

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 :** 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 to achieve 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 2026 - 2028 :

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 performance 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 revenues and expenditures of the state and their methods of spending as well as , trusts accounts, advances, grants, 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.

The National objectives that the Ministry / Department contributes to achieving :

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

The most important issues and challenges facing the Ministry / Department :

- Incomplete financial and administrative independence of the Bureau.
- Leakage of competencies outside the Bureau and lack of retention.
- 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.

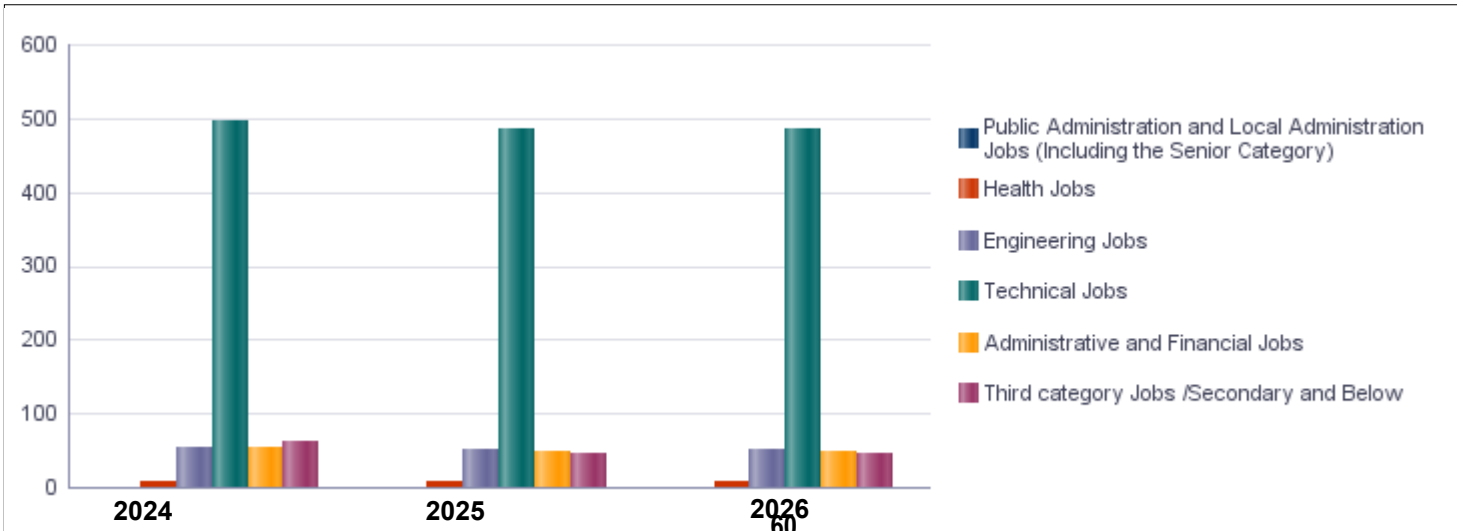
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Strategic goals of the Ministry/ Department/ Unit and Performance Measurement Indicators

| Strategic Objective | Performance Indicator | Base year | Value | Actual Value | Target Value | Preliminary Self Evaluation | Target Value | | | |
|--|-----------------------|---|-------|--|--------------|--|--------------|------|------|------|
| | | | | 2024 | 2025 | 2025 | 2026 | 2027 | 2028 | |
| | | | | 1 - To be a professional and sophisticated body through institutional capacity-building and human resources development. | 1 | Number of courses in the field of specialized job training programmes to be developed and implemented. | 2024 | 10 | 10 | 12 |
| | 2 | Number of partnerships with local and international educational institutions and specialized accounting organizations, and partnerships with brotherly and friendly agencies. | 2024 | 5 | 5 | 3 | 3 | 4 | 4 | 5 |
| 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 carried out using computerized audit programs to the total number of licences granted to auditors. | 2024 | %25 | %25 | %60 | %60 | %100 | %100 | %100 |
| | 2 | Percentage of supervisory tasks carried out based on the central annual audit plan. | 2024 | - | - | %75 | %75 | %90 | %100 | %100 |
| 3 - Promoting the principles of integrity, transparency, accountability, compliance and value for money. | 1 | Number of training courses for monitored entities in the field of internal control. | 2024 | 6 | 6 | 8 | 8 | 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 | 3 |
| 4 - Enhancing the status of the Bureau and developing the communication strategy with the relevant parties. | 1 | Number of female participants in conferences and training meetings related to supervisory work. | 2024 | 6 | 6 | 7 | 8 | 9 | 9 | 9 |
| | 2 | Number of communication meetings with monitored entities. | 2024 | 42 | 42 | 90 | 90 | 115 | 115 | 115 |
| 5 - Performing high-value oversight and consulting work. | 1 | Number of specialized working groups to audit high-risk regulatory issues. | 2024 | 8 | 8 | 12 | 12 | 14 | 14 | 15 |
| | 2 | Number of consultations provided to monitored entities. | 2024 | 6 | 6 | 12 | 12 | 12 | 12 | 13 |

Number of Staff in the Ministry/ Department/ Unit

| Group | Job | 2024 | | | 2025 | | | Preliminary 2026 | | |
|--|------------------------------------|---|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
| | | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| | | Public Administration and Local Administration Jobs (Including the Senior Category) | 2 | 0 | 2 | 2 | 0 | 2 | 2 | 0 |
| Health Jobs | 2 | 7 | 9 | 4 | 5 | 9 | 4 | 5 | 9 | |
| Engineering Jobs | 33 | 21 | 54 | 33 | 18 | 51 | 33 | 18 | 51 | |
| Technical Jobs | Auditor | 278 | 142 | 420 | 273 | 126 | 399 | 273 | 126 | 399 |
| | Head of Control/ Section Head | 51 | 14 | 65 | 45 | 20 | 65 | 45 | 20 | 65 |
| | Programmer | 3 | 7 | 10 | 3 | 7 | 10 | 3 | 7 | 10 |
| | Cybersecurity Specialist | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| | Digital Transformation Specialist | 0 | 0 | 0 | 2 | 0 | 2 | 2 | 0 | 2 |
| | Artificial Intelligence Specialist | 0 | 0 | 0 | 2 | 0 | 2 | 2 | 0 | 2 |
| | Data analyst | 0 | 0 | 0 | 4 | 0 | 4 | 4 | 0 | 4 |
| | Graphic designer | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| | Digital media expert | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 1 |
| Administrative and Financial Jobs | | 37 | 16 | 53 | 34 | 15 | 49 | 34 | 15 | 49 |
| Third category Jobs /Secondary and Below | | 49 | 14 | 63 | 36 | 11 | 47 | 36 | 11 | 47 |
| Total | | 455 | 221 | 676 | 441 | 202 | 643 | 441 | 202 | 643 |
| Total Cost of Salaries | | 5102970 | 2404395 | 7507365 | 5741544 | 2717456 | 8459000 | 6110389 | 2925611 | 9036000 |



Most notable information about the Ministry/Department/Unit

| No. | Description | base year | Value | Primary 2025 | Estimatec 2026 | | | | | | | | | | | | |
|-----|--------------------------------------|-----------|--------|--------------|----------------|--------|-------|--------|-------|--------|--------|--------|-------|-------|--------|-------|--------|
| | | | | | Irbid | Mafraq | Jarsh | Ajloun | Amman | Balqa' | Zaraq' | Madaba | Karak | Ma'an | Tafila | Aqaba | Total |
| 1 | Number of regulatory outputs. | 2023 | 1958 | 1800 | 250 | 40 | 15 | 15 | 1050 | 80 | 35 | 70 | 35 | 40 | 40 | 50 | 1720 |
| 2 | Financial surplus (in thousand JDs). | 2023 | 28261 | 21000 | 300 | 50 | 60 | 60 | 20000 | 70 | 50 | 8 | 40 | 5 | 150 | 200 | 20993 |
| 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 | 126000 | 12000 | 4000 | 1200 | 1200 | 70500 | 13000 | 4000 | 4000 | 4500 | 3000 | 4500 | 5000 | 126900 |

Chapter : 0401 Audit Bureau

(In JDs)

| Current Activities Appropriations According to Program | | | | | | | | |
|--|------------------|-------------------------------------|---------|-----------|--------------|-----------|------------|------------|
| Prog. | Activites | | Actual | Estimated | Re-estimated | Estimated | Indicative | Indicative |
| | | | 2024 | 2025 | 2025 | 2026 | 2027 | 2028 |
| 0701 | 601 | Administrative and Support Services | 2583790 | 3392000 | 3196000 | 4171000 | 3789000 | 3591000 |
| | Total of Program | | 2583790 | 3392000 | 3196000 | 4171000 | 3789000 | 3591000 |
| 0705 | 601 | Control | 5310183 | 5905000 | 5455000 | 6060000 | 6120000 | 6176000 |
| | Total of Program | | 5310183 | 5905000 | 5455000 | 6060000 | 6120000 | 6176000 |
| Total | | | 7893973 | 9297000 | 8651000 | 10231000 | 9909000 | 9767000 |

| Capital Projects Appropriations According to Program | | | | | | | | |
|--|------------------|---|--------|-----------|--------------|-----------|------------|------------|
| Prog. | Projects | | Actual | Estimated | Re-estimated | Estimated | Indicative | Indicative |
| | | | 2024 | 2025 | 2025 | 2026 | 2027 | 2028 |
| 0705 | 003 | Digital transformation and automation of monitoring work. | 72000 | 300000 | 215000 | 245000 | 220000 | 100000 |
| | 701 | Establishment the building of the Audit Bureau/Aqaba governorate. | 0 | 200000 | 200000 | 0 | 0 | 0 |
| | Total of Program | | 72000 | 500000 | 415000 | 245000 | 220000 | 100000 |
| Total | | | 72000 | 500000 | 415000 | 245000 | 220000 | 100000 |

**Overall Summary of Expenditures for Chapter 0401- Audit Bureau
for the Years 2024 - 2028**

(In JDs)

| Description | Actual | Estimated | Re-estimated | Estimated | Difference between estimated 2026 and re- estimated 2025 | Indicative | |
|--|------------------|------------------|------------------|-------------------|--|-------------------|------------------|
| | 2024 | 2025 | 2025 | 2026 | | 2027 | 2028 |
| Current Expenditure | 7,893,973 | 9,297,000 | 8,651,000 | 10,231,000 | 1,580,000 | 9,909,000 | 9,767,000 |
| Capital Expenditure | 72,000 | 500,000 | 415,000 | 245,000 | -170,000 | 220,000 | 100,000 |
| Total current and capital expenditure | 7,965,973 | 9,797,000 | 9,066,000 | 10,476,000 | 1,410,000 | 10,129,000 | 9,867,000 |

Most notable differences between estimated appropriations for 2026 and re-estimated for 2025

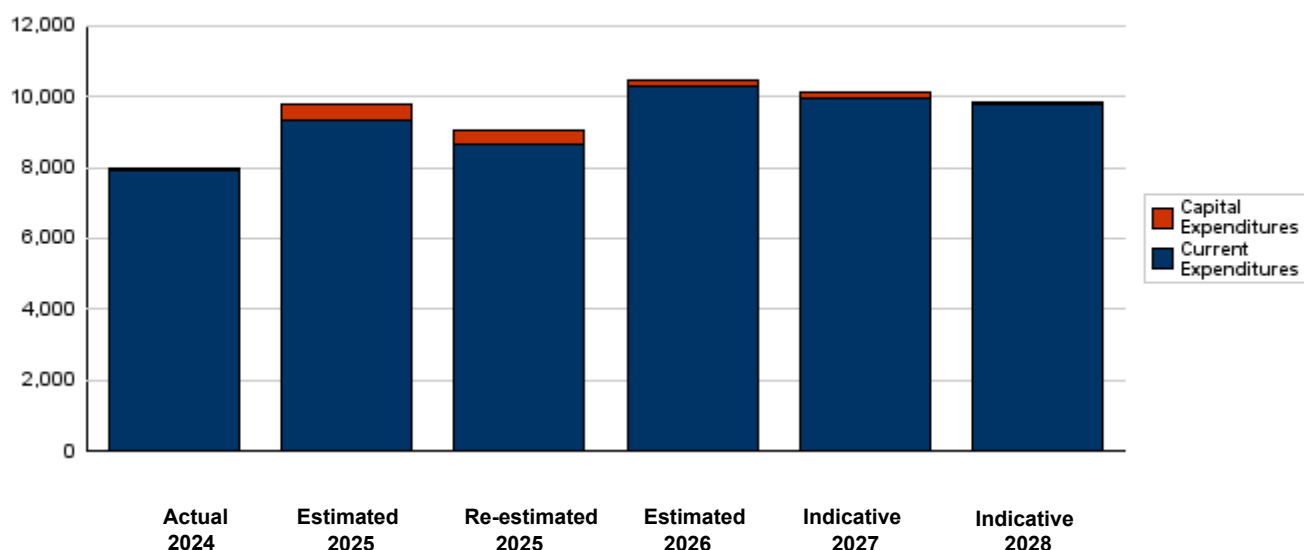
Current expenditure :

- Compensation of employees group increased by approximately (1.2) million JDs, to cover the natural increase in salaries and fill vacant positions.
- Use of goods and services group increased by (32) thousand JDs. The increase was concentrated in the two items: maintenance of machinery, furniture and its supplies, and expenses for goods and services.
- Subsidies group increased by (350) thousand JDs to pay part of the Ministry of Finance's advance.
- Other expenditures group increased by (8) thousand JDs. This increase was concentrated in the item of bonuses for non-employees.

Capital expenditure :

- Capital expenditures decreased by (170) thousand JDs.

(Thousands of JDs) Graph of the current and capital expenditures for the years 2024 - 2028



Overall Summary of Current Expenditures for the Years 2024 - 2028

Chapter : 0401 Audit Bureau

(In JDs)

| Group | Item | Description | Actual 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative 2027 | Indicative 2028 |
|-------------|------|---|----------------|-------------------|----------------------|-------------------|--------------------|--------------------|
| 21 | | Compensations of Employees | | | | | | |
| 2111 | | Salaries, Wages and Allowances | | | | | | |
| | 101 | Classified Employees | 74340 | 67000 | 37000 | 33000 | 27000 | 23000 |
| | 102 | Unclassified Employees | 960000 | 985000 | 884000 | 882000 | 906000 | 921000 |
| | 105 | Personal Cost of Living Allowance | 811984 | 817000 | 738000 | 735000 | 735000 | 735000 |
| | 106 | Family Cost of Living Allowance | 71083 | 96000 | 64000 | 65000 | 65000 | 65000 |
| | 110 | Overtime Allowance | 5827 | 14000 | 14000 | 15000 | 15000 | 15000 |
| | 111 | Additional Allowance | 1606513 | 1631000 | 1459000 | 1455000 | 1493000 | 1517000 |
| | 113 | Transportation Allowance | 201982 | 219000 | 207000 | 235000 | 235000 | 235000 |
| | 114 | Transport Allowance | 29055 | 44000 | 38000 | 32000 | 32000 | 32000 |
| | 115 | Field Visit Allowance | 9888 | 12000 | 12000 | 11000 | 11000 | 11000 |
| | 116 | Employees' Bonuses | 2700000 | 2800000 | 2800000 | 2850000 | 2850000 | 2850000 |
| | 120 | Contract Employees | 396843 | 400000 | 388000 | 395000 | 400000 | 404000 |
| | 121 | Fixed-term Contract Employees | 0 | 624000 | 525000 | 1548000 | 1564000 | 1603000 |
| | | Total | 6867515 | 7709000 | 7166000 | 8256000 | 8333000 | 8411000 |
| 2121 | | Social Security Contributions | | | | | | |
| | 301 | Social Security | 639850 | 750000 | 680000 | 780000 | 792000 | 804000 |
| | | Total | 639850 | 750000 | 680000 | 780000 | 792000 | 804000 |
| 22 | | Use of Goods and Services | | | | | | |
| 2211 | | Use of Goods and Services | | | | | | |
| | 201 | Rents | 38382 | 39000 | 39000 | 40000 | 40000 | 40000 |
| | 202 | Telecommunications Services | 15680 | 22000 | 22000 | 22000 | 22000 | 22000 |
| | 203 | Water | 4277 | 6000 | 6000 | 6000 | 6000 | 6000 |
| | 204 | Electricity | 44106 | 52000 | 42000 | 41000 | 39000 | 34000 |
| | 205 | Fuels | 58977 | 63000 | 63000 | 65000 | 69000 | 73000 |
| | 206 | Maintenance of Machines, furniture and acc | 16218 | 22000 | 22000 | 32000 | 33000 | 34000 |
| | 207 | Maintenance of vehicles, equipment and acc | 7459 | 20000 | 18000 | 20000 | 20000 | 20000 |
| | 208 | Repair and maintenance of buildings and acc | 6099 | 18000 | 16000 | 18000 | 18000 | 18000 |
| | 209 | Stationery, Publications and Office Supplies | 21051 | 23000 | 23000 | 23000 | 23000 | 23000 |
| | 210 | Substances and raw materials (medicines, cl | 1134 | 2000 | 2000 | 2000 | 2000 | 2000 |
| | 211 | Cleaning services and supplies including cle | 46985 | 46000 | 37000 | 37000 | 37000 | 37000 |
| | 212 | Insurance | 9199 | 10000 | 10000 | 10000 | 10000 | 10000 |
| | 213 | Official Travel Missions | 32062 | 65000 | 55000 | 60000 | 60000 | 60000 |
| | 214 | Goods and services expenses | 31011 | 33000 | 33000 | 44000 | 45000 | 48000 |
| | | Total | 332640 | 421000 | 388000 | 420000 | 424000 | 427000 |
| 25 | | Subsidies | | | | | | |
| 2511 | | Subsidies to Public Corporations | | | | | | |
| | 304 | Subsidies to non-financial public institution | 0 | 300000 | 300000 | 650000 | 235000 | 0 |
| | | Total | 0 | 300000 | 300000 | 650000 | 235000 | 0 |
| 28 | | Other Expenditures | | | | | | |
| 2821 | | Other Current Expenditures | | | | | | |
| | 303 | Scientific scholarships and training courses | 50118 | 100000 | 100000 | 85000 | 85000 | 85000 |
| | 305 | Non-Employees' Bonuses | 3850 | 17000 | 17000 | 40000 | 40000 | 40000 |
| | | Total | 53968 | 117000 | 117000 | 125000 | 125000 | 125000 |
| | | Total of Chapter | 7893973 | 9297000 | 8651000 | 10231000 | 9909000 | 9767000 |

Overall Summary of Capital Expenditures for the Years 2024 - 2028

Chapter : 0401 Audit Bureau

(In JDs)

| Group | Item | Description | Actual 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative 2027 | Indicative 2028 |
|-------|------|---|----------------|-------------------|----------------------|-------------------|--------------------|--------------------|
| | | Expenditures | | | | | | |
| 22 | | Use of Goods and Services | | | | | | |
| 2211 | | Use of Goods and Services | | | | | | |
| | 510 | Buildings and facilities repair and maintenance | 0 | 100000 | 40000 | 0 | 0 | 0 |
| | 512 | Operating and Sustaining Expenditures | 2000 | 25000 | 25000 | 90000 | 90000 | 90000 |
| | | Total | 2000 | 125000 | 65000 | 90000 | 90000 | 90000 |
| | | Fixed Assets | | | | | | |
| 31 | | Non-financial Assets | | | | | | |
| 3111 | | Buildings and Constructions | | | | | | |
| | 508 | Works and Constructions | 0 | 200000 | 200000 | 0 | 0 | 0 |
| | | Total | 0 | 200000 | 200000 | 0 | 0 | 0 |
| 3112 | | Devices, Machinery and Equipment | | | | | | |
| | 505 | Equipment, Machines and Devices | 0 | 75000 | 50000 | 65000 | 65000 | 5000 |
| | 506 | Vehicles and Equipment | 70000 | 75000 | 75000 | 80000 | 55000 | 0 |
| | | Total | 70000 | 150000 | 125000 | 145000 | 120000 | 5000 |
| 3113 | | Other Fixed Assets | | | | | | |
| | 511 | Equipping and furnishing | 0 | 25000 | 25000 | 10000 | 10000 | 5000 |
| | | Total | 0 | 25000 | 25000 | 10000 | 10000 | 5000 |
| | | Total of Chapter | 72000 | 500000 | 415000 | 245000 | 220000 | 100000 |

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

(In JDs)

| Description | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|------------------|------------------|------------------|------------------|------------------|
| Females | 2,404,395 | 2,717,456 | 2,925,611 | 2,954,492 | 2,984,040 |
| Child | 0 | 0 | 0 | 0 | 0 |
| Appropriations distributed according to population index | | | | | |
| Females | 215,546 | 628,860 | 676,800 | 471,880 | 306,440 |
| Child | 165,099 | 481,680 | 518,400 | 361,440 | 234,720 |
| Total appropriations directed for females | 2,619,941 | 3,346,316 | 3,602,411 | 3,426,372 | 3,290,480 |
| Total appropriations directed for Child | 165,099 | 481,680 | 518,400 | 361,440 | 234,720 |

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 :

- To be a professional and sophisticated 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.
- Public Relations, International Cooperation & Media Directorate.
- Legal Affairs Directorate.
- Internal Control Unit.
- IT Directorate.
- Institutional Performance Development and Quality Assurance Directorate.

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 capabilities and intelligent information analysis .

Program's main outputs and results during the years (2026 -2028):

- 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 regulation for staff of the Bureau.
- Preparation of performance appraisal bases for directorates 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.

The needs of both genders:

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 2025 estimated with (153) staff, including (94) males and (59) females .

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

| Description | 2024 | 2025 | 2026 | 2027 | 2028 |
|--|------------------|------------------|------------------|------------------|------------------|
| Females | 877,744 | 1,023,052 | 1,186,556 | 1,198,510 | 1,212,007 |
| Child | 0 | 0 | 0 | 0 | 0 |
| Appropriations directed according to population index | | | | | |
| Females | 144,575 | 347,330 | 514,180 | 320,070 | 210,560 |
| Child | 110,739 | 266,040 | 393,840 | 245,160 | 161,280 |
| Total appropriations directed for females | 1,022,319 | 1,370,382 | 1,700,736 | 1,518,580 | 1,422,567 |
| Total appropriations directed for Child | 110,739 | 266,040 | 393,840 | 245,160 | 161,280 |

Chapter 0401 - Audit Bureau

0701 Program Administration and Support Services

Key Performance Indicators for Program

| Performance Measurement Indicator | Base Year | Value | Actual value | Target value | Preliminary Self Evaluation | Target Value | | |
|---|-----------|-------|--------------|--------------|-----------------------------|--------------|------|------|
| | | | 2024 | 2025 | | 2025 | 2026 | 2027 |
| 1 Number of courses in the field of specialized job training programs to be developed and implemented. | 2024 | 10 | 10 | 12 | 12 | 12 | 12 | 12 |
| 2 Number of courses in the field of government accounting standards and international auditing standards. | 2024 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 3 Number of partnerships with local and international educational institutions and specialized accounting organizations, and partnerships with brotherly and friendly agencies. | 2024 | 5 | 5 | 3 | 3 | 4 | 4 | 5 |

Appropriations 0701 Program Administration and Support Services Per Activities and Projects

(In JDs)

| Activities and Projects | Actual 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative | |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | | | | 2027 | 2028 |
| Current Expenditures | 2,583,790 | 3,392,000 | 3,196,000 | 4,171,000 | 3,789,000 | 3,591,000 |
| 601 Administrative and Support Services | 2,583,790 | 3,392,000 | 3,196,000 | 4,171,000 | 3,789,000 | 3,591,000 |
| Capital Expenditures | 0 | 0 | 0 | 0 | 0 | 0 |
| Program / Treasury | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Program | 2,583,790 | 3,392,000 | 3,196,000 | 4,171,000 | 3,789,000 | 3,591,000 |

| Program : 0701 - Administration and Support Services | | | | | | | | |
|--|------|---|----------------|----------------|-------------------|----------------|-----------------|-----------------|
| Activity : 601 - Administrative and Support Services | | | | | | | | |
| Group | Item | Description | Actual 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative 2027 | Indicative 2028 |
| 21 | | Compensations of Employees | | | | | | |
| 2111 | | Salaries, Wages and Allowances | | | | | | |
| | 101 | Classified Employees | 37200 | 38000 | 24000 | 21000 | 18000 | 15000 |
| | 102 | Unclassified Employees | 295000 | 365000 | 327000 | 329000 | 336000 | 341000 |
| | 105 | Personal Cost of Living Allowance | 247049 | 250000 | 237000 | 231000 | 231000 | 231000 |
| | 106 | Family Cost of Living Allowance | 21456 | 31000 | 21000 | 21000 | 21000 | 21000 |
| | 110 | Overtime Allowance | 3284 | 5000 | 5000 | 5000 | 5000 | 5000 |
| | 111 | Additional Allowance | 439282 | 471000 | 418000 | 415000 | 428000 | 437000 |
| | 113 | Transportation Allowance | 51547 | 63000 | 57000 | 68000 | 68000 | 68000 |
| | 114 | Transport Allowance | 13000 | 13000 | 13000 | 15000 | 15000 | 15000 |
| | 115 | Field Visit Allowance | 2912 | 3000 | 3000 | 2000 | 2000 | 2000 |
| | 116 | Employees' Bonuses | 900000 | 930000 | 930000 | 950000 | 950000 | 950000 |
| | 120 | Contract Employees | 90737 | 95000 | 95000 | 104000 | 105000 | 106000 |
| | 121 | Fixed-term Contract Employees | 0 | 169000 | 169000 | 676000 | 685000 | 704000 |
| | | Total | 2101467 | 2433000 | 2299000 | 2837000 | 2864000 | 2895000 |
| 2121 | | Social Security Contributions | | | | | | |
| | 301 | Social Security | 174716 | 220000 | 190000 | 240000 | 244000 | 248000 |
| | | Total | 174716 | 220000 | 190000 | 240000 | 244000 | 248000 |
| 22 | | Use of Goods and Services | | | | | | |
| 2211 | | Use of Goods and Services | | | | | | |
| | 202 | Telecommunications Services | 15390 | 19000 | 19000 | 19000 | 19000 | 19000 |
| | 203 | Water | 3302 | 4000 | 4000 | 4000 | 4000 | 4000 |
| | 204 | Electricity | 36983 | 44000 | 35000 | 34000 | 32000 | 27000 |
| | 205 | Fuels | 41951 | 44000 | 44000 | 46000 | 48000 | 51000 |
| | 001 | Heating | 14999 | 15000 | 15000 | 15000 | 16000 | 17000 |
| | 002 | Saloon vehicles | 16999 | 19000 | 19000 | 21000 | 22000 | 23000 |
| | 003 | Transport vehicles and heavy equipment | 9953 | 10000 | 10000 | 10000 | 10000 | 11000 |
| | 206 | Maintenance of Machines, furniture and accessories | 16218 | 19000 | 19000 | 28000 | 29000 | 30000 |
| | 207 | Maintenance of vehicles, equipment and accessories | 7459 | 15000 | 13000 | 15000 | 15000 | 15000 |
| | 208 | Repair and maintenance of buildings and accessories | 5427 | 16000 | 14000 | 16000 | 16000 | 16000 |
| | 209 | Stationery, Publications and Office Supplies | 21051 | 20000 | 20000 | 20000 | 20000 | 20000 |
| | 210 | Substances and raw materials (medicines, clothes, food, films, etc..) | 1134 | 2000 | 2000 | 2000 | 2000 | 2000 |
| | 211 | Cleaning services and supplies including cleaning contracts | 43985 | 42000 | 33000 | 33000 | 33000 | 33000 |
| | 212 | Insurance | 7998 | 7000 | 7000 | 7000 | 7000 | 7000 |
| | 213 | Official Travel Missions | 27016 | 59000 | 49000 | 54000 | 54000 | 54000 |
| | 214 | Goods and services expenses | 25725 | 31000 | 31000 | 41000 | 42000 | 45000 |
| | 001 | Events and hospitality | 7000 | 11000 | 11000 | 14000 | 14000 | 15000 |
| | 008 | Advertisements and subscriptions | 345 | 2000 | 2000 | 2000 | 2000 | 2000 |
| | 013 | Services, security and guarding contracts | 14400 | 15000 | 15000 | 21000 | 22000 | 23000 |
| | 121 | Administrative expenses | 3980 | 3000 | 3000 | 4000 | 4000 | 5000 |
| | | Total | 253639 | 322000 | 290000 | 319000 | 321000 | 323000 |
| 25 | | Subsidies | | | | | | |
| 2511 | | Subsidies to Public Corporations | | | | | | |
| | 304 | Subsidies to non-financial public institution | 0 | 300000 | 300000 | 650000 | 235000 | 0 |
| | 145 | Repayment of an advance/ Ministry of Finance | 0 | 300000 | 300000 | 650000 | 235000 | 0 |
| | | Total | 0 | 300000 | 300000 | 650000 | 235000 | 0 |
| 28 | | Other Expenditures | | | | | | |
| 2821 | | Other Current Expenditures | | | | | | |
| | 303 | Scientific scholarships and training courses | 50118 | 100000 | 100000 | 85000 | 85000 | 85000 |
| | 305 | Non-Employees' Bonuses | 3850 | 17000 | 17000 | 40000 | 40000 | 40000 |
| | | Total | 53968 | 117000 | 117000 | 125000 | 125000 | 125000 |
| | | Total of Activity | 2583790 | 3392000 | 3196000 | 4171000 | 3789000 | 3591000 |
| | | Total of Program | 2583790 | 3392000 | 3196000 | 4171000 | 3789000 | 3591000 |

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

Implementing mechanisms for preserving public money.

The strategic objective related to the program :

- Seeking to improve the management of the State's resources by developing the quality of the processes and control 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 high-value oversight and consulting 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 that 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 (2026 -2028):

- 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.
- 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.

The needs of both genders:

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 institutional 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 2025 estimated with (490) staff, including (347) males and (143) females

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

| Description | 2024 | 2025 | 2026 | 2027 | 2028 |
|--|------------------|------------------|------------------|------------------|------------------|
| Females | 1,526,651 | 1,694,404 | 1,739,055 | 1,755,982 | 1,772,033 |
| Child | 0 | 0 | 0 | 0 | 0 |
| Appropriations directed according to population index | | | | | |
| Females | 70,970 | 281,530 | 162,620 | 151,810 | 95,880 |
| Child | 54,360 | 215,640 | 124,560 | 116,280 | 73,440 |
| Total appropriations directed for females | 1,597,621 | 1,975,934 | 1,901,675 | 1,907,792 | 1,867,913 |
| Total appropriations directed for Child | 54,360 | 215,640 | 124,560 | 116,280 | 73,440 |

Chapter 0401 - Audit Bureau

0705 Program Field Surveillances

Key Performance Indicators for Program

| Performance Measurement Indicator | Base Year | Value | Actual value | Target value | Preliminary Self Evaluation | Target Value | | |
|--|-----------|-------|--------------|--------------|-----------------------------|--------------|------|------|
| | | | 2024 | 2025 | | 2025 | 2026 | 2027 |
| 1 Number of control outputs affecting the financial and operational performance of the controlled entities. | 2024 | 1 | 1 | 7 | 7 | 10 | 23 | 25 |
| 2 Number of specialized task forces to audit high-risk oversight topics. | 2024 | 8 | 8 | 12 | 12 | 14 | 14 | 15 |
| 3 Number of projects proposed for audit related to the sustainable development goals. | 2024 | 6 | 6 | 5 | 5 | 5 | 5 | 5 |
| 4 Number of strategic plans evaluated. | 2024 | 12 | 12 | 12 | 12 | 12 | 12 | 13 |
| 5 Number of consultations provided to controlled entities. | 2024 | 6 | 6 | 12 | 12 | 12 | 12 | 13 |
| 6 The percentage of entities whose governance systems are evaluated to the number of entities targeted by the annual plan. | 2024 | - | - | %75 | %75 | %90 | %100 | %100 |
| 7 Number of risk management assessments processes in regulated entities. | 2024 | - | - | 12 | 12 | 12 | 12 | 13 |

Appropriations 0705 Program Field Surveillances Per Activities and Projects

(In JDs)

| Activities and Projects | Actual 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative | |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | | | | 2027 | 2028 |
| Current Expenditures | 5,310,183 | 5,905,000 | 5,455,000 | 6,060,000 | 6,120,000 | 6,176,000 |
| 601 Control | 5,310,183 | 5,905,000 | 5,455,000 | 6,060,000 | 6,120,000 | 6,176,000 |
| Capital Expenditures | 72,000 | 500,000 | 415,000 | 245,000 | 220,000 | 100,000 |
| 003 Digital transformation and automation of monitoring work. | 72,000 | 300,000 | 215,000 | 245,000 | 220,000 | 100,000 |
| 701 Establishment the building of the Audit Bureau/Aqaba governorate. | 0 | 200,000 | 200,000 | 0 | 0 | 0 |
| Program / Treasury | 72,000 | 500,000 | 415,000 | 245,000 | 220,000 | 100,000 |
| Total Program | 5,382,183 | 6,405,000 | 5,870,000 | 6,305,000 | 6,340,000 | 6,276,000 |

Current Expenditures According to Program and Activities for the Years 2024 - 2028

Chapter : 0401 - Audit Bureau

(In JDs)

| Program : 0705 - Field Surveillances | | | | | | | | |
|--------------------------------------|------|---|----------------|----------------|-------------------|-----------------|-----------------|-----------------|
| Activity : 601 - Control | | | | | | | | |
| Group | Item | Description | Actual 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative 2027 | Indicative 2028 |
| 21 | | Compensations of Employees | | | | | | |
| 2111 | | Salaries, Wages and Allowances | | | | | | |
| | 101 | Classified Employees | 37140 | 29000 | 13000 | 12000 | 9000 | 8000 |
| | 102 | Unclassified Employees | 665000 | 620000 | 557000 | 553000 | 570000 | 580000 |
| | 105 | Personal Cost of Living Allowance | 564935 | 567000 | 501000 | 504000 | 504000 | 504000 |
| | 106 | Family Cost of Living Allowance | 49627 | 65000 | 43000 | 44000 | 44000 | 44000 |
| | 110 | Overtime Allowance | 2543 | 9000 | 9000 | 10000 | 10000 | 10000 |
| | 111 | Additional Allowance | 1167231 | 1160000 | 1041000 | 1040000 | 1065000 | 1080000 |
| | 113 | Transportation Allowance | 150435 | 156000 | 150000 | 167000 | 167000 | 167000 |
| | 114 | Transport Allowance | 16055 | 31000 | 25000 | 17000 | 17000 | 17000 |
| | 115 | Field Visit Allowance | 6976 | 9000 | 9000 | 9000 | 9000 | 9000 |
| | 116 | Employees' Bonuses | 1800000 | 1870000 | 1870000 | 1900000 | 1900000 | 1900000 |
| | 120 | Contract Employees | 306106 | 305000 | 293000 | 291000 | 295000 | 298000 |
| | 121 | Fixed-term Contract Employees | 0 | 455000 | 356000 | 872000 | 879000 | 899000 |
| | | Total | 4766048 | 5276000 | 4867000 | 5419000 | 5469000 | 5516000 |
| 2121 | | Social Security Contributions | | | | | | |
| | 301 | Social Security | 465134 | 530000 | 490000 | 540000 | 548000 | 556000 |
| | | Total | 465134 | 530000 | 490000 | 540000 | 548000 | 556000 |
| 22 | | Use of Goods and Services | | | | | | |
| 2211 | | Use of Goods and Services | | | | | | |
| | 201 | Rents | 38382 | 39000 | 39000 | 40000 | 40000 | 40000 |
| | 202 | Telecommunications Services | 290 | 3000 | 3000 | 3000 | 3000 | 3000 |
| | 203 | Water | 975 | 2000 | 2000 | 2000 | 2000 | 2000 |
| | 204 | Electricity | 7123 | 8000 | 7000 | 7000 | 7000 | 7000 |
| | 205 | Fuels | 17026 | 19000 | 19000 | 19000 | 21000 | 22000 |
| | | 001 Heating | 7999 | 8000 | 8000 | 8000 | 9000 | 9000 |
| | | 002 Saloon vehicles | 7815 | 9000 | 9000 | 9000 | 10000 | 10000 |
| | | 003 Transport vehicles and heavy equipment | 1212 | 2000 | 2000 | 2000 | 2000 | 3000 |
| | 206 | Maintenance of Machines, furniture and accessories | 0 | 3000 | 3000 | 4000 | 4000 | 4000 |
| | 207 | Maintenance of vehicles, equipment and accessories | 0 | 5000 | 5000 | 5000 | 5000 | 5000 |
| | 208 | Repair and maintenance of buildings and accessories | 672 | 2000 | 2000 | 2000 | 2000 | 2000 |
| | 209 | Stationery, Publications and Office Supplies | 0 | 3000 | 3000 | 3000 | 3000 | 3000 |
| | 211 | Cleaning services and supplies including cleaning contracts | 3000 | 4000 | 4000 | 4000 | 4000 | 4000 |
| | 212 | Insurance | 1201 | 3000 | 3000 | 3000 | 3000 | 3000 |
| | 213 | Official Travel Missions | 5046 | 6000 | 6000 | 6000 | 6000 | 6000 |
| | 214 | Goods and services expenses | 5286 | 2000 | 2000 | 3000 | 3000 | 3000 |
| | | 013 Services, security and guarding contracts | 5286 | 2000 | 2000 | 3000 | 3000 | 3000 |
| | | Total | 79001 | 99000 | 98000 | 101000 | 103000 | 104000 |
| | | Total of Activity | 5310183 | 5905000 | 5455000 | 6060000 | 6120000 | 6176000 |
| | | Total of Program | 5310183 | 5905000 | 5455000 | 6060000 | 6120000 | 6176000 |
| | | Total of Chapter | 7893973 | 9297000 | 8651000 | 10231000 | 9909000 | 9767000 |

Capital Expenditures According to Program and Projects for the Years 2024 - 2028

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 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative 2027 | Indicative 2028 |
| 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 | 100000 | 40000 | 0 | 0 | 0 |
| | | Total of Item | 0 | 100000 | 40000 | 0 | 0 | 0 |
| | 512 | Operating and Sustaining Expenditures | | | | | | |
| | 015 | Operating systems and software | 2000 | 25000 | 25000 | 90000 | 90000 | 90000 |
| | | Total of Item | 2000 | 25000 | 25000 | 90000 | 90000 | 90000 |
| 31 | | Non-financial Assets | | | | | | |
| 3112 | | Devices, Machinery and Equipment | | | | | | |
| | 505 | Equipment, Machines and Devices | | | | | | |
| | 001 | Computers and accessories | 0 | 40000 | 20000 | 40000 | 40000 | 0 |
| | 012 | Air Conditioners | 0 | 20000 | 20000 | 15000 | 15000 | 0 |
| | 023 | Electrical devices and equipment | 0 | 15000 | 10000 | 10000 | 10000 | 5000 |
| | | Total of Item | 0 | 75000 | 50000 | 65000 | 65000 | 5000 |
| | 506 | Vehicles and Equipment | | | | | | |
| | 001 | Saloon cars | 70000 | 75000 | 75000 | 80000 | 55000 | 0 |
| | | Total of Item | 70000 | 75000 | 75000 | 80000 | 55000 | 0 |
| 3113 | | Other Fixed Assets | | | | | | |
| | 511 | Equipping and furnishing | | | | | | |
| | 009 | Office furniture and equipment | 0 | 25000 | 25000 | 10000 | 10000 | 5000 |
| | | Total of Item | 0 | 25000 | 25000 | 10000 | 10000 | 5000 |
| | | Total of Project / Treasury | 72000 | 300000 | 215000 | 245000 | 220000 | 100000 |
| Project | | 701 Establishment the building of the Audit Bureau/Aqaba governorate. | | | | | | |
| Fund Source | | 102001 Capital (Treasury) | | | | | | |
| Group | item | Description | Actual 2024 | Estimated 2025 | Re-estimated 2025 | Estimated 2026 | Indicative 2027 | Indicative 2028 |
| 31 | | Non-financial Assets | | | | | | |
| 3111 | | Buildings and Constructions | | | | | | |
| | 508 | Works and Constructions | | | | | | |
| | 013 | Construction of buildings | 0 | 200000 | 200000 | 0 | 0 | 0 |
| | | Total of Item | 0 | 200000 | 200000 | 0 | 0 | 0 |
| | | Total of Project / Treasury | 0 | 200000 | 200000 | 0 | 0 | 0 |
| | | Total of Program | 72000 | 500000 | 415000 | 245000 | 220000 | 100000 |
| | | Total of Chapter | 72000 | 500000 | 415000 | 245000 | 220000 | 100000 |