



المملكة العربية السعودية



Annual Audit Report 2016

(Summary)





Audit Bureau Annual Report 2016

Summary

Foreword

In accordance with the provisions of article (119) of the Jordanian Constitution and article (22) of the Audit Bureau Law, the Bureau, at the beginning of the ordinary session of the National Assembly, handed over the 65th annual report for the year 2016 to the upper and Lower House of Parliaments.

In this regard, the 65th Annual Report of 2016 contains (4) chapters, chapter one covers the most significant achievements of the Audit Bureau during 2016. Chapter two contained an analysis and audit of the following: The final accounts of the Budget Law for the fiscal year 2016, the final accounts of Government units Budget law, the final accounts Public Universities, the financial position statement of the Treasury, and an analysis of internal and external public debt. Chapter three consider the performance and analysis of the financial statements of number companies that the government owns 50 % or more of its capital. Chapter four contains three sections containing the most significant auditing outputs issued by the Bureau, which remain unaddressed with a significant financial effect on the public finance, including necessary recommendations to address in accordance with the legislations.

In 2016, the Audit Bureau issued a total of (1171) management letters in addition to (27) a comprehensive audit report (financial and performance), The staff of the Bureau also participated in (59253)



meetings of the tender committees and other committees as an observer, participated in (217) Auditing and Investigation committees and submitted (786) legal advice to the Audited entities, and conduct (5707) spot checks of the funds, construction projects and warehouses.

With regard to the financial impact, the results of the audit work on the Auditee led to a real financial saving of (52.27) million JD, representing an increase in public revenues by urging the units to apply the legislations which governing the calculating and collecting of the fees due to certain official transactions or through the reduction of the expenses of the government.

The audit outputs (management letters) issued during 2016 has recorded the most significant violations and financial and administrative observations were, as well as the general issues revealed by the auditing operations, which involved either violations of the provisions of the law in its general sense, inefficient regularities or loss of public funds.



Main Findings

Analysis and Audit of the Final Account of the Public Budget Law for the year 2016

The final account is a tool to measure the implementation of the general budget and a reflection of the fiscal policy, since the general budget is the financial plan for the fiscal year for the implementation of the Government Program and reflects the programs and projects that the Government will undertake in order to achieve its objectives within the framework of the main objectives and programs of the State for what you expect to spend in those programs and projects and what is expected to be collected from revenues from various sources of revenue during the same period of time, the final account is the actual information for the implementation of the general budget, so the audit output reflects the extent of the Government's commitment to the provisions adopted by the legislative authority in the General Budget law and reveals the observations about the implementation of the general budget in order to improve the allocation of the financial resources and to reduce deviations in the preparation of the budget for the coming years.

1. The Ministry of Finance and through its capital expenditures has allocated funds for various support programs, the total amount allocated



to these programs reached (75.4) millions JD and a sum of (7.6) million JD has been transferred to the program, with the net authorized allocation (83) million JD, an amount of 72.3 million JD has been spent and the excess of allocations reached (10.7) million JD. And we have not been informed that if the Ministry of Finance has requested financial positions from those entities benefited from the support programs.

2. Allocate funds for some projects, which were due to be implemented during the previous years, without actual expenditure or the proportion of expenditure on these projects was small during 2016. The inclusion of the allocations for two or more consecutive years has been repeated for some projects without expenditures and no action has been taken to correct the status of these projects.
3. Allocation of funds for some projects, with no expenditures on them, as the full allocation/provision has been utilized for other projects.
4. There is an excess allocating for some items of expenditures.
5. Allocation of funds for some projects with no actual expenditure was made on any of those allocations, indicating that there is no justified need to allocate such funds.
6. Making transfers of allocations to another projects. For example, (35) transfers were carried out in the Jordan Valley Authority with a value of (11.6 million JD) which constitutes (30.5%) of the total expenditure of the Authority, where these transfers made from an allocation of 15 projects included in the General Budget law, with no part of them was implemented. a sum of (1.3) million JD was disbursed for the Southern Valley Rehabilitation project and an amount of (308601) JD for the



Azzarqa River Irrigation Network project, without any allocation being made in the budget law for these large projects, indicating that there is no operational plan implemented by the Jordan Valley Authority and there is no financial planning when preparing the budget.

7. The Public revenue of the State is disclosed in the final account in aggregate figures without providing disclosures in the final account tables about the entities that responsible for collecting these revenues.

Analysis of the financial position statement of the Public Treasury for the year 2016

The financial position statement shows the financial position of the Treasury/Ministry of Finance at the end of the fiscal year. The asset side contains the assets of the Treasury and their rights over others, and the liabilities include the rights and obligations of others.

1. The total balance of advances (4.7) million JD in 31/12/2016 which is (79%) of total assets. This percentage was higher compared to the year 2015 which reached (77%), since most of these disbursed advances are loans borrowed by the government to cover the advances of certain entities.
2. The existence of advances for which no reimbursement has been made from several years and from a long period, such as the Ministry of Agriculture's advances of (4.676) million JD as at 31/12/2016:
3. The excess after funding in 2016 reached (115) million JD, this excess in borrowing has unjustified additional interest cost
4. The balance of other accounts payable is a bond issued to the Central



Bank of Jordan of (272) million JD as at 31/12/2016, which represents payment to settle an extraordinary advances that were granted to the Treasury. This balance has been constant for several years.

Public Debt Analysis (2014-2016)

1. The growth in the public debt balance was higher than gross domestic product growth, and this would have a negative impact on debt sustainability or the ability to continue borrowing.
2. There is an overrun in the ratio of public debt to gross domestic product of the Public Debt law, and a decision of the Council of Ministers was issued at its session held on (26/11/2014) to suspend the above-mentioned Public Debt law for a period of 3 years.
3. The balance of public debt, both internal and external, has increased as a result of the growth of the budget deficit and the servicing of internal and external debt, which has led to an increase in debt service payments from premiums and interest. The interest paid on domestic and external public debt reached (894.6) million JD during the year 2016.
4. The increase in the domestic debt balance may be accompanied by the effect of crowding out the private sector (Crowding out effect) on the liquidity available in local banks. The rise in external public debt also has negative effects on the current account and the balance of payments. This requires that the Ministry of Finance and the relevant government authorities take the necessary action and adopt appropriate fiscal policies.



Ministry of Finance

1. Military and Civil Retirement Directorate: A number of retirees' files have been closed due to the absence of eligible heirs of the pensions despite the fact that there is an excess of disbursed funds (receivables) of (312496) JD, which has been uncollected to date. Also number of heirs has been paid a pension without a right as a result of misleading documents.

2. Government Contribution Directorate: The Outstanding and remaining receivables of (320958) JD had been not collected for some senior and public sector staff exceeded the amount owed to them for their assignment to represent the government on the boards of the various companies.

Jordan Customs

1. Exemptions Directorate: In reviewing a sample of investment projects, it has been found that some companies have violated the exemption decisions, resulting in a significant financial impact on the Treasury. For example, we refer to the following cases:
 - a. The company (.....) was granted an exemption for all goods and services imported for the construction of hotel suites, offices and commercial warehouses, while the company has used the exempted materials in the non-exempt building and the customs duties due to the



violation reached (1624562) JD and the general tax on sales (2961056) JD.

b. The company (.....) was granted an exemption for the Hangar (large warehouse) project. we found that it had not worked for a long time (more than 13 years) and the exempted items does not exist and valued (80326) JD.

c. The company (.....) was granted an exemption for the production of ready-made clothes. we found that the company had acted with the exempted assets and the site had been sold, the customs manifest being outstanding from a period exceeding 5 years and the value of the exempted material was estimated at (157926) JD.

d. The company (.....) was granted an exemption for the installation of machines and equipment for the food industry, valued at (1.2) million JD. We found:

- The machines are legally reserved for auction.
- The building, including the exempted assets, was rented to another company.
- The fees, taxes and fines of (450) thousand JD not paid yet.

e. The hotel Company (.....) was granted an exemption under the Investment Promotion law. we found some of the exempted assets in amount of (146000) were disposed. The company requested that these assets to be considered as defective, resulting in fees and fines estimated at (61000) JD.

2. Financial data on operational costs in special free zones during the period (2015-2016): The total due amount owed to the Treasury was



(3131371) JD has not yet been reimbursed, such as an allowance for the provision of personnel from the Customs service to operate, resulting from the establishment of free zones under the supervision of the Free Zones Corporation, with a view to simplify the procedures and operations of trade.

3. A government vehicles have been allocated for the use of certain officials of the Jordanian customs service that are not covered by the Prime Minister's approval letter on (21/1/2016), contrary to the provisions of the Regulation on the use of government vehicles.

4. A number of anti-smuggling directorate vehicles with White plates (private) have been withdrawn to the Main Department and allocated to the use of assistants, some managers and administrative staff. Also there was an allocation of large-capacity government vehicles (4000cc), (5700cc) and (5300cc) for use in headquarter.

Department of Lands & Survey

1. A sale action on a plot of land was recorded on the immovable property register from the original owner to several buyers, the last of who was Mr. (.....) without any sales contracts at the department.

2. The last owner carried out a fictitious sales contract by appointing another person to sell the said land to Mr..... as set out in the sales Contract No. 1200/2016 dated 7/11/2016, who then sold this land to other persons under valid sales contracts.

Water Authority

1. One of the rented cars was allocated to the Superintendent of the



Water authority's car traffic department for (14) months, which resulted in a payment of (31710) JD.

2. The said rental car had an accident on 2/9/2015 by his son.

Jordan Water Company (Miyahuna)

An agreement was concluded with the lawyer (.....) to appoint him to the cases of illegal use in Miyahuna Company as of 28/5/2014 and for a period of two years for a lump-sum monthly fee of (2800) JD, including transportation as well as court fees, although there was another specialized company dedicated to the same duties.

Jordan Valley Authority JVA

1. The Jordan Valley Authority has contracted seven lawyers to act on its behalf in the courts and to follow up on cases filed by and against the authority, despite the existence of a Directorate of Legal Affairs within the organizational structure of the Jordan Valley Authority, which performs this role, which has burden of a large sum of money on the Treasury.
2. The Company (.....) illegally used a territory of the State by setting up a breaker for the production of various types of gravel and sands without any formal approval or authorization.
3. The expiry of the contract between the Authority and an agricultural company that carried out the agricultural projects on the territory of the Authority. We noted that the project still standing



without a renewal of the contract, which has a loss of (21089) JD.

Ministry of Labor

1. All the Suspended Employee are paid the full salary and allowance in contrary to the provisions of Article (149) of the Civil Service Bureau bylaw No. (82) For the year 2013 and its amendments, which include the payment of (50%) of the salaries and allowance for six months and (25%) of the salaries and allowance thereafter until the issuance of the court's decision and the question of judgment is determined, where the amounts disbursed unlawfully exceed (75000) JD.
2. The Directorate of Labor approved the recruitment of (240) migrant workers according to the management letters issued by the Directorate of Agriculture of the Northern Badia Brigade, upon return to the Directorate of Agriculture, it was found that these management letters have no origin in the Directorate.
3. A number of formal letters have been submitted to the Mafraq Labor manager supposed to be issued by the Department of Agriculture of Mafraq Governorate, upon return to the Mafraq Agriculture Directorate, it was found that these management letters have no origin.

Social Security Investment Fund-Social Security Corporation

1. The Fund's representatives in Boards of Directors of the companies didn't reimburse the allowances they received contrary to the provisions of Article (7) of the Executive instructions issued under the Social Security law No. (19) For the year 2001.



2. An amount of (81344) JD was disbursed to the General Director of the Corporation from the Bonuses Fund and representation allowances for the period(2013-2016) in excess of the legal entitlement provided in Article (19) of the Civil Service Bureau bylaw No. (82) For the year 2013 and its amendments.
3. A financial bonus of (7619) JD was paid to the President of the Social Security Investment Fund for the years (2014, 2013) from the bonuses account of the Corporation representatives on the Boards of Directors of the companies.
4. When we reviewed the results of the real estate portfolio evaluation of the Social Security Investment Fund as at 31/12/2015, it was found that the valuation losses for some of the lands amounted to a total of (68.7) million JD, which led to the failure of the investment policy objective (Achieve a long-term acceptable average return (3-4%) Above the discount rate).

Development & Employment Fund

An amount of (5,000) USD was deducted from the fourth installment due to one of the construction companies and distributed as a bonuses to some of the fund's employees without a legal basis, and a petty advance was disbursed in the amount of (950) JD to one of the administrative employees.

Ministry of Social Development

It was found that the expenses payment documents of (3784) JD was



regulated as a hospitality allowance to set up a formal dinner without the prior approval of the Prime Minister.

Ministry Of Tourism and Antiquities

It was found that the employees' bonuses were paid retroactively from the date of 1/1/2016, although the approval of the Minister of Tourism and Antiquities was dated 17/4/2016, contrary to the established jurisprudence of the Supreme Court of Justice in the sense that the administrative decisions have not a retroactive effect.

Department of Antiquities

1. The Council of Ministers was asked to approve the acquisitions of lands for the purposes of public benefit without proving the financial ability to pay the value of the acquisitions, in contrary to the provisions of the Acquisitions law no. (12) For the year 1987 and its amendments, in which the total amount allocated for acquisitions purposes (350-400) thousand JD a year, while the Department needs (35) million JD for acquisitions purposes.
2. Due to the lack of sufficient financial allocations for annual acquisitions, the department has been charged with legal interest (9%).

Ministry Of Energy and Mineral Resources

1. An acquisition of lands for the purposes of public benefit, without pre-



confirmation of the financial ability to pay the value of the acquisitions allowance.

2. As a result, the Ministry incurred the legal interest expenses at a rate of (%9) result in amount of more than (1.7) million JD till 30/8/2016.
3. The tender for the establishment of the Public Service Office (Green House) was awarded to the bidder Company (.....) and the decision was validated by the Minister of Energy and Mineral Resources and the Minister of Finance after the designs and final blueprints were approved and the sites for the installation of the equipment and the green house were established. The required work was completed on 20/1/2016. After that the Minister of Energy and Mineral Resources on 24/1/2016 decided to remove the Green House, which worth (30,000) JD for the lack of suitability. The removal and installation of the Green House and transfer it to another site will incur additional financial costs for the Ministry.

Ministry of Public Works and Housing

1. The field allowance for employees has been paid for the entire month regardless of the working days.
2. The Ministry has disbursed the field allowance to some employees who is not covered by the regulations, for example (photocopier, operator, call center operator, data entry).
3. The Ministry of Public Works and Housing has issued a number of variation orders on the tender for routine maintenance of the Kamali Bridge Road, outside the scope of the project, as follows:
 - a. Implementing an asphalt mixture for the Al Madina Al Tebeiah



streets with value of (300343) JD.

b. Implementing the extension breaks for the Eighth Circle and Kamali Bridge with a value of (156519) JD.

c. Implementing the courtyard of the Ber Al-waliden Mosque in Zey area with a value of (22876) JD.

d. There is a retaining wall(implemented formerly) at an altitude of (5m) parallel to the house of a citizen where a new wall has been constructed parallel to the previous wall, with a length of (80m) and an altitude of (12m). The cost of this wall exceeds (500) thousand JD.

4. The Warehouse keeper of the Furniture and Equipment Central Warehouse handles the shortage and excess in some devices by moving a material page balance to another material page similar in the category, different in the model. Also There was no reconciliation between the actual balance of the assets within the warehouse and the book balance recorded in the supplies records with the balances installed.

Ministry of Transport

When we conducted an audit on the Light Train Project we found the following:

1. The Ministry of Transport has awarded the tender for implementing the light train between Amman and Zarqa to the investor (.....) on the date of 18/10/2007, at a cost of (153) million JD, in which the Jordanian government contribution was (60) million JD.
2. It was found that the foreign investor who had been given the tender did not have assets in Jordan and the company's capital of (10)million JD had



been withdrawn, and transferred to the company's accounts outside Jordan, although the company had been established for the purposes of carrying out this project in Jordan.

3. The Partners in (Jordan, Kuwait, and Pakistan) were unable to close the financial transaction by the deadline of 22/3/2008, so the agreement was considered terminated.
4. Arbitral proceedings No. (N50163Z4-EC/WD) were brought before the International Court of Arbitration at the International Trade Centre against the investor, where the arbitral tribunal issued its decision on 5/3/2013 in favor of the Government of Jordan, the investor's obliged to pay (1117982) USD to the Government of the Hashemite Kingdom of Jordan.
5. The offer and settlement submitted by the Jordanian and Kuwaiti partners were accepted by paying (700000) USD for the cessation of all procedures for the implementation of the arbitral tribunal's decision.
6. An amount of (2990029) JD was disbursed from the project allocation, although it was not implemented. Some of these expenses included a total of (63319) JD for employee bonus. And an amount of (11279) JD for hotels.

Jordan Hejaz Railway

1. The amount of (3822) JD has been disbursed as a hospitality allowance and meals without legal basis.
2. A financial reward of the total salary has been paid for all employees from the trusts account twice a year as from 1/1/2013



according to the decision of the Board of Directors of the Corporation.

The Ports Corporation / Aqaba

1. Three vehicles were assigned for the use of the Director General of the Corporation in contrary to the regulations governing the use of government vehicles.
2. A bonus of(20608) JD was paid to the Director General of the corporation, the financial manager and the head of the Accounting division for the period in which they were suspended for a judicial proceedings against them.
3. Payment of water, electricity and internet services for a total of (2839) JD for the official residences of the Director General.
4. An amount of (1717) JD was paid for the director General's cellular phone bill for the period when he was suspended.

Ministry of Health

1. One of the Doctors was transferred to a health attaché post at the Jordanian embassy in Yemen on 27/1/2013.He returned to Jordan on 25/1/2015 and he did not return to his duty station in the Ministry of Health, and the Ministry was not informed of the date of his return, nor asked to be returned to work since then. He was paid for that period in full and according to the diplomatic service bylaw.



2. The Ministry of Health has evacuated a number of rented buildings without cancelling the electricity and water contributions for these buildings, where the ministry has disbursed an amount of (65045) JD for electricity and (10811) JD for water since the date of evacuation until the end of 2015.

3. The ministry paid (10414) JD for water bills for the official residences for employees in the Sahab area without deducting it from their salaries.

Al-Bashir Hospital

1. The amount of fuel supplied to the hospital exceeds the capacity of the tanks allocated for this with (7022) liter.
2. There is a significant increase in the amount consumed, for example, the consumption of (2640) liters in the out-patient clinics within two days.

The Old Zarqa Governmental Hospital

1. Medical and non-medical supplies are kept in the old Zarqa hospital without taking the necessary measures to benefit from them.
2. The presence of furniture and medical equipment lying in the outer yards of the hospital is subject to damage without being used.
3. The old hospital building is guarded by 25 employees with wages amounting to (90) thousand JD a year.



Jordan Food and Drug Administration

For the period 2012-2014, the vehicle division's orders and records indicated the use of six government vehicles by the Director-General in contrary of the presidential statements in this regard.

University of Jordan

1. The Investment fund accountant at the Jordanian university was transferred to the Northern Amman Court, in case no. (2852/2014), for embezzlement of a sum of (22285) JD from the fund money Due to weak internal control systems and the duplication of functions (receipt and deposit) performed by the accountant.
2. A loan was granted by the Investment Fund to the Jordan University Hospital in the amount of (1.5) million JD, Despite the Fund's accumulated financial deficit.
3. The Investment Fund subsidized g the Jordan University with (1) million JD to cover current expenses.
4. A number of students were accepted for the academic year (2015/2016) on the parallel program in the Faculties of Medicine and Dentistry, despite the following:
 - a. The acceptance was made after the acceptance door was closed at 1/10/2015.
 - b. The student rates in the high school certificate are lower than the rate established by the university.
 - c. No vacancies have been announced to achieve the principle of competition among students.



5. Upon the audit of the list of sealed medications with a stamp (approved and not available) purchased from outside the University Hospital of Jordan and at the price of pharmacies (public) for insured patients by the University of Jordan during the years (2015, 2014), the total cost of the drugs (1.2) million JD with an increase of (482668) JD from the cost of purchasing them through the tenders medicines purchase of (729698) JD.

Al-Tafila Technical University

Vehicles have been allocated to be used by Vice-Presidents of the university in contrary to the regulations governing the use of government vehicles for the year 2011. The amount of fuel consumed by the vehicles allocated to the Vice-Presidents a total of (13856) liter of petrol.

The General Corporation for Radio and Television

1. Upon the audit of the traffic records at the General Organization for Radio and Television for the period 2013-2014, we found the Government vehicles are used and driven by a number of managers and placed in front of their homes without the prior approval of the Prime Minister. Also they were Using vehicles whose engine capacity exceeds (2000cc) without obtaining prior approvals.
2. The tender for the supply, installation and operation of the studio equipment (1) on Jordanian television was referred to the British company agent (.....) at a value of (1.8) million USD. A part of the



equipment was supplied and an amount of (1.6) million USD was paid. The company did not install the hardware and the equipment during the tender period. And according to its management letter no. (1241/2016) on 23/6/2016, the company refused to complete the project because there were disagreements with the manufacturer. The Tender and demanded the cancellation of the letter of credit (L/C) and organizing a financial settlement. We noted that there was no legal action being taken against the tender company.

The National Resources Investment & Development Corporation

1. The Corporation paid (1364) JD for obituaries in the daily newspapers, contrary to the decision of the Council of Ministers No. (693) for the year 2012.
2. The Corporation held an Iftar in Ramadan for the employees and a working lunch for the organization's Board of Directors with cost of (3060) JD.
3. The National Resources Investment and Development Corporation sold a number of lands in the village of Alabedlih in the Zarqa Governorate to a company in value of (8.7) million JD. We found that:
 - a- The above company failure to pay the due installments and fines in favor of the Corporation in value of (1371439) JD.
 - b- The above company failure to provide performance guarantee of the value of (344000) JD.



- c- The company's failure to implement all phases of the project within the agreed four-year period.

Jordan Loan Guarantee company

1. The General Manager is the Vice-Presidents of the company's board of directors, and at the same time he is the head of more than one Committee in which his brother is also a member of these committees in the contrary to corporate governance practices.
2. The General Manager of the company has been given bonuses and travel allowances simultaneously as Director-General of the company and Vice-Presidents of the Board, although he enjoys the advantage of using a car from belong to the company, also the fuel of this vehicle is spent by company.

Jordan Energy Resources Company

1. The company has losses since its establishment up to date; however, it was disbursing the maximum annual bounces to the chairman and the members of the Board of Directors of (5000) JD each in contrary to the companies' law.
2. The annual bounce for the board of Directors has been disbursed since the year (2008-2015) of (176194) JD, while the right amount to be disbursed is (33600) JD during the last 8 years which means (142594) JD has been disbursed in excess.



Ministry of Municipal Affairs

The disbursement of allowances for six mayors of the local committees with a value of (23180) JD in contrary to the prime minister's management letter No. (25/2/2/13898) on 29/3/2015, which includes that the mayor is not considered a member of the municipal council.

Greater Amman Municipality

1. A tender for the rehabilitation of the King Abdullah II stadium:
 - a. The tender for the rehabilitation of King Abdullah II Stadium / Qweismeh was referred to a total value of (2.6) million JD, including the sales tax.
 - b. The referral decision provided that if an exemption was obtained on the customs duties, fee and other taxes and the sales tax, it would be deducted from the value of the assignment.
 - c. The Council of Ministers approved the above-mentioned exemption of the company from the sales tax on 26/7/2015, the full amount of its dues has been paid without deduction of the tax due, although the company is not registered on the sales tax network. Also the pursuit order for the above tender was signed without the paying the revenue stamp fee.
2. Therapeutic aids and cash donations:
 - a. Disbursement of (3499) JD as an expense of treating one of the wives of a member of the Board of the Municipality of Amman.
 - b. Disbursement of (3000) JD as an assistance to Ms..... for a nose surgery (nasal restoration), although she is not a staff member of



- the Municipality.
- c. Disbursement of (1633) JD for the costs of the (skin therapy and laboratory tests) for the daughters of a member of the Board of the Municipality.
 - d. Disbursement of (1000) JD for the cost of treatment (jaw assessment) for the daughter of a member of the Greater Amman Municipality.

Greater Salt Municipality

1. The municipality of greater authority has disbursed numerous dissenting documents in contrary to the Council of Ministers Decision No. (693) for the year 2012, concerning the control and rationalization of government spending.
2. The Local Committee of the Greater Salt Municipality approved a second floor license for a private school building, given that the use of the land is classified as (housing A).
3. The local committee has granted construction work permission despite that the owner does not secure the (18) required the parking lot and meeting the fine of (18,000) JD.

New Deir Ala Municipality

When conducting the spot check for the Southern District accountant, it was found that:

1. There is a shortage in the accountant's receipts of (317)JD.
2. During the audit of the accountant's consignment, it was found



that he did not deposit the amounts received during 2015 and attached old receipts for previous years. Also the accountant has manipulated the date of some of the receipts and adjusted it to the year 2015.

Zarqa Municipality

1. There were discrepancies amounting to (2332) JD between the amounts collected by the collectors of Zarqa Municipality and the amounts deposited in the Municipality's account at banks.
2. The collector did not supply the funds that had been received and did not deposit it in the municipal accounts, and retain the funds for more than three months and use it illegally.

Greater Irbid Municipality

1. Greater Irbid Municipality did not take appropriate action to collect the amounts owed by the current tenants and tenants whose leases had expired, the rents due amount is (1.1) million JD for the end of 2015, while the amount of the expired tenants ' liabilities amounted to (359587) JD.
2. Leased Property Directorate did not implement the contents of Municipal Council Decision No. (1354) on 23/12/2008, which includes the imposition of an annual rental allowance on the add areas by the tenants of the warehouses of the industrial city which belong to the municipality as of 1/9/2009, the annual rental allowance for these Uncollected areas reached (95514) JD.



Municipality of West Irbid

The Municipality of West Irbid disbursed (5000) JD to the Solidarity Fund for the Municipality Employees, which was established according to the decision of the Municipal Council in 2008, which provides that the municipality shall not contribute to the Fund's resources

New Ramtha Municipality

1. The banks accounts reconciliation showed that disbursements and deposits were made in those banks and not recorded in the register journal of the accountant, some of these transactions dated back to previous years. as follows:
 - a. A debt amounts of (25535) JD was not recorded in the daily journal, including (20064) JD relating to the holding of various legal cases.
 - b. Amount credited to the Municipality's account of (8978) JD not recorded in the register's journal, which dates back to previous years due to differences in check values.
2. The banks accounts reconciliation for December 2014 showed an amount of (16757) JD as pending financial transfers. It did not indicate the date of these checks although some of these transfers have passed the legal period.



Sabha and Dafinah Municipality /Al- Mafrq

1. The municipality issued building licenses No. (12, 13, 14) of (150 m²) for each license for the year 2015 for the same person who has license no. (11/2015) on the same piece of land no. (747).It was found that the number of receipts (6295, 6294) on 15/1/2015 which is a payment for license number (11/2015) have been repeatedly approved as fees for building licenses (12, 13 and 14) . Also we found that there is manipulations in the building license register in the municipality.
2. As a result of spot check on the Building and Land Tax Accountant on 31/8/2016, we found that there has been an excess of (341) JD in bank deposits compared to the actual receipt. Also there was a shortage of (4503) JD during the period 1/11/2015 - 31/8/2016.

Al-Shafa Municipality / Ajloun.

1. The municipality paid a sum of (39751) JD for land appendage resulting from acquisition under decisions of the courts without registering it in the name of the municipality
2. The lawyer (.....) seizes the municipality money at the Cities and Villages Development Bank under the executive case no. (485/2009) for the acquisition compensation of the land No. (704) basin (8), which belongs to Mr. (.....) with an amount of JD (7835), It was found that the case No. 485/2009 was the same as the legal case number (886/2005) against the Municipality, which was disbursed by the Municipality, at a value of (9026) JD including fees



and attorney fees.

Greater Ma'an Municipality

1. The Greater Ma'an Municipality has disbursed an amount of (9770) JD to the members of the municipal council, the director of the municipality and the Secretary of the Council for (81) sessions although the maximum allowed limit is (52) sessions.
2. The municipality paid the fees of congratulations and condolences in the official daily newspapers and non-official newspapers of (1956) JD during 2015.