures for the Years 2023 - 2027

Chapter : 0401 Audit Bureau

(In JDs)

Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	110868	103000	83000	67000	55000	46000
	102	Unclassified Employees	931544	960000	960000	985000	1000000	1015000
	103	Comprehensive Contract Employees	10251	0	0	0	0	0
	105	Personal Cost of Living Allowance	813794	945000	831000	817000	830000	830000
	106	Family Cost of Living Allowance	74220	95000	84000	96000	98000	99000
	110	Overtime Allowance	4731	14000	14000	14000	14000	14000
	111	Additional Allowance	1608988	1806000	1718000	1631000	1655000	1680000
	113	Transportation Allowance	198663	223000	203000	219000	220000	221000
	114	Transport Allowance	30065	45000	40000	44000	44000	44000
	115	Field Visit Allowance	11436	12000	12000	12000	12000	12000
	116	Employees' Bonuses	2499696	2700000	2700000	2800000	2800000	2800000
	120	Contract Employees	347415	510000	420000	400000	407000	415000
	121	Fixed-term staff	0	0	0	624000	645000	675000
Total			6641671	7413000	7065000	7709000	7780000	7851000
2121		Social Security Contributions						
	301	Social Security	590374	700000	668000	750000	761000	773000
Total			590374	700000	668000	750000	761000	773000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	38382	40000	39000	39000	39000	39000
	202	Telecommunications Services	11720	25000	18000	22000	22000	22000
	203	Water	6473	6000	6000	6000	6000	7000
	204	Electricity	57818	55000	55000	52000	53000	55000
	205	Fuels	63969	60000	60000	63000	64000	66000
	206	Maintenance of Machines, furniture and acces	18817	34000	34000	34000	40000	41000
	207	Maintenance of vehicles, equipment and acces	9254	17000	17000	20000	20000	21000
	208	Repair and maintenance of buildings and acce	6695	15000	15000	18000	18000	19000
	209	Stationery,Publications and Office Supplies	18700	27000	20000	23000	23000	24000
	210	Substances and raw materials (medicines, clo	129	3000	2000	2000	2000	3000
	211	Cleaning services and supplies including clea	53890	53000	53000	49000	49000	50000
	212	Insurance	9041	13000	10000	10000	10000	11000
	213	Official Travel Missions	5541	45000	45000	65000	75000	76000
	214	Goods and services expenses	25093	27000	26000	30000	30000	34000
Total			325522	420000	400000	433000	451000	468000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	0	0	0	300000	300000	285000
Total			0	0	0	300000	300000	285000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	0	50000	50000	100000	100000	100000
	305	Non-Employees' Bonuses	3612	5000	5000	5000	5000	5000
Total			3612	55000	55000	105000	105000	105000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	402	Devices, Machinery and Equipment	33231	0	0	0	0	0
Total			33231	0	0	0	0	0
3113		Other Fixed Assets						
	401	Furniture	5660	0	0	0	0	0
Total			5660	0	0	0	0	0
Total of Chapter			7600070	8588000	8188000	9297000	9397000	9482000

Overall Summary of Capital Expenditures for the Years 2023 - 2027

Chapter : 0401 Audit Bureau

(In JDs)

Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance	0	0	0	100000	30000	0
	512	Operating and Sustaining Expenditures	0	60000	10000	25000	75000	75000
Total			0	60000	10000	125000	105000	75000
		Fixed Assets						
31		Non-financial Assets						
3111		Buildings and Constructions						
	508	Works and Constructions	0	0	0	200000	0	0
Total			0	0	0	200000	0	0
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	49973	55000	15000	75000	70000	50000
	506	Vehicles and Equipment	94900	75000	70000	75000	100000	0
Total			144873	130000	85000	150000	170000	50000
3113		Other Fixed Assets						
	511	Equipping and furnishing	0	20000	15000	25000	25000	25000
Total			0	20000	15000	25000	25000	25000
Total of Chapter			144873	210000	110000	500000	300000	150000

Appropriations directed for females and child according to chapter : 0401 Audit Bureau

(In JDs)

Description	2023	2024	2025	2026	2027
Females	2,365,625	2,653,842	2,767,344	2,794,168	2,821,330
Child	0	0	0	0	0
Appropriations distributed according to population index					
Females	241,062	321,950	628,860	543,320	473,760
Child	184,643	246,600	481,680	416,160	362,880
Total appropriations directed for females	2,606,687	2,975,792	3,396,204	3,337,488	3,295,090
Total appropriations directed for Child	184,643	246,600	481,680	416,160	362,880

0701 Program Administration and Support Services**Objective of the program :**

Providing all administrative and financial support services to all directorates.

The strategic objective related to the program :

The Audit Bureau becomes a professional and developed body through institutional capacity-building and human resources development.

Directorates associated with the program :

- Studies and Training Directorate.
- Administrative Affairs Directorate.
- Financial Affairs Directorate.
- Engineering affairs Directorate.
- Legal Affairs Directorate.
- Engineering Directorate.
- Public Relations, International Cooperation & Media Directorate.
- Internal Control Unit.
- IT Directorate.
- Institutional Performance Development and Quality Assurance Directorate.
- Internal Control Unit.

Services provided by the program :

- Developing human resources and institutional and organizational capacities.
- Promoting continuous education and development and obtaining relevant professional certificates.
- Identification and enhancement of the task force's technical and leadership skills.
- Upgrading data analysis and intelligent information analysis capabilities.

Program's main outputs and results during the years (2025 -2027):

- Establishment of the Professional Certification Department.
- Establishment of the Arab Monitoring Institute.
- Updating human resources bases and procedures to comply with international best practices and standards and in accordance with labour requirements.
- Issuance of a bylaw amending the administrative regulation bylaw of the Audit Bureau and modification of the organizational structure.
- Preparation of bases for specialized career paths within the job names.
- Preparation of draft special regulations for staff of the Office.
- Preparation of performance appraisal bases for managers and staff.

The Program's challenges :

- Lack of complete financial and administrative independence of the Bureau.
- Leakage of competencies outside the Bureau and lack of retention.
- Inability to attract appropriate competencies and expertise that contribute to the development of the Bureau's work.
- Delay in responding to developments and adopting best practices.

Actions to address challenges and improve services provided:

- Preparation of draft bylaw for staff of the Bureau.

Gender:

The programme aims to develop the working environment and professional development related to the skills and expertise to be provided by employees of both sexes, match individual needs with work requirements, and provide internal support, in order to achieve the objectives of the Bureau. This requires the creation of a culture that encourages employees of both sexes to adhere to programmes and policies that promote skills development.

Staff working in the program :

The program is implemented through a functional staff in 2024 estimated with (161) staff, including (108) males and (53) females .

Appropriations directed for females and child**(In JDs)**

Description	2023	2024	2025	2026	2027
Females	710,881	803,559	873,348	881,578	891,124
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	137,140	175,780	347,330	355,790	356,730
Child	105,043	134,640	266,040	272,520	273,240
Total appropriations directed for females	848,021	979,339	1,220,678	1,237,368	1,247,854
Total appropriations directed for Child	105,043	134,640	266,040	272,520	273,240

0701 Program Administration and Support Services**Key Performance Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target value	PreliminarySelf Evaluation	Target Value		
				2023	2024	2024	2025	2026	2027
1	Number of courses in specialized job training programs to be developed and implemented	2024	-	-	6	6	12	12	12
2	Number of courses in government accounting standards and international auditing standards.	2024	-	-	2	2	3	3	3
3	Number of partnerships with local and international educational institutions and specialized accounting organizations, and partnerships with sister and friendly agencies.	2024	-	-	4	4	3	4	4

Appropriations 0701 Program Administration and Support Services Per Activities and Projects

(In JDs)

Activities and Projects		Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026 2027	
Current Expenditures		2,451,255	2,815,000	2,719,000	3,392,000	3,435,000	3,466,000
601	Administrative and Support Services	2,451,255	2,815,000	2,719,000	3,392,000	3,435,000	3,466,000
Capital Expenditures		0	0	0	0	0	0
Program / Treasury		0	0	0	0	0	0
Total Program		2,451,255	2,815,000	2,719,000	3,392,000	3,435,000	3,466,000

Current Expenditures According to Program and Activities for the Years 2023 - 2027

Chapter : 0401 - Audit Bureau

(In JDs)

Program : 0701 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	35869	42000	40000	38000	33000	28000
	102	Unclassified Employees	302630	295000	295000	365000	370000	377000
	103	Comprehensive Contract Employees	10251	0	0	0	0	0
	105	Personal Cost of Living Allowance	237208	280000	255000	250000	254000	254000
	106	Family Cost of Living Allowance	21801	29000	24000	31000	32000	33000
	110	Overtime Allowance	3973	5000	5000	5000	5000	5000
	111	Additional Allowance	421088	485000	457000	471000	478000	485000
	113	Transportation Allowance	47530	67000	62000	63000	63000	63000
	114	Transport Allowance	11988	13000	13000	13000	13000	13000
	115	Field Visit Allowance	4952	5000	5000	3000	3000	3000
	116	Employees' Bonuses	849726	900000	900000	930000	930000	930000
	120	Contract Employees	77761	110000	103000	95000	97000	100000
	121	Fixed-term staff	0	0	0	169000	177000	190000
Total			2024777	2231000	2159000	2433000	2455000	2481000
2121		Social Security Contributions						
	301	Social Security	134691	210000	200000	220000	223000	226000
Total			134691	210000	200000	220000	223000	226000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	202	Telecommunications Services	11720	22000	16000	19000	19000	19000
	203	Water	5501	5000	5000	4000	4000	5000
	204	Electricity	49819	47000	47000	44000	45000	47000
	205	Fuels	44980	41000	41000	44000	45000	47000
	001	Heating	15999	14000	14000	15000	15000	16000
	002	Saloon vehicles	17986	17000	17000	19000	20000	21000
	003	Transport vehicles and heavy equipment	10995	10000	10000	10000	10000	10000
	206	Maintenance of Machines, furniture and accessories	17817	31000	31000	31000	37000	38000
	207	Maintenance of vehicles, equipment and accessories	8448	13000	13000	15000	15000	16000
	208	Repair and maintenance of buildings and accessories	5519	13000	13000	16000	16000	17000
	209	Stationery, Publications and Office Supplies	15200	22000	17000	20000	20000	21000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	129	2000	1000	2000	2000	3000
	211	Cleaning services and supplies including cleaning contracts	51890	50000	50000	45000	45000	46000
	212	Insurance	8627	8000	7000	7000	7000	8000
	213	Official Travel Missions	5541	39000	39000	59000	69000	70000
	214	Goods and services expenses	24093	26000	25000	28000	28000	32000
	001	Events and hospitality	4484	5000	5000	8000	8000	10000
	008	Advertisements and subscriptions	568	2000	2000	2000	2000	2000
	013	Services, security and guarding contracts	17879	15000	15000	15000	15000	16000
	121	Administrative expenses	1162	4000	3000	3000	3000	4000
Total			249284	319000	305000	334000	352000	369000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institutions	0	0	0	300000	300000	285000
	145	Repayment of an advance/ Ministry of Finance	0	0	0	300000	300000	285000
Total			0	0	0	300000	300000	285000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	0	50000	50000	100000	100000	100000
	305	Non-Employees' Bonuses	3612	5000	5000	5000	5000	5000
Total			3612	55000	55000	105000	105000	105000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	402	Devices, Machinery and Equipment	33231	0	0	0	0	0
Total			33231	0	0	0	0	0
3113		Other Fixed Assets						
	401	Furniture	5660	0	0	0	0	0
Total			5660	0	0	0	0	0
Total of Activity			2451255	2815000	2719000	3392000	3435000	3466000
Total of Program			2451255	2815000	2719000	3392000	3435000	3466000

0705 Program Field Surveillances**Objective of the program :**

Implementing mechanisms for preserving public money.

The strategic objective related to the program :

- Endeavouring to improve the management of the State's resources by developing the quality of oversight processes and outputs.
- Promoting the principles of integrity, transparency, accountability, compliance and value for money.
- Enhancing the status of the Bureau and developing the communication strategy with the relevant parties.
- Performing highly valuable oversight and advisory work.

Directorates associated with the program :

- Directorate of Control of the Public Revenue and Economic Sector.
- Directorate of Control of the Management, Security and Energy Sector.
- Directorate of Infrastructure and Services Sector Control.
- Directorate of Control of the Local Administration Sector.
- Directorate of Corporate Control and Final Accounts.
- Directorate of Performance Control and Environmental Control.

Services provided by the program :

- Providing appropriate and applicable recommendations to enhance the public sector's financial and operational performance.
- Focusing on audits and consultations focusing on opportunities to improve revenue and control expenditures.
- Assessing and improving the institutional governance, risk management and internal audit frameworks of the controlled entities.
- Evaluation of the strategic plans of the controlled authorities.

Program's main outputs and results during the years (2025 -2027):

- Measuring the contribution of oversight outputs to the financial and operational performance of controlled entities.
- The establishment of specialized task forces to audit high-risk oversight topics.
- Preparation of proposed projects for scrutiny relevant to sustainable development goals.
- Follow-up and evaluation of regulators' strategies.
- Providing advice and technical support to controlled entities.
- Evaluating institutional governance in controlled entities.
- Preparation of draft bylaw for staff of the Bureau.
- Evaluation of risk procedures in controlled entities.
- Evaluation of internal control units through the preparation of updated evaluation forms.

The Program's challenges :

- Lack of professional certificates among the staff of the Bureau.
- Limited use of electronic systems in audits and other activities of the Bureau.

Actions to address challenges and improve services provided:

- Raising the level of professional performance of auditors by holding specialized vocational courses.
- Training and qualification of the Bureau's staff in the use of electronic systems.

Gender:

The program aims to support and develop the monitoring role of the Bureau's through its cadres working in field observations of both sexes, to contribute to enhancing the financial and operational performance of the public sector, improving the systems of enterprise governance, risk management and internal control, as well as providing high-value advisory services.

Staff working in the program :

The program is implemented through a functional staff in 2024 estimated with (515) staff, including (347) males and (168) females

Appropriations directed for females and child**(In JDs)**

Description	2023	2024	2025	2026	2027
Females	1,654,744	1,850,283	1,893,996	1,912,590	1,930,206
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	103,922	146,170	281,530	187,530	117,030
Child	79,600	111,960	215,640	143,640	89,640
Total appropriations directed for females	1,758,666	1,996,453	2,175,526	2,100,120	2,047,236
Total appropriations directed for Child	79,600	111,960	215,640	143,640	89,640

0705 Program Field Surveillances**Key Performance Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target value	PreliminarySelf Evaluation	Target Value		
				2023	2024	2024	2025	2026	2027
1	Number of control outputs affecting the financial and operational performance of the controlled entities.	2024	-	-	1	1	7	10	23
2	Number of specialized task forces to audit high-risk oversight topics.	2024	-	-	8	8	12	14	14
3	Number of projects proposed for scrutiny relevant to sustainable development goals.	2024	-	-	6	6	5	5	5
4	Number of evaluated strategic plans.	2024	-	-	-	-	12	12	12
5	Number of consultations provided to controlled entities.	2024	-	-	6	6	12	12	12
6	Percentage of the entities in which governance systems are evaluated to the number of targets in the annual plan.	2024	-	-	-	-	%75	%90	%100
7	Number of risk management evaluations in controlled entities.	2024	-	-	-	-	12	12	12

Appropriations 0705 Program Field Surveillances Per Activities and Projects

(In JDs)

Activities and Projects		Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026 2027	
Current Expenditures		5,148,815	5,773,000	5,469,000	5,905,000	5,962,000	6,016,000
601	Control	5,148,815	5,773,000	5,469,000	5,905,000	5,962,000	6,016,000
Capital Expenditures		144,873	210,000	110,000	500,000	300,000	150,000
003	Digital transformation and automation of monitoring work.	144,873	210,000	110,000	300,000	300,000	150,000
701	Establishment the building of the Audit Bureau/Aqaba governorate.	0	0	0	200,000	0	0
Program / Treasury		144,873	210,000	110,000	500,000	300,000	150,000
Total Program		5,293,688	5,983,000	5,579,000	6,405,000	6,262,000	6,166,000

Current Expenditures According to Program and Activities for the Years 2023 - 2027

Chapter : 0401 - Audit Bureau

(In JDs)

Program : 0705 - Field Surveillances								
Activity : 601 - Control								
Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	74999	61000	43000	29000	22000	18000
	102	Unclassified Employees	628914	665000	665000	620000	630000	638000
	105	Personal Cost of Living Allowance	576586	665000	576000	567000	576000	576000
	106	Family Cost of Living Allowance	52419	66000	60000	65000	66000	66000
	110	Overtime Allowance	758	9000	9000	9000	9000	9000
	111	Additional Allowance	1187900	1321000	1261000	1160000	1177000	1195000
	113	Transportation Allowance	151133	156000	141000	156000	157000	158000
	114	Transport Allowance	18077	32000	27000	31000	31000	31000
	115	Field Visit Allowance	6484	7000	7000	9000	9000	9000
	116	Employees' Bonuses	1649970	1800000	1800000	1870000	1870000	1870000
	120	Contract Employees	269654	400000	317000	305000	310000	315000
	121	Fixed-term staff	0	0	0	455000	468000	485000
Total			4616894	5182000	4906000	5276000	5325000	5370000
2121		Social Security Contributions						
	301	Social Security	455683	490000	468000	530000	538000	547000
Total			455683	490000	468000	530000	538000	547000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	38382	40000	39000	39000	39000	39000
	202	Telecommunications Services	0	3000	2000	3000	3000	3000
	203	Water	972	1000	1000	2000	2000	2000
	204	Electricity	7999	8000	8000	8000	8000	8000
	205	Fuels	18989	19000	19000	19000	19000	19000
	001	Heating	8000	8000	8000	8000	8000	8000
	002	Saloon vehicles	8997	9000	9000	9000	9000	9000
	003	Transport vehicles and heavy equipment	1992	2000	2000	2000	2000	2000
	206	Maintenance of Machines, furniture and accessories	1000	3000	3000	3000	3000	3000
	207	Maintenance of vehicles, equipment and accessories	806	4000	4000	5000	5000	5000
	208	Repair and maintenance of buildings and accessories	1176	2000	2000	2000	2000	2000
	209	Stationery, Publications and Office Supplies	3500	5000	3000	3000	3000	3000
	210	Substances and raw materials (medicines, clothes, food, films, etc..)	0	1000	1000	0	0	0
	211	Cleaning services and supplies including cleaning contracts	2000	3000	3000	4000	4000	4000
	212	Insurance	414	5000	3000	3000	3000	3000
	213	Official Travel Missions	0	6000	6000	6000	6000	6000
	214	Goods and services expenses	1000	1000	1000	2000	2000	2000
	013	Services, security and guarding contracts	1000	1000	1000	2000	2000	2000
Total			76238	101000	95000	99000	99000	99000
Total of Activity			5148815	5773000	5469000	5905000	5962000	6016000
Total of Program			5148815	5773000	5469000	5905000	5962000	6016000
Total of Chapter			7600070	8588000	8188000	9297000	9397000	9482000

Capital Expenditures According to Program and Projects for the Years 2023 - 2027

Chapter : 0401 Audit Bureau

(In JDs)

Program 0705 Field Surveillances								
Project		003 Digital transformation and automation of monitoring work.						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance						
	008	Buildings and facilities maintenance	0	0	0	100000	30000	0
		Total of Item	0	0	0	100000	30000	0
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	0	60000	10000	25000	75000	75000
		Total of Item	0	60000	10000	25000	75000	75000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	49973	40000	0	40000	30000	30000
	012	Air Conditioners	0	0	0	20000	20000	0
	023	Electrical devices and equipment	0	15000	15000	15000	20000	20000
		Total of Item	49973	55000	15000	75000	70000	50000
	506	Vehicles and Equipment						
	001	Saloon cars	44900	75000	70000	75000	50000	0
	006	Passenger mini-buses	50000	0	0	0	50000	0
		Total of Item	94900	75000	70000	75000	100000	0
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	009	Office furniture and equipment	0	20000	15000	25000	25000	25000
		Total of Item	0	20000	15000	25000	25000	25000
		Total of Project / Treasury	144873	210000	110000	300000	300000	150000
Project		701 Establishment the building of the Audit Bureau/Aqaba governorate.						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
31		Non-financial Assets						
3111		Buildings and Constructions						
	508	Works and Constructions						
	013	Construction of buildings	0	0	0	200000	0	0
		Total of Item	0	0	0	200000	0	0
		Total of Project / Treasury	0	0	0	200000	0	0
		Total of Program	144873	210000	110000	500000	300000	150000
		Total of Chapter	144873	210000	110000	500000	300000	150000

Capital Expenditures Distributed According to Governorates

Chapter : 0401 Audit Bureau

(In JDs)

Governorate		Estimated 2025	Indicative 2026	Indicative 2027
21	Irbid Governorate	0	0	0
22	Mafraq Governorate	0	0	0
23	Jerash Governorate	0	0	0
24	Ajloun Governorate	0	0	0
31	The Capital Governorate	0	0	0
32	Balqa' Governorate	0	0	0
33	Zarqa Governorate	0	0	0
34	Ma'daba Governorate	0	0	0
41	Karak Governorate	0	0	0
42	Ma'an Governorate	0	0	0
43	Tafileh Governorate	0	0	0
44	Aqaba Governorate	200,000	0	0
Total		200,000	0	0