

The Audit Bureau Law no. 28 of the Year 1952 and its Amendments
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Article 1

This law shall be called (The Audit Bureau Law of the Year 1952) and shall come into force one month after being published in official gazette.

Article 2

The Audit Bureau is considered as an independent department with independent annual budget prepared by the President of the Bureau to be sent to the Prime Minister for listing within the general budget of the state pursuant to the duly followed rules.

Article 3

The Audit Bureau shall be responsible for the following duties:

- A) Audit state revenues and expenditures along with the account of deposits, advances, loans, settlements and warehouses as indicated herein this law.
- B) Provide advice in the accounting fields to the entities subject to Bureau audit.
- C) Audit public funds to sound spending legally and effectively.
- D) Ensure sound application of the applicable environmental legislations in coordination with relevant entities.
- E) Ensure that the administrative procedures and decisions in the entities subject to Bureau audit are carried out pursuant to the legislation in force.

Article 4

The Audit Bureau Audit includes:

- A) Ministries, governmental departments, public institutions and public official institutions.
- B) Municipal Councils and Joint Services Councils.
- C) Any entity that the Council of Ministers decides to designate the Audit Bureau to audit its accounts if the funds of this entity take the rule of the public funds or if they are collected under the provisions of the law.
- D) Companies of which government owns 50% of more of shares.

Article 5

The Audit Bureau administration shall be headed by a President to be appointed under a Royal Decree based on the recommendation of the Council of Ministers and such appointment shall be notified to the House of Representatives. He may not be dismissed, transferred, pensioned-off or be subject to disciplinary sanctions without the approval of the House of Representatives if the House is assembled or with the King's approval based on the recommendation of the Council of

Ministers if the House of Representatives is not assembled. The Prime Minister in that case shall notify the House of Representatives upon meeting of the taken procedures accompanied with the necessary clarification, while with regards to self-transactions then he shall be referred to the Prime Ministry.

Article 6

The President of the Audit Bureau shall not be member of the House of Representatives or the Council of Senate.

Article 7

A) 1- The President of the Audit Bureau shall be appointed with the salary of working Minister along with allowances, while practicing the powers of Minister in organizing Bureau, managing its work, controlling spending of allocations, and in appointing, promoting, transferring officials and allowing leaves, and in applying regulations of relocation, travel, pensioning and taking disciplinary procedures against them.

2- The President of the Audit Bureau shall take the below oath in front of the King before work commencement:

“I swear by Almighty God to be loyal to the King and the country, uphold the Constitution, serve the Nation and conscientiously perform the duties entrusted to me.”

B) In the absent of the President of the Audit Bureau the Secretary-General shall act on his behalf in exercising his powers.

C) The President of the Audit Bureau may outsource consultants, experts and specialists in the matters require technical experience, and a bonus shall be disbursed for their service as determined by the President from the Bureau allocated budget for this purpose.

Article 8

The Audit Bureau with regards to revenues shall be responsible for the following:

A) Audit the collection of taxes, fees and various revenues to ensure correct estimation and occurrence pursuant to the applicable laws and regulations.

B) Audit the transactions of selling, leasing and authorizing lands and state-owned estates

C) Audit the collection of revenues of different types to ensure that collection is done on the determined dates pursuant to the relevant laws and regulations and that the public funds collection law is applied upon taxpayers abstaining from payment and those collections are paid to the treasury and recorded in the dedicated articles in the general budget.

D) Audit the transactions of deleting and exempting of revenues to ensure not deleting or exempting cases contrary to the applicable laws and regulations.

Article 9

The Audit Bureau with regards to expenditures shall be responsible for the following:

- A) Audit expenditures to ensure that they were disbursed for the purposes allocated to them and the disbursement is done pursuant to the laws and regulations.
- B) Audit the deeds and the documents submitted as ascertain of correct disbursement and compliance of value with that stipulated in records.
- C) Ascertain that issuance of disbursement orders is done duly and by the competent entities.
- D) Ascertain that expenditures are recorded in the dedicated chapters and articles in the general budget.
- E) Ascertain that the budgeted allocations are not exceeded, unless authorized by the competent entities.
- F) Ascertain of the reasons for non-disbursement for all or some of the allocations dedicated for new work.
- G) Ascertain implementing the provisions of the general budget law and its appendices and the validity of the financial orders and transfers issued accordingly.

Article 10

The Audit Bureau with regards to the accounts of deposits, advances, loans and settlements shall be responsible for auditing all such accounts to ascertain the validity of the operations related to them with compatible values as provided in records, while being supported with the necessary documents and deeds, and of recovering the loans and advances on their specific dates with the due interests to the treasury.

Article 11

The President of the Audit Bureau or any official authorized by him, may anytime audit accounts and enumerate cash, stamps, documents and deeds with values and supplies in any department, while the officials of such department shall facilitate his duty and provide him with all information requested, and he may notify them of his remarks and ask for clarification of the reason behind deferment in accomplishing transactions.

Article 12

The President of the Audit Bureau or any official authorized by him, may audit any deed, record or other documents not mentioned in the previous articles if he deems it necessary, while reviewing the accounting and financial transactions in all departments in any of their sections with regards to the revenues and expenditures and he has the right to directly contact and communicate with the officials entitled of such accounts.

Article 13

The President of the Audit Bureau may perform audits in a manner that makes him sure that the accounts are processed pursuant to the correct rules and that the measures undertaken for

preventing abnormalities and manipulation are sufficient and effective, while notifying of any deficiency he might find in the administrative or financial legislation and has to do with financial matters, and ensure that the laws, regulations and instructions related to the financial matters and accounts are accurately applicable while notifying of any shortage or wrong in their application and give opinion with regards to the adequacy of regulations and instructions to achieve the purposes of financial laws.

Article 14

- A) The President of the Audit Bureau shall review all reports and information received from inspectors whether financial or administrative ones, along with the reports of investigating violations related to the financial and administrative matters, and he may request to be provided with all information and clarifications needed from all government departments with regards to his department works.
- B) The Audit Bureau shall be responsible for the audit duties pursuant to the provisions of this law in a professional and neutral manner in the matters related to auditing pursuant to the approved international standards issued by International Organization of Supreme Audit Institutions.

Article 15

The Audit Bureau shall audit accounts in its own offices, at the offices of the related department or in work fields as decided by the President, and such department must prepare the necessary place for Bureau officials in its office whenever requested while providing different amenities and department services as provided to its officials.

Article 16

Any entity subject to the Audit Bureau audit must reply to any query raised by the Bureau within its scope of duties within not more than thirty days as of the date of arriving to that entity incase its duty station is inside the Kingdom and not more than sixty days in case its duty station is abroad.

Article 17

If any person refuse to allow the President of the Audit Bureau or any official entitled by him to conduct the authorized audit and examination pursuant to this law; then the President or the aforementioned official have the right to apply red wax with official seal over the funds, lockers or other locations containing articles and accounts requested to be inspected and audited, and in the case of that person's reluctance; then he may call for the judicial police for assistance in performing this process and guard the sealed locations until removal pursuant to the President of the Bureau approval.

Article 18

In case any person removes the seal applied as stipulated in the previous article, he shall be punished under the Penal Law.

Article 19

A person who refuses to allow the official of the Audit Bureau to perform their duties in the manner specified in Article (17) of this law shall be considered as preventing them of performing their official duties and shall be punished under the Penal Law in addition to the disciplinary procedures stipulated in the personnel regulations.

Article 20

Report regulated by the President of the Audit Bureau or any official authorized by him shall be ratified and applicable unless otherwise is proved.

Article 21

For the purposes of this law; any official or employee in any entity subject to the Audit Bureau audit, breaching the provisions of this law and regulations issued accordingly shall be subject to legal responsibility in either of the following cases:

- A) Not responding to the inquiries of the Audit Bureau.
- B) Unjustified delay in notifying the Audit Bureau within the determined period of the procedures taken by the entities subject to Audit Bureau audit with regards to the errors, violations or financial crimes referred to them by the Bureau.
- C) Not providing the Audit Bureau with the documents and deeds requested within the determined period or intentionally delaying it.

Article 22

- A) 1- The President of the Audit Bureau shall submit an annual report for each financial year to the Senate Council and the Representatives Council, provided that this report includes his observations, including those related to the entity entitled of audit pursuant to the provisions of this law and the violations committed and the liability involved, at the beginning of each regular round or whenever requested by either council.

2-The President of the Audit Bureau shall send copy of the report indicated in clause 1 of this paragraph to the Prime Minister and Minister of Finance.

3- The President of the Audit Bureau shall publish the annual report after being officially submitted to the House of Representatives and the Council of Senate in the manner he considers appropriate including publishing on the Bureau website.
- B) The President of the Audit Bureau may anytime submit to the House of Representatives special reports for indicating important and risky matters that require urgent consideration.
- C) 1- The Ministry of Finance shall submit to the Audit Bureau the final account of each fiscal year within not more than six months as of the date of year ending.

2- Any entity subject to the Audit Bureau audit shall submit to the Bureau the financial statements of the year ending then within not more than six months as of the date of year ending.

Article 23

In case of disagreement in opinion occurring between Bureau and one of the ministries or department, it shall be submitted to the Council of Ministers for adjudication and the President of the Audit Bureau shall include in his report submitted to the House of Representatives the issues of disagreement.

Article 24

The President of the Audit Bureau has the authority of issuing instructions for regulating work progress at the Bureau while setting the necessary manual for that.

Article 25

Despite the mentioned in any provisions of this law; the Audit Bureau shall carryout the post audit of the expenditures, but the President of the Audit Bureau may decide in special cases to conduct the pre audit.

Article 26

The Council of Ministers, upon the recommendation of the President of the Audit Bureau, may lay down the necessary regulations to implement the provisions of this law.

Article 27

Accounts Auditing and Inspection Law of the year 1931 published in issue no. 460 of the Official Gazette along with any other Jordanian or Palestinian laws shall be annulled to the extent contradict with this one.

Article 28

The Prime Minister and the Ministers are entitled to implement the provisions of this law.

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