



مركز البحوث والدراسات

دراسات في التاريخ

الدراسات في التاريخ

سنة 1435 هـ: 2013/2-9

الدراسات في التاريخ والدراسات في التاريخ والدراسات في التاريخ  
سنة 1435 هـ: 2013/2-9









مركز الامتحانات والقياس

دولة

قطر

# امتحان ختم الشهادة الثانوية 2014 وسم الرتبة الثانية في اللغة العربية الادوية

## 1.0 - توجيهات:

في هذا الامتحان ختم الشهادة الثانوية 2014 وسم الرتبة الثانية، مدة الامتحان 100 وسم  
والترتيب (ر) و (9) في ترتيب الاجابات بالترتيب كما هو موضح في الجدول التالي.

## 2.0 - الاجابات:

امتحان ختم الشهادة الثانوية 2014 وسم الرتبة الثانية في اللغة العربية، مدة الامتحان 100 وسم

والترتيب (ر) و (9) في ترتيب الاجابات بالترتيب كما هو موضح في الجدول التالي.

1. اكتب في الفراغ اسم الفاعل في الجملة التالية: (الجملة هي: ...)

2. اكتب في الفراغ اسم الفاعل في الجملة التالية: (الجملة هي: ...)

3. اكتب في الفراغ اسم الفاعل في الجملة التالية: (الجملة هي: ...)

4. اكتب في الفراغ اسم الفاعل في الجملة التالية: (الجملة هي: ...)



5. انگریزوں کی قریبی دوستی اور ان کے ساتھ ساتھ
6. قریبی دوستی اور ان کے ساتھ ساتھ
7. انگریزوں کی قریبی دوستی اور ان کے ساتھ ساتھ
8. انگریزوں کی قریبی دوستی اور ان کے ساتھ ساتھ
9. انگریزوں کی قریبی دوستی اور ان کے ساتھ ساتھ
10. انگریزوں کی قریبی دوستی اور ان کے ساتھ ساتھ
11. انگریزوں کی قریبی دوستی اور ان کے ساتھ ساتھ

دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 35 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ  
 1۔ دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 2 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ  
 4۔ دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 2 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ  
 55 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 3 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ  
 30 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ

### 3.0 - دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ

1. دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 2014 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ
2. دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 2013 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ
3. دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 2014 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ
4. دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ 2013 دہلی کے قریبی دوستی اور ان کے ساتھ ساتھ























صورت-1: تھیلے کے لئے سہولتوں کی تفصیلی فہرست 2013 سے 2014 تک جاری کیے گئے کاروباری سہولتوں کی تفصیلی فہرست، 2013 سے جاری کیے گئے کاروباری سہولتوں کی تفصیلی فہرست

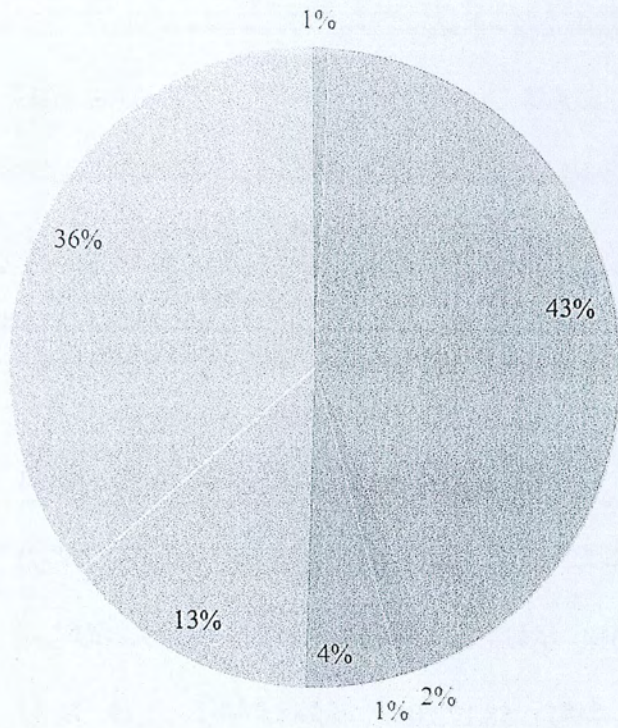
ردیف	تفصیل	2013 کے لئے رقم	2014 کے لئے رقم	2013 کے لئے رقم	2013 کے لئے رقم
		(فیصد) / رقم	(فیصد) / رقم	رقم	رقم
	کل کاروباری سہولتوں کی رقم	38%	15,558,053	56,182,758	40,624,704
210	ذرائع فراہم کرنے والی سہولتوں کی رقم	33%	10,407,191	41,574,227	31,167,036
213	ڈسٹریبیوٹرز، ڈسٹریبیوٹرز اور دیگر کاروباری سہولتوں کی رقم	14%	236,726	1,929,288	1,692,562
221	کاروباری سہولتوں کی رقم	48%	1,145,923	3,543,450	2,397,527
222	کاروباری سہولتوں کی رقم	118%	252,167	466,052	213,885
223	کاروباری سہولتوں کی رقم	122%	3,430,230	6,230,577	2,800,347
225	کاروباری سہولتوں کی رقم	-31%	(565,782)	1,245,271	1,811,053
226	کاروباری سہولتوں کی رقم	1030%	628,150	689,150	61,000
228	کاروباری سہولتوں کی رقم	5%	23,448	504,742	481,294
	کل کاروباری سہولتوں کی رقم	5006%	38,504,904	39,274,064	769,160
421	کاروباری سہولتوں کی رقم	5006%	38,504,904	39,274,064	769,160
	کل کاروباری سہولتوں کی رقم	131%	54,062,958	95,456,822	41,393,864

صورت-2: تھیلے کے لئے سہولتوں کی تفصیلی فہرست 2014 سے جاری کیے گئے کاروباری سہولتوں کی تفصیلی فہرست، 2014 سے جاری کیے گئے کاروباری سہولتوں کی تفصیلی فہرست

تفصیل	2014 کے لئے رقم	تفصیل
(فیصد)	(رقم)	
1%	802,000	کاروباری سہولتوں کی رقم
43%	40,772,227	کاروباری سہولتوں کی رقم
2%	1,929,288	کاروباری سہولتوں کی رقم
1%	1,245,271	کاروباری سہولتوں کی رقم
4%	3,543,450	کاروباری سہولتوں کی رقم
14%	12,888,871	کاروباری سہولتوں کی رقم
36%	34,275,714	کاروباری سہولتوں کی رقم (پولیسٹریکس)
100%	95,456,821	کل کاروباری سہولتوں کی رقم



آذربایجان عیلامی سۆزۆنۆ دۆستورونون آذربایجان 2014 حۆسۆر ایل سۆزۆنۆ کۆمۆتۆ



- آذربایجان عیلامی سۆزۆنۆ دۆستورونون سۆزۆنۆ
- دۆنۆم سۆزۆنۆ دۆستورونون سۆزۆنۆ
- سۆزۆنۆ
- دۆنۆم سۆزۆنۆ دۆستورونون سۆزۆنۆ
- دۆنۆم سۆزۆنۆ دۆستورونون سۆزۆنۆ
- سۆزۆنۆ دۆستورونون سۆزۆنۆ
- سۆزۆنۆ دۆستورونون سۆزۆنۆ (پ.ا.س.ا.ا.)





















وزارت معارف و اوقاف و صنایع مستظرفه

گزارش عملکرد و دستاوردهای وزارت معارف و اوقاف و صنایع مستظرفه در سال 1393  
موضوع: گزارش عملکرد و دستاوردهای وزارت معارف و اوقاف و صنایع مستظرفه در سال 1393



- 1.0 - گورنمنٹ: 2.....
- 2.0 - ڈاٹر پبلسٹی سروس - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے: 3.....
- 3.0 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے: 3.....
- 4.0 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے: 4.....
- 5.0 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے: 4.....
- 5.1 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے: 5.....
- 5.2 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے: 6.....
- 5.2.1 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے 2014: 6.....
- 5.2.2 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے 2014: 8.....
- 5.3 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے 2014: 9.....
- 6.0 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے 2014: 10.....
- 7.0 - پبلسٹی سروس کے ذریعے پبلسٹی سروس کے ذریعے: 12.....



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



### مركز المعلومات وعلوم دعوى

دعوى

مركز المعلومات وعلوم

## تقرير عن نتائج امتحان شهادة الدراسة المتوسطة والاعدادية للسنة الدراسية 2014

### 1.0 - مقدمة

تهدف هذه الدراسة إلى التعرف على نتائج امتحان شهادة الدراسة المتوسطة والاعدادية للسنة الدراسية 2014، وذلك من خلال تحليل النتائج التي تم الحصول عليها في مختلف المواد الدراسية. وتتميز هذه الدراسة بالشمولية والدقة، حيث تم تحليل النتائج على مستوى المدارس والقطاعات التعليمية المختلفة. وتتميز هذه الدراسة بالشمولية والدقة، حيث تم تحليل النتائج على مستوى المدارس والقطاعات التعليمية المختلفة. وتتميز هذه الدراسة بالشمولية والدقة، حيث تم تحليل النتائج على مستوى المدارس والقطاعات التعليمية المختلفة.

























0. קראו את המכתב וכתבו את המסקנות של המכתב.   
 המכתב מפרט על המצב הכלכלי של המדינה ואת הצעדים   
 שנקטת הממשלה כדי להתמודד עם המצב.

5.3- תגובת הממשלה על המכתב בדצמבר 2014 ומה שהיא עושה כדי   
 להתמודד עם המצב הכלכלי.

0. הממשלה נקטת צעדים כדי להתמודד עם המצב הכלכלי.   
 הצעדים כוללים:   
 - הגדלת המיסוי על המכשירים האלקטרוניים.   
 - הגדלת המיסוי על המכשירים האלקטרוניים.

0. הממשלה נקטת צעדים כדי להתמודד עם המצב הכלכלי.   
 הצעדים כוללים:   
 - הגדלת המיסוי על המכשירים האלקטרוניים.   
 - הגדלת המיסוי על המכשירים האלקטרוניים.

0. הממשלה נקטת צעדים כדי להתמודד עם המצב הכלכלי.   
 הצעדים כוללים:   
 - הגדלת המיסוי על המכשירים האלקטרוניים.   
 - הגדלת המיסוי על המכשירים האלקטרוניים.













تاریخ ۱۳۹۳/۰۱/۱۵  
 تاریخ ۱۳۹۳/۰۱/۱۵  
 تاریخ ۱۳۹۳/۰۱/۱۵

تاریخ ۱۳۹۳/۰۱/۱۵  
 تاریخ ۱۳۹۳/۰۱/۱۵

*Amosell*  
 تاریخ ۱۳۹۳/۰۱/۱۵

*Amosell*  
 تاریخ ۱۳۹۳/۰۱/۱۵  
 تاریخ ۱۳۹۳/۰۱/۱۵

- تاریخ ۱۳۹۳/۰۱/۱۵
- تاریخ ۱۳۹۳/۰۱/۱۵
- تاریخ ۱۳۹۳/۰۱/۱۵

۱۵ خرداد ۱۳۹۳





مجلس التعاون الخليجي	
رقم الوثيقة: 4/42	Dhuanop
تاريخ: 9:00	02.10.13
مجلس التعاون الخليجي	
رقم الوثيقة: 7-FINE/57/2013/42	

بسم الله الرحمن الرحيم



مجلس التعاون الخليجي

البحرين

7-FINE/57/2013/42

مجلس التعاون الخليجي

البحرين

مجلس التعاون الخليجي

البحرين

802,000	مجلس التعاون الخليجي
40,772,227	مجلس التعاون الخليجي
1,929,288	مجلس التعاون الخليجي
1,245,271	مجلس التعاون الخليجي
3,543,450	مجلس التعاون الخليجي
12,888,871	مجلس التعاون الخليجي
61,181,108	مجلس التعاون الخليجي
34,275,714	مجلس التعاون الخليجي
95,456,822	مجلس التعاون الخليجي

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2013

مجلس التعاون الخليجي

مجلس التعاون الخليجي

البحرين



2015, 2016 قوسى كۆرسىتىش 2015, 2014 قوسى كۆرسىتىش

12:43 قىزىقۇچى ئىش 2014 قىزىقۇچى ئىش

2015 قىزىقۇچى ئىش									
2016 قىزىقۇچى ئىش	2015 قىزىقۇچى ئىش	2014 قىزىقۇچى ئىش	2013 قىزىقۇچى ئىش	2012 قىزىقۇچى ئىش	2011 قىزىقۇچى ئىش	2010 قىزىقۇچى ئىش	2009 قىزىقۇچى ئىش	2008 قىزىقۇچى ئىش	2007 قىزىقۇچى ئىش
(9)	(8)	(7)	(6)	(5)	(4)	(3)	(2)	(1)	(0)
41,855,837	41,533,813	36,182,758	40,624,704	18,402,789	22,221,915	6,766,554	3,794,812	40,152,346	53,981,453
283,365	255,300	4,998,350	769,160	653,873	113,288	372,500	372,500	769,160	3,849,910
42,139,202	41,789,113	61,181,108	41,393,864	19,056,662	22,335,203	7,039,054	4,067,312	40,921,506	57,831,363
22,940,571	22,940,571	34,275,714	-	-	-	-	-	-	-
65,079,774	64,699,684	95,456,822	41,393,864	19,058,662	22,335,203	7,039,054	4,067,312	40,921,506	57,831,363
31,979,360	31,979,360	41,574,227	31,167,036	13,872,534	17,294,502	4,317,594	4,317,594	31,167,036	35,445,300
1,402,518	1,402,518	1,929,298	1,892,562	1,135,518	537,044	-	-	1,692,562	1,692,562
2,358,716	2,246,396	3,543,450	2,297,527	1,088,037	1,309,490	643,500	283,000	2,039,027	5,835,703
513,823	489,355	466,652	215,885	72,401	141,484	94,799	24,000	39,777	391,461
2,092,397	1,975,225	6,230,377	2,800,347	826,319	1,974,028	838,910	347,164	2,308,601	4,900,010
1,319,216	1,227,015	1,245,271	1,811,053	1,320,208	499,846	834,750	(610,000)	1,796,303	2,646,692
759,473	723,698	689,150	61,900	35,765	23,235	37,896	17,800	41,000	2,071,595
1,490,335	1,490,335	504,742	481,294	52,098	429,286	-	(586,746)	1,068,040	1,068,040
41,855,837	41,533,813	56,182,758	40,624,704	18,402,789	22,221,915	6,766,554	3,794,812	40,152,346	53,981,453



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ملاحظات

(1)

2016	2015	2014	2013	2012	(2)	(3)	(3)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
3,282	3,125	2,976	2,808	2,808	3,282	3,125	2,976	2,808	2,808	2,808	2,808	2,808	2,808	2,808
30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
3,670,383	3,106,627	413,230	693,407	693,407	3,670,383	3,106,627	413,230	693,407	693,407	693,407	693,407	693,407	693,407	693,407
838,262	2,750,662	1,375,331	268,705	268,705	838,262	2,750,662	1,375,331	268,705	268,705	268,705	268,705	268,705	268,705	268,705
132,271	40,000	40,000	40,000	40,000	132,271	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
3,808	3,663	1,649	1,159	1,159	3,808	3,663	1,649	1,159	1,159	1,159	1,159	1,159	1,159	1,159
50,800	62,000	27,900	32,900	32,900	50,800	62,000	27,900	32,900	32,900	32,900	32,900	32,900	32,900	32,900
3,449	317,402	63,480	47,100	47,100	3,449	317,402	63,480	47,100	47,100	47,100	47,100	47,100	47,100	47,100
2,156,225	4,900,010	2,308,601	347,164	347,164	2,156,225	4,900,010	2,308,601	347,164	347,164	347,164	347,164	347,164	347,164	347,164

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178,248	169,760	161,676	558,500	487,866	20,634	105,000	663,500	663,500	878,697
282,382	278,723	374,029	620,000	516,449	103,551	620,000	576,460	576,460	64,542
129,440	117,673	106,975	192,208	8,654	200,863	192,208	53,369	53,369	60,747
729,146	662,860	602,680	417,803	302,005	415,798	(715,000)	1,132,803	1,132,803	168,823
-	-	-	22,542	22,542	-	22,542	-	-	-















گورنر سرحدوں میں : 2014ء

تاریخ: 2014 - 2016

2014 گورنر سرحدوں میں گورنری کے لیے

گورنری کے لیے: 1243

2016		2015		2014		2013		2012		تفصیلی
تفصیلی	تفصیلی	تفصیلی	تفصیلی	تفصیلی	تفصیلی	تفصیلی	تفصیلی	تفصیلی	تفصیلی	
510,000	510,000	510,000	127,500	382,500	510,000	1	510,000	1	510,000	گورنری کے لیے
408,000	408,000	408,000	-	-	-	-	-	-	-	گورنری کے لیے
900,000	900,000	900,000	166,607	417,589	584,196	2	222,000	1	272,880	گورنری کے لیے
-	-	-	-	-	21,804	-	222,000	1	222,000	گورنری کے لیے
198,000	198,000	198,000	-	-	-	-	-	-	-	گورنری کے لیے
1,116,000	1,116,000	1,116,000	535,500.00	518,500.00	1,054,000	4	1,054,000	4	417,000	گورنری کے لیے
1,392,000	1,392,000	1,392,000	650,495.39	857,504.61	1,508,000	6	1,508,000	7	1,256,625	گورنری کے لیے
162,000	162,000	162,000	40,500.00	40,500.00	81,000	1	81,000	1	190,189	گورنری کے لیے
600,000	600,000	600,000	112,500.00	337,500.00	450,000	3	450,000	3	450,000	گورنری کے لیے
966,000	966,000	1,380,000	288,137.63	838,362.37	1,126,500	10	1,219,000	7	1,169,140	گورنری کے لیے
-	-	-	63,000	63,000	126,000	-	126,000	1	126,341	گورنری کے لیے
120,000	120,000	120,000	114,839	125,161	240,000	1	240,000	2	240,000	گورنری کے لیے
-	-	-	-	-	-	-	-	-	-	گورنری کے لیے
120,000	120,000	120,000	50,472	69,528	120,000	1	120,000	1	120,000	گورنری کے لیے
912,000	912,000	684,000	80,597	147,403	228,000	1	228,000	2	153,000	گورنری کے لیے
228,000	228,000	228,000	28,500	85,500	114,000	1	114,000	1	132,683	گورنری کے لیے
2,268,000	2,268,000	2,268,000	1,221,042.86	1,082,957.14	2,304,000	18	2,304,000	8	845,100	گورنری کے لیے
216,000	216,000	216,000	137,032.26	60,967.74	198,000	2	198,000	1	108,000	گورنری کے لیے
96,000	96,000	96,000	92,533	99,467	192,000	1	192,000	2	155,200	گورنری کے لیے
96,000	96,000	96,000	24,000	72,000	96,000	1	96,000	1	82,133	گورنری کے لیے
810,000	810,000	810,000	99,500	170,500	270,000	2	270,000	2	146,500	گورنری کے لیے
90,000	90,000	90,000	-	-	-	1	-	-	-	گورنری کے لیے
420,000	420,000	420,000	253,584	502,419	756,000	8	756,000	8	610,445	گورنری کے لیے
-	-	-	-	-	-	-	-	-	-	گورنری کے لیے
336,000	336,000	336,000	84,903	160,097	245,000	3	245,000	1	33,871	گورنری کے لیے



(2) گورنری کے لیے



















162,800.00	18,000.00	58,800.00								2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
162,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
162,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
162,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
165,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
162,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
156,800.00	18,000.00	58,800.00				2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
156,800.00	18,000.00	58,800.00				2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
156,800.00	18,000.00	58,800.00				2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
156,800.00	18,000.00	58,800.00				2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
144,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
150,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
144,800.00	18,000.00	58,800.00			6,000.00	2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
138,800.00	18,000.00	58,800.00				2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
138,800.00	18,000.00	58,800.00				2,000.00	6,000.00	24,000.00	48,000.00	2,000.00	6,000.00	24,000.00	48,000.00	4,000.00	1	1243
114,560.00		54,960.00				3,000.00	19,200.00	38,400.00	3,200.00		19,200.00	38,400.00	3,200.00	2	1243	
116,000.00		54,000.00			6,000.00	2,000.00	18,000.00	36,000.00	3,000.00		18,000.00	36,000.00	3,000.00	1	1243	
41,574,226.70	3,270,000.00	11,342,160.00	900,000.00	132,000.00	666,000.00	457,666.70	1,720,800.00	7,000,200.00	15,818,400.00							

















2016-2014 2014-2016

2016 2015 2014  
 2016 2015 2014  
 2016 2015 2014

2016-2014 2014-2016

2016-2014 2014-2016

2016	2015	2014											
7,558	7,198	6,855	165	230	1,000		1,410	4,050			1		
6,196	5,901	5,620	200	690		500	4,230			3			
8,225	7,833	7,460		920		900	5,640			4			
6,527	6,216	5,920		690		1,000	4,230			3			
8,335	7,938	7,560		920		1,000	5,640			4			
6,692	6,374	6,070	350	690		800	4,230			3			
10,419	9,923	9,450	450	1,150		800	7,050			5			
7,078	6,741	6,420		690		1,500	4,230			3			
7,453	7,098	6,760		920		200	5,640			4			
7,078	6,741	6,420	200	690		1,300	4,230			3			
8,170	7,781	7,410	350	920		500	5,640			4			
8,015	7,634	7,270	350	690		2,000	4,230			3			
7,784	7,413	7,060		920		500	5,640			4			
7,078	6,741	6,420		690		1,500	4,230			3			

































2016 میں	2015 میں	2014 میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں	میں
5,347	5,093	4,850	640	450	3,760	2,700	5,784	19,740	5,784	4	2	2	2	2	2	2	2	2	2
5,733	5,460	5,200	640	800	3,760					4	2	2	2	2	2	2	2	2	2
8,930	8,505	8,100	640	1,000	3,760	2,700				4	2	2	2	2	2	2	2	2	2
34,055	32,433	30,889	3,220	1,000	19,740	5,784	5,784			14	3	3	3	3	3	3	3	3	3
6,779	6,456	6,149	365								3	3	3	3	3	3	3	3	3
95,538	90,989	86,656	4,080	1,000	63,920	7,456	7,456			34	4	4	4	4	4	4	4	4	4
8,617	8,207	7,816	360			7,456					4	4	4	4	4	4	4	4	4
1,941,188	1,848,751	1,760,715	17,960	211,151	1,178,300	147,724													













سال 2016	سال 2015	سال 2014	مجموعه	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد
1,654	1,575	1,500	1,500	300	5								222 001
3,308	3,150	3,000	3,000	300	10								222 001
1,103	1,050	1,000	1,000	5	200								222 001
551	525	500	500	3	200								222 001
331	315	300	300	2	200								222 001
2,205	2,100	2,000	2,000	5	400								222 001
331	315	300	300	30	10								222 001
165	158	150	150	15	10								222 001
827	788	750	750	15	50								222 001
1,240	1,181	1,125	1,125	25	45								222 001
353	336	320	320	16	20								222 001
110	105	100	100	20	5								222 001
221	210	200	200	40	5								222 001
496	473	450	450	3	150								222 001
1,103	1,050	1,000	1,000	50	20								222 001
2,205	2,100	2,000	2,000	400	5								222 001
1,588	1,512	1,440	1,440	30	48								222 001
794	756	720	720	30	24								222 001
397	378	360	360	30	12								222 001
1,588	1,512	1,440	1,440	30	48								222 001
1,588	1,512	1,440	1,440	30	48								222 001
370	353	336	336	7	48								222 001
370	353	336	336	7	48								222 001
185	176	168	168	7	24								222 001
551	525	500	500	25	20								222 001
654	1,575	1,500	1,500	300	5								222 001
609	7,875	7,500	7,500	1,500	5								222 001





سال 2016	سال 2015	سال 2014	مبلغ کل	تعداد	توضیحات	کد کالا
8,269	7,875	7,500	7,500	1,500	نایتس پرینتر (C726) - Cyan	222 001
8,269	7,875	7,500	7,500	1,500	نایتس پرینتر (BK 726) - Black	222 001
66,150	63,000	60,000	60,000	1,200	نایتس پرینتر (پرینتر بی رنگ)	222 001
441	420	400	400	20	نایتس پرینتر (پرینتر بی رنگ)	222 001
5,513	5,250	5,000	5,000	1,000	نایتس پرینتر Hp 7100k (Black)	222 001
5,513	5,250	5,000	5,000	1,000	نایتس پرینتر Hp 7100k (Colour)	222 001
138	131	125	125	25	نایتس پرینتر (پرینتر بی رنگ)	222 001
5,513	5,250	5,000	5,000	250	نایتس پرینتر (پرینتر بی رنگ)	222 001
3,308	3,150	3,000	3,000	30	نایتس پرینتر (پرینتر بی رنگ)	222 001
4,410	4,200	4,000	4,000	4,000	Phaser 7400 CYAN	222 001
4,410	4,200	4,000	4,000	4,000	Phaser 7400 MAGENTA	222 001
4,410	4,200	4,000	4,000	4,000	Phaser 7400 YELLOW	222 001
4,410	4,200	4,000	4,000	4,000	Phaser 7400 BLACK	222 001
6,615	6,300	6,000	6,000	6,000	Phaser 7400 FUSER	222 001
1,323	1,260	1,200	1,200	1,200	Phaser 7400 WASTE CARTRIDGE	222 001
1,102	1,050	1,000	1,000	333	Barcode Paper	222 001
65,874	62,738	59,750			مجموعه تجهیزات پرینتر	222 002
41,895	39,900	38,000	38,000	3,800	نایتس پرینتر (پرینتر بی رنگ)	
9,923	9,450	9,000	9,000	3,000	نایتس پرینتر (پرینتر بی رنگ)	
1,654	1,575	1,500	1,500	5	RJ45	
8,269	7,875	7,500	7,500	150	نایتس پرینتر (پرینتر بی رنگ)	
1,654	1,575	1,500	1,500	100	نایتس پرینتر (پرینتر بی رنگ)	
2,481	2,363	2,250	2,250	150	نایتس پرینتر (پرینتر بی رنگ)	





سال 2016	سال 2015	سال 2014	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد
27,563	26,250	25,000							222 004
65,048	61,950	59,000							222 005
8,544	8,138	7,750	155	50					
10,336	9,844	9,375	75	125					
21,361	20,344	19,375	155	125					
24,806	23,625	22,500	22,500	1					
21,278	20,265	19,300							222 008
3,528	3,360	3,200	16	200					222 008
2,205	2,100	2,000	20	100					222 008
13,781	13,125	12,500	5	2,500					222 008
992	945	900	45	20					222 008
772	735	700	35	20					222 008
5,513	5,250	5,000							222 009
									222 010
									222 011
	42,591	40,563							222 999





سال 2016	سال 2015	سال 2014	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد	تعداد
4,961	4,725	4,500	1,125	4	4	4,500	1,125	4	4	4	222 999
620	591	563	8	75	75	563	8	75	75	75	222 999
551	525	500	500	1	1	500	500	1	1	1	222 999
38,588	36,750	35,000	700	50	50	35,000	700	50	50	50	222 999
218,295	207,900	198,000	16,500	12	12	198,000	16,500	12	12	12	223 001
899,640	856,800	816,000	68,000	12	12	816,000	68,000	12	12	12	223 002
420,000	420,000	420,000	35,000			420,000	35,000				223 004
420,000	420,000	420,000	35,000	12	12	420,000	35,000	12	12	12	223 004
79,380	75,600	172,000									223 008
79,380	75,600	72,000	6,000	12	12	72,000	6,000	12	12	12	223 009
12,000	12,000	12,000									223 010
8,000	8,000	8,000				8,000					223 010









سال 2016	سال 2015	سال 2014	جمع سالها	مبلغ	تعداد	تعداد	تعداد	سال 2016
		154,200	154,200	38,550	4			223 016
		74,016	74,016	617	120			223 016
		148,032	148,032	1,234	120			223 016
		1,542,000	1,542,000	385,500	4			223 016
		750	750					223 016
30,000	30,000	30,000						223 017
3,282	3,125	2,976						223 019
60,800	60,800	60,800						223 025
50,000	50,000	50,000	10,000	10,000				223 025
10,800	10,800	10,800	10,800	10,800				223 025
305,000	305,000	311,510						223 999
300,000	300,000	300,000						223 999
5,000	5,000	5,000						223 999
6,510	6,510	6,510						223 999
427,935	407,558	388,150						226 002
50,605	48,195	45,900	45,900	2,550	18			226 002
30,870	29,400	28,000	28,000	3,500	8			226 002
227,861	226,538	215,750	215,750	215,750				226 002
22,050	21,000	20,000	20,000	20,000				226 002





2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
3,859	3,675	3,500	3,500	1,750	2				226 002
82,688	78,750	75,000	75,000	300	250				226 002
27,563	26,250	25,000	25,000						226 006
55,125	52,500	50,000	50,000						226 007
16,538	15,750	15,000	15,000						226 009
220,500	210,000	200,000	200,000						226 010
5,513	5,250	5,000	5,000						226 014
6,300	6,300	6,000	6,000						226 016
1,490,535	1,490,335	504,742	504,742						228 007
19,360	19,360	19,360	19,360						228 007
8,820	8,820	8,820	8,820						228 007
455,445	455,445	455,445	455,445		50				228 007
988,206	988,206			9,109	100				228 007
18,504	18,504	18,504	18,504						228 007
2,613	2,613	2,613	2,613						228 007
5,249,103	5,130,023	8,340,521	8,340,521						228 007





2016-2014 2014 2015 2016

2016-2014 2014 2015 2016

( )

2016	2015	2014	2016	2015	2014	2016	2015	2014	2016	2015	2014	2016	2015	2014	2016	2015	2014
178,248	169,760	161,676	3,084	70,562	55,512	10,794	3,000	14,098	2	lury Institute	ACCA part 3	1					
178,248	169,760	161,676	3,084	70,562	55,512	10,794	3,000	14,098	-								

225 001 225 002

2016	2015	2014	2016	2015	2014	2016	2015	2014	2016	2015	2014	2016	2015	2014	2016	2015	2014
86,663	82,536	78,606	25,443			25,443	12,210	15,510	11	INDIA Programmes - ICISA		1					
32,179	30,647	29,188	4,626	14,896	2,220	4,626	2,220	2,820	2	MALAYSIA Programmes - (Malaysian Technical Cooperation - Programs) -		2					
60,002	60,002	57,145	2,313	13,863	1,110	2,313	1,110	4,010	1	ASOSAI Programs - Board of Audit Japan (Korea/China) -		1					
67,126	67,126	63,930	2,313	16,330	1,110	2,313	1,110	4,010	1	ASOSAI Programs - Board of Audit, Japan (Korea/China) - 2 programs		1					
36,412	36,412	34,678	4,626	16,900	4,626	4,626	4,626	2,820	2	SAP training		2					
		110,475	2,315	12,593	2,313	2,313	1,110	2,710	1	IT Training		1					
282,382	276,723	374,020	41,634	74,581	17,760	41,634	17,760	31,880	2,000								













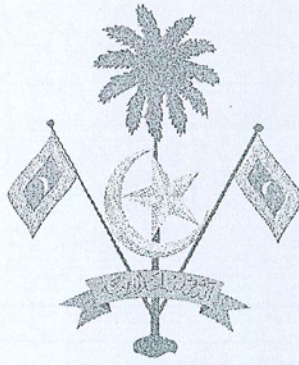
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"2014"









# AUDITOR GENERAL'S OFFICE

REPUBLIC OF MALDIVES

ACTIVITY PLAN FOR 2014

OCTOBER 2013



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## FOREWORD

The Auditor General's Office (AGO) of the Maldives plays a primary role in auditing the Government's accounts and operations, and in promoting sound financial management and accountability to the Majilis. The general public, International donors and others also have increasingly higher expectations of the Government and they depend on the AGO to help ensure public accountability.

In September 2011 the AGO prepared a Strategic Audit Plan for the period 2012-14 and submitted this to the Public Accounts Committee. Within this overall framework, the operational Plan for 2014 has been prepared and includes the AGO's planned workload and priorities for 2014. This plan is submitted to the Public Accounts Committee in accordance with section 14(a) of the Audit Act 2007, and in support of the AGO's budget request for the year 2014.

This plan describes the AGO's strategy and planned development initiatives during 2014 and the subsequent sections show the staff resources and planned outputs for each of the AGO's Audit Departments. In using its resources, the AGO will give priority to its statutory obligations under the Audit Act 2007 to issue audit opinions on the financial statements of Ministries and other public institutions. Remaining resources will be allocated to a programme of Compliance, Special and Performance Audits and audit of a number of local councils.

In summary, in 2014 the AGO plans to deliver:

### **Department 1:**

- The financial statement audit of 17 Ministries
- The financial statement audit of 2 statutory bodies
- The audit of the State Consolidated Accounts

### **Department 2:**

- The financial statement audit of 17 SOEs; 16 of which will be undertaken by private sector audit firms on behalf of the Auditor General;
- The financial statement audit of 18 statutory bodies.
- Financial audit of donor-funded projects

### **Department 3:**

- 16 Special investigations and reviews

### **Department 4:**

- 03 Performance audit studies
- Performance reviews of donor-funded projects

### **Local Government Audit:**

- 2 City Councils
- 19 Atoll Councils
- 188 Island Councils



## AGO RESOURCES AND PRIORITIES

### **Legal Mandate**

Under section 212 of the Constitution of the Republic of Maldives, the Auditor General is charged with responsibilities to audit and report on the accounts, financial statements and financial management of the following:

- a) All government ministries;
- b) Departments operating under government ministries;
- c) Other government departments and agencies;
- d) All offices and organizations operating under legislative authority;
- e) Independent commissions and independent offices established in accordance with the Constitution and law, and all offices operating under the same;
- f) All offices and organizations operating under judicial authority;
- g) Any other institution or organization required by law to be audited by the Auditor General.

The Constitution also confers on the Auditor General the power to audit and report on the accounts, financial statements and financial management of any institution primarily funded by the State and any business entity, in which shares are owned by the State. The Auditor General also carries out a number of special audits requested by the Peoples Majlis.

Apart from the responsibilities stated in the Constitution, under the Audit Act 04/2007 the Auditor General is also charged with the responsibility of promoting good governance and accountability of state institutions, State-Owned Enterprises and business entities in which the State owns shares, and strengthening financial management of the same.

It is also the responsibility of the Auditor General to set auditing standards, rules and regulations governing the provision of audit and assurance services in the Republic of Maldives.

In addition, the Auditor General is responsible for monitoring and assessing the financial interests of the President, the Cabinet Ministers and Heads and other Members of the Statutory Bodies, whose financial interests must be declared annually to the Auditor General under the Constitution of the Republic of Maldives.

### **Legislative changes affecting the 2014 AGO workplan**

#### **i. Public Finance Act 2006**

In February 2013 the third amendment to the Public Finance Act 3/2006 was enacted. Clause 35 (a) of the Public Finance Act now states that the Accountable Officer



designated under this law in each state office must, within 3 months after the end of a calendar year, prepare and submit to the Auditor General a written report containing the following information:

- i. A statement of the estimated revenue and expenditure for the office that are in the budget passed by the People's Majlis for that financial year;
- ii. A statement of the actual revenue and expenditure of the office in the financial year;
- iii. A report of the operation of the office in the financial year.

Due to the possible implications on the workload of the AGO, a legal opinion was sought from the State Attorney General as to the definition of 'State Office'. The Attorney General's opinion was that under the Act that state office, with sub offices, departments and branch offices can be considered as a single accountable entity under the Accountable entity for the purpose of auditing.

With over 600 individual Government entities, this represents a considerable challenge for the AGO. However, during our financial audits we would visit all entities which were material to the financial statements, and those that are not material are visited on a sample basis. Also from 2014, building on the programme of local authority audits which commenced in 2013, the AGO will endeavour to audit all City, Atoll and Island Councils

#### **Fiscal Responsibility Act 2013 (Law 7/2013)**

Section 30(d) of this Act requires the Auditor General to audit and report on the following three statements which will be submitted to Parliament:

- The Statement on Fiscal Strategy
- The Budget Position Report; and
- The Statement on the Public Debt Strategy

The Fiscal Responsibility Law is effective from 6 May 2014. A review of these statements would involve fiscal and macro-economic considerations, which are beyond the scope of a normal financial audit. The AGO has made provision in its 2014 budget to ensure that the appropriate skills are available, probably through the use of a consultancy,

#### **General Priorities**

The current staff strength of the AGO is 122 staff (including AG, AAG and staff undergoing long-term overseas training), 100 of which are in the audit grades and 22 in the administrative and support units. Recruitment before the end of 2013 will involve a further 7 staff; and the budget requested for 2014 allows for an increase of another 21 staff bringing the total for the AGO of 150. The programme of work put forward in this plan – both in terms of the breadth of coverage and meeting the AGO's Statutory deadlines - is based on a staffing level of 150.



The priority for the AGO in 2013 was to undertake the financial audits of the 2012 accounts of Ministries and State-owned Enterprises (SOEs) and to clear the backlog of reports outstanding from the 2010 and 2011 audits. Last year the AGO also undertook a programme of special audits of Ministries and central Government institutions, and with the additional staff recruited in 2013 a programme of compliance audits of local authorities. As 2009 expenditure had not previously been subject to a systematic audit (as no recognizable financial statements had been prepared) a limited programme of compliance audits of central government expenditure was undertaken. However, this was hampered to a large extent by the difficulty in accessing information due to the age of the records. In 2013 the AGO undertook its first audit of the State Consolidated Accounts, including the public debt statement.

In 2014 the AGO will build on this progress. All 2013 Ministry audits, Statutory bodies and SOE audits will be planned by the end of 2013 (and interim audits will be completed for the larger entities). For the first time this will put the AGO in a good position to complete the 2013 audits by the 31<sup>st</sup> May 2014 deadline, which is set out in the Law on Public Finances (Law No. 3/2006).

The AGO plans to continue with its programme of visits to local councils. In response to the amendment to the Public Finance Act, the AGO will expand the coverage to include all Island and Atoll Councils, as well as the two city councils. Due to the lack of financial statements, the audits conducted in 2013 were compliance audits; however in 2014 AGO resources will be allocated to enable a financial audit to be completed on those Councils that have managed to produce financial statements.

In 2014 the AGO will, for the first time, build up the capacity to deliver a programme of performance audits, with the help of the World Bank Development project. The proposed programme is shown on page 27. Also under the project, the AGO plans to conduct information systems audits.

### Office structure

To help focus the AGO's work and to help manage its deliveries, from 1<sup>st</sup> September 2012, the AGO re-organized itself into four Audit Departments and three Support Service Departments:

	Audit Department	Type of Audit
1	Financial Statement Audit - Public Sector	Financial statement audit
2	Financial Statement Audit – SOEs and Statutory bodies	Financial statement audit
3	Compliance and Special Audits	Compliance reviews and special investigations
4	Performance Audit	Performance audits and reviews
		Compliance and financial audits of local authorities are undertaken using staff from



		Departments 1, 2 and 3.
	<b>Support Service Department</b>	<b>Type of Support Service</b>
	Technical Department	Planning, quality control, reporting, portfolio management and professional development
	Stakeholder Relations & Legal Services Department	Stakeholder relations, legal services, financial interest monitoring and AGO library
	Corporate Services Department	Finance, human resources, administration, IT, MIS, maintenance and logistics

Except for the Performance Audit Department, the new structure has been operational for a year now. However some key positions have remained vacant over this time, and these need to be filled to ensure adequate management oversight. The 2014 budget therefore includes provision for the recruitment of a Deputy Auditor General, an Assistant Auditor General, to take on responsibility for the AGO's financial audits (with the current Assistant Auditor General focusing on Special and Compliance audits); and Directors for the Technical and Performance Audit Departments.

### **Technical Department**

#### **1. Licensing, Quality Control and Methodology Development Unit.**

This unit carries out the following functions of the AGO:

- I. Methodology Development, Quality Control & Coordination of Peer Reviews of AGO Audits; and
- II. Licensing, Monitoring & Quality Control of licensed private sector auditors.

#### **2. Training & Professional Development Unit**

This unit is responsible for the following functions of the AGO:

- I. Training and development of AGO staff: and
- II. Training of employees of Ministries, statutory bodies, local councils and SOEs.

#### **3. Audit Planning, Reporting & Portfolio Management Unit**

This unit carries out the following functions of the AGO:

- I. Strategic and annual audit planning;
- II. Compiling Auditor General's Annual Report on the consolidated financial statements of the State; and
- III. Audit Portfolio Management

#### **4. Public Finance Research Unit**

This new unit will be established in 2014 to respond to the AGO's responsibilities under the Fiscal Responsibility ACT 2013. The AGO's financial budget for 2014



includes provision to recruit a consultant on a short-term basis with the necessary fiscal and macro-economic skills to help the AGO undertake this task.

### **Stakeholder Relations & Legal Services Department**

The main functions of this department are;

- (a) To provide legal services required in connection with the work of the AGO;
- (b) To liaise with the relevant stakeholders of the AGO such as Public Accounts Committee, media, the public and the government agencies;
- (c) Maintenance of the AGO library and archiving of documents and artifacts of historical significance to the AGO; and
- (d) To collect and monitor the declaration of financial interest by the President, Vice President, cabinet ministers and members of the statutory bodies and constitutional office holders as mandated by the Constitution.

### **Staff and Office development**

In August 2013 an agreement was signed with the KOSI Corporation, Northern Ireland to deliver technical and other support to the AGO under a 2-year Capacity Development Support Project funded by the World Bank. The inception phase of the project is currently being undertaken and the technical inputs on the major components of the project will commence in November and December 2013. The project activities fall under the following broad components:

#### Human Resources

- training for managers to improve staff and project management skills;
- advice on the AGO's policies and procedures on HR to ensure that they meet best practice (eg recruitment, promotion)
- practical help in implementing a staff appraisal system

#### Financial Audit

- training and practical help in the audit of revenue, debt, consolidated financial statements, and donor-funded project audits
- assistance in the use of Computer-Assisted Audit techniques and the audit of IT systems

#### Performance Audits

- manuals, training and pilot performance audits



## Audit Impact

- Assistance in working with PAC
- Implementing a communications strategy
- Updating the AGO Act

This is a significant project, which, although taking up a considerable amount of AGO resource through training, pilot audits and other initiatives will leave the AGO in a very strong position in terms of its technical capabilities, delivery and making a tangible difference to the public sector through the audits which it undertakes. In the 2014 budget, additional resources have been requested to ensure that the AGO can gain the maximum benefit possible from the project. For example 100 additional teammate licences will be required to help work with the project to secure efficiency gains in audit documentation, and better management practices.

In addition to the Capacity Development project, the AGO will continue with the services of an external consultant on a long-term contract, funded through the AGO's own resources. This will run alongside and complement the World Bank project by ensuring that:

- Financial audits are undertaken in accordance with International Auditing Standards;
- The AGO makes the most effective use of its resources;
- the AGO has effective procedures to monitor the progress of audit work; and
- The AGO has effective internal quality control procedures.

Provision has been made in the consultancy budget for 2014 to enable these inputs to continue until at least March 2014, when the arrangement will be reviewed.



## DETAILED RESOURCE AVAILABILITY AND DELIVERIES BY DEPARTMENT

The following sections show in detail the planned deliveries for each Audit Department.



## DEPARTMENT 1: FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)

### **Audit responsibility**

The Department is responsible for the financial statement audits of the following Ministries, statutory bodies and the consolidated financial statements of the State:

#### **Ministries (17)**

- The President's Office
- Ministry of Finance and Treasury
- Attorney General's Office
- Ministry of Health and Family
- Ministry of Home Affairs
- Ministry of Housing & Infrastructure
- Ministry of Human Resources, Youth & Sports
- Ministry of Islamic Affairs
- Ministry of Tourism, Arts and Culture
- Ministry of Transport and Communication
- Ministry of Defense & National Security
- Ministry of Economic Development
- Ministry of Education
- Ministry of Environment & Energy
- Ministry of Fisheries and Agriculture
- Ministry of Foreign Affairs
- Ministry of Gender & Human Rights

#### **Statutory Bodies (2)**

- Maldives Customs Service
- Maldives Inland Revenue Authority

Apart from the financial statement audits of the above entities, the department will undertake a financial audit of consolidated financial statements of the State.



## MINISTRIES

AUDIT ASSIGNMENT	BUDGET 2013	
	EXPENDITURE (MVR)	REVENUE (MVR)
1. The President's Office	130,025,000	
2. Ministry of Economic Development	40,737,323	
3. Ministry of Human Resources, Youth & Sports	118,571,465	
4. Attorney General's Office	30,010,645	
5. Ministry of Finance and Treasury	3,885,634,104	
6. Ministry of Tourism Arts and Culture	46,529,870	
7. Ministry of Fisheries & Agriculture	92,452,107	
8. Ministry of Islamic Affairs	163,839,996	
9. Ministry of Transport & Communication	164,491,114	
10. Ministry of Home Affairs	1,229,840,838	
11. Ministry of Housing & Infrastructure	1,974,183,747	
12. Ministry of Foreign Affairs	162,524,329	
13. Ministry of Environment & Energy	449,443,977	
14. Ministry of Health and Family	2,646,431,054	
15. Ministry of Defence and National Security	913,191,249	
16. Ministry of Education	2,292,795,753	
17. Ministry of Gender & Human Rights	94,198,003	

## STATUTORY BODIES

AUDIT ASSIGNMENTS	EXPENDITURE (MVR)	REVENUE (MVR)
3. Maldives Inland Revenue Authority	62,444,037	9,253,704,225
4. Maldives Customs Services	200,837,875	1,539,074,136



## Staff resources

	INPUTS	HOURS
Directors	35 hrs x 52 wks. x 01 staff	1,820
Managers	35 hrs x 52 wks. x 04 staff	7,280
Senior Auditors	35 hrs x 52 wks. x 11 staff	20,020
Auditors	35 hrs x 52 wks. x 14 staff	25,480
Assistant Auditors	35 hrs x 52 wks. x 07 staff	12,740
<b>TOTAL (A)</b>		<b>67,340</b>
<b>Less Non-Audit Work Hours</b>		
Public Holidays	20 days x 7hrs x 37 staff	5,180
Annual Leave	30 days x 7hrs x 37 staff	7,770
Family responsibility leave	5 days x 7hrs. x 37 staff	1,295
Sick Leave	12 days x 7hrs. x 37 staff	3,108
Management	(1820+7280) x 50%	4,550
Maternity leave	44 days x 7 hrs. x 2 staff	616
Study Leave	10 days x 7 hrs. x 5 staff	350
In-house training	70 hrs. x 37 staff	2,590
Short term Courses - India	12 days x 7 hrs. x 3 staff	252
<b>TOTAL (B)</b>		<b>25,711</b>
<b>NET HOURS AVAILABLE (A – B)</b>		<b>41,629</b>

## **Strategy**

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Accountable Officers by 31st May of every year, pursuant to section 36 (a) of the Law on Public Finance (Law No. 3/2006). Section 35 (a) of the same law also stipulates that the accountable officer of the accountable agencies to submit their financial statements to the Auditor General for audit by 31<sup>st</sup> March every year. The AG is also required to submit the audit report on the consolidated financial statements of the State by 14<sup>th</sup> June of every year, pursuant to section 39 of the Law on Public Finances (Law No. 3/2006). However, many of the agencies have failed to submit quality financial statements appropriate for an audit to the AGO in the past. Therefore, in 2014 audit, priority will be given to those entities that provide reasonable quality accounts by their statutory deadlines (i.e. 31<sup>st</sup> March) and produce clear audit trails and supporting documentation.



## Planned outputs

AUDIT JOBS	Type of Audit	2013 FINAL AUDIT		2014 INTERIM AUDIT	
		Indicative Budget (Hrs.)	To be completed by	Indicative budget (Hrs.)	To be completed by
<b>Ministries</b>					
Attorney General's Office	Financial	350	31/05/2014	150	31/12/2014
Ministry of Health and Family	Financial	1200	31/05/2014	250	31/12/2014
Ministry of Home Affairs	Financial	1030	31/05/2014	430	31/12/2014
Ministry of Housing & Infrastructure	Financial	530	31/05/2014	400	31/12/2014
Ministry of Human Resources, Youth & Sports	Financial	560	31/05/2014	180	31/12/2014
Ministry of Islamic Affairs	Financial	630	31/05/2014	140	31/12/2014
Ministry of Tourism, Arts and Culture	Financial	420	31/05/2014	100	31/12/2014
Ministry of Transport and Communication	Financial	850	31/05/2014	280	31/12/2014
The President's Office	Financial	570	31/05/2014	300	31/12/2014
Ministry of Defense & National Security	Financial	930	31/05/2014	250	31/12/2014
Ministry of Economic Development	Financial	740	31/05/2014	310	31/12/2014
Ministry of Education	Financial	2000	31/05/2014	500	31/12/2014
Ministry of Environment & Energy	Financial	580	31/05/2014	300	31/12/2014
Ministry of Finance and Treasury	Financial	1200	31/05/2014	550	31/12/2014
Ministry of Fisheries and Agriculture	Financial	610	31/05/2014	300	31/12/2014
Ministry of Foreign Affairs	Financial	760	31/05/2014	300	31/12/2014
Ministry of Gender & Human Rights	Financial	550	31/12/2014	190	31/12/2014
<b>AUDIT HOURS REQUIRED (A)</b>		<b>13,510</b>		<b>4,930</b>	

AUDIT JOBS	Type of Audit	2013 FINAL AUDIT		2014 INTERIM AUDIT	
		Indicative budget (Hrs.)	To be completed by	Indicative budget (Hrs.)	To be completed by
<b>Statutory bodies</b>					
Maldives Customs Service	Financial	650	28/02/2013	400	31/12/2013
Maldives Inland Revenue Authority	Financial	800	28/02/2013	200	31/12/2013
<b>AUDIT HOURS REQUIRED (B)</b>		<b>1,450</b>		<b>600</b>	

<b>Consolidated F/S of State (C)</b>	Financial	500	15/06/13	100	31/12/14
<b>Audit of Statements under the Fiscal Responsibility Act (Fiscal Strategy, Budget Position paper, and Public Debt Strategy) (D)</b>	Financial	500	31/07/2014 (Fiscal resp & Debt)		



			strategy) 1/10/2014 (budget position )		
Resource contribution to Local Councils' audits (E)		13,250			
<b>TOTAL HOURS REQUIRED (A+B+C+D+E)</b>		<b>29,210</b>		<b>5,630</b>	

**Resource Summary**

Total number of hours available	41,629
Total number of hours required	34,840
Resource surplus	6,789



## DEPARTMENT 2: FINANCIAL STATEMENT AUDIT (SOEs AND STATUTORY BODIES)

### **Audit responsibility**

The department is responsible for the financial statement audit of the following State-owned enterprises and statutory bodies:

	<b>State-owned Enterprises</b>
1	Male' Health Service Corporation Ltd.
2	Southern Health Services Corp. Ltd.
3	Upper South Health Services Corp. Ltd.
4	Upper North Health Service Corp. Ltd.
5	Central Health Service Corp.
6	South Central Health Services Corp. Ltd.
7	North Central Health Service Corp. Ltd.
8	Northern Health Services Corp. Ltd.
9	Southern Utilities Ltd.
10	Upper North Utilities Ltd.
11	Upper South Utilities Ltd.
12	Central Utilities Ltd.
13	South Central Utilities Ltd.
14	North Central Utilities Ltd.
15	Northern Utilities Ltd.
16	Housing Development Corp. Ltd
17	Island Aviation Services Ltd
18	Maldives Airports Company Ltd
19	Maldives Industrial Fisheries Company Ltd
20	Maldives Ports Ltd.
21	Maldives Post Ltd
22	State Electric Company Ltd
23	Gan Airport Company Ltd.
24	Hanimaadhoo Airport Company Ltd.
25	Koddoo Fisheries Maldives Ltd.
26	Felivaru Fisheries Maldives Ltd.
27	Maldives Road Development Corp. Ltd.
28	Thilafushi Corp. Ltd.



29	Hithadhoo Port Ltd.
30	Kulhudhuffushi Port Ltd.
31	Maldives Marketing & Public Relations Corporation Ltd.
32	Maldives Broadcasting Corporation
33	Gulhifalhu Industrial Zone Ltd
34	Male' Water and Sewerage Company Pvt. Ltd
	<b>Statutory bodies</b>
1	Anti-Corruption Commission
2	Election's Commission
3	Department of Judicial Administration
4	Local Government Authority
5	Maldives Civil Aviation Authority
6	The Maldives National University
7	Customs Integrity Commission
8	Tax Appeal Tribunal
9	Police Integrity Commission
10	Employment Tribunal
11	Human Rights Commission
12	Judicial Service Commission
13	Prosecutor General's Office
14	Maldives Broadcasting Commission
15	Civil Service Commission
16	People's Majilis
17	Maldives Media Council
	<b>Donor funded projects</b>
	Donor funded projects managed by the PMU



## LOCAL GOVERNMENT AUDIT

There is no separate Department in the AGO to undertake this work and resources are used from the financial and compliance audit departments.

### **Strategy**

In 2013 very few Councils attempted to produce financial statements; the majority did not have to capacity or expertise. The AGO therefore undertook compliance audits of all Atolls and City Councils, and a number of Island Councils. For 2014, the AGO plans to visit all Atolls, City Councils and Island Councils. The proposed budget of AGO for 2014 includes sufficient travel and subsistence resources; and if the AGO achieves the planned staffing level of 147 in 2014, the programme should be achievable.

In cases where Councils have produced Financial Statements, the AGO will undertake a financial audit. Where there are no accounts the AGO will continue with its compliance audits. The compliance audits will assess how the Councils have:

- complied with the Civil Service Regulations when employing staff;
- complied with the Public Finance regulations when procuring goods and services and in collecting revenue;
- complied with Local Government Authority circulars; and
- complied with the Decentralisation Act, especially with regard to any trading activities undertaken by the Councils.



## Planned outputs

No.	Auditable Entity	Type of Audit	Indicative budget (hrs.)	Delivery Date
1.	South Thiladhunmathi(HDh) Atoll Council and 13 island councils	Compliance	1,200	Q3
2.	South Nilandheatholhu (Dh)Atoll Council and 7 island councils	Compliance	600	Q3
3.	South Miladhunmadhulu (N)Atoll Council and 13 island councils	Compliance	1,200	Q3
4.	North Miladhunmadulu(Sh) Atoll Council and 14 island councils	Compliance	1,400	Q3
5.	Kolhumadulu(Th) Atoll Council and 13 island councils	Compliance	1,200	Q3
6.	North Thiladhunmathi(Ha) Atoll Council and 14 island councils	Compliance	1,400	Q3
7.	South Ariatholhu(ADh) Atoll Council and 10 island councils	Compliance	1,000	Q3
8.	South Huvadhuatholhu(GDh) Atoll Council and 9 island councils	Compliance	900	Q3
9.	North Huvadhuatholhu (Ga) Atoll Council and 9 island councils	Compliance	900	Q3
10.	South Maalhosmadulu (Ba) Atoll Council and 13 island councils	Compliance	1,200	Q3
11.	North Maalhosmadulu(Ra) Atoll Council and 15 island councils	Compliance	1,500	Q3
12.	Faadhippolhu(Lh) Atoll Council and 4 island councils	Compliance	400	Q3
13.	Fuvammulah (Gn) Atoll Council and 8 island councils	Financial	1,700	Q3
14.	North Nilandheatholhu (F) Atoll Council and 5 island councils	Compliance	500	Q3
15.	Hadhunmathee (L) Atoll Council and 11 island councils	Compliance	1,000	Q3
16.	Addu City Council	Financial	800	Q3
17.	North Ariatholhu(AA) Atoll Council and 8 island councils	Compliance	800	Q3
18.	Felidheatholhu (V) Atoll Council and 5 island councils	Compliance	500	Q3
19.	Male' City Council	Compliance	600	Q4
20.	Maleatholhu (K) Atoll Council and 9 island councils	Compliance	900	Q3
21.	Mulakatholhu Atholhu and 3 island councils	Compliance	400	Q3
	Provision for any additional Councils producing accounts for 2014	Financial	2,000	
	<b>Total hours required:</b>		<b>22,100</b>	



Resource Summary

Total resource required		22,100
Staff resource from Department 1 (page 15)	13,250	
Staff resources from Department 2 (page 21)	6,000	
Staff resources from Department 3 (page 24)	2,850	
Total resource available		22,100
Resource surplus		n/a











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تعدادی کتب و اسناد	
شماره سند:	Shumain
تاریخ:	25.11.13
کلاس سند: F	
سند شماره:	

درباره سند شماره 13-B/57/2013/116  
 در تاریخ 25.11.13  
 در دفتر اسناد

شماره سند: 13-B/57/2013/116

موضوع سند: سند شماره 13-B/57/2013/116

تاریخ سند: 25.11.13

شماره سند: 57-F/ML/13/2013/174 (20 اسناد شماره 2013)

تاریخ سند: 25.11.13

موضوع سند: سند شماره 57-F/ML/13/2013/174 (20 اسناد شماره 2013)  
 سند شماره 57-F/ML/13/2013/174 (20 اسناد شماره 2013) در تاریخ 25.11.13  
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انجمن وائسرائے پاکستان کے زیر اہتمام پاکستان کے مختلف شہروں میں منعقد کیے گئے ہیں۔  
پاکستان کے مختلف شہروں میں منعقد کیے گئے ہیں۔

پاکستان کے مختلف شہروں میں منعقد کیے گئے ہیں۔

20 جولائی 1435

24 ستمبر 2013

پاکستان کے مختلف شہروں میں منعقد کیے گئے ہیں۔

پاکستان کے مختلف شہروں میں منعقد کیے گئے ہیں۔

پاکستان کے مختلف شہروں میں منعقد کیے گئے ہیں۔

















**AUDITOR GENERAL'S OFFICE**  
**ANNUAL BUDGET AND OPERATIONAL PLAN**

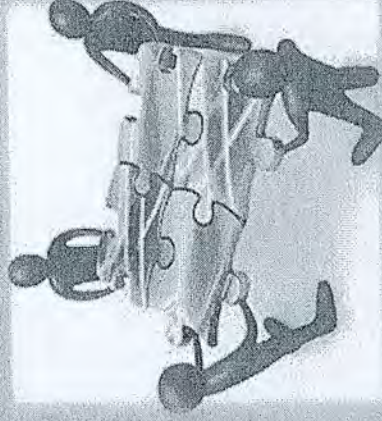
**2014**





# AN OVERVIEW

- ❖ Mandate of the AGO
- ❖ Overview of the Organization
- ❖ AGO Operational Plan for 2014
- ❖ AGO Budget for 2014





# MANDATE OF THE AGO

## Audit and Accountability Mandate

• Audit and report on the accounts, financial statements and financial management of the following:

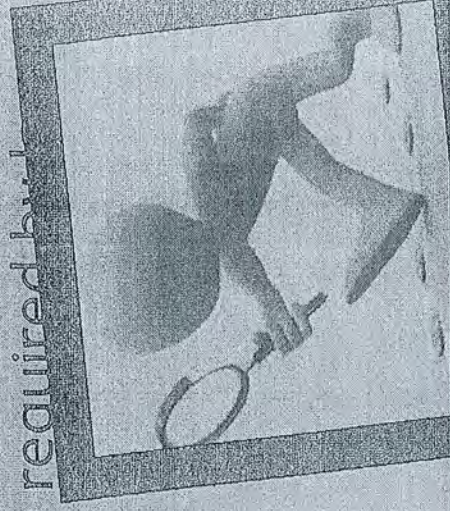
- a) All government ministries;
- b) Departments operating under government ministries;
- c) Other government departments and agencies;
- d) All offices and organizations operating under legislative authority;





## MANDATE OF THE AGO

- e) Independent commissions and independent offices established in accordance with the Constitution and law, and all offices operating under the same;
- f) All offices and organizations operating under judicial authority;
- g) Any other institution or organization required by law to be audited by the Auditor General.





## MANDATE OF THE AGO

- Any institution primarily funded by the State and any business entity, in which shares are owned by the State.
- Promote public accountability and good governance and sound financial management.

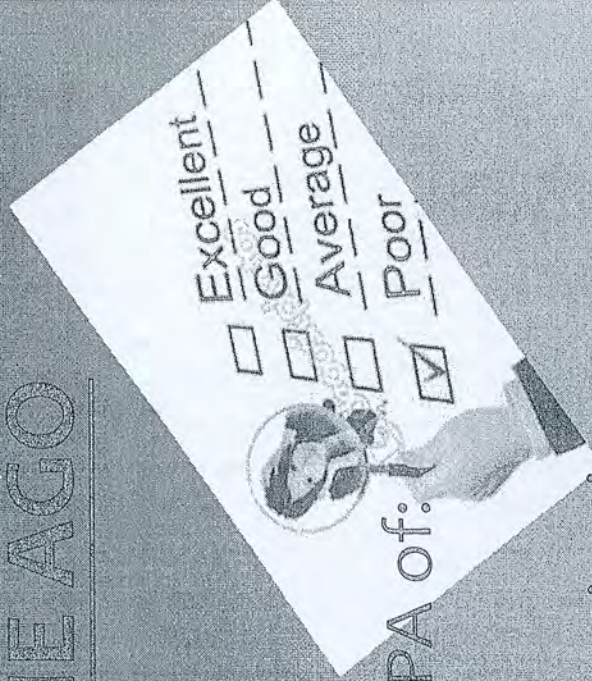




# MANDATE OF THE AGO

## Audit and Accountability Mandate

- Performance Audit
  - AG may at any time conduct PA of:
    - Ministries & Depts.,
    - Govt. Offices & other Govt. Institutions.
    - State owned enterprises
    - Other trading bodies where govt. has a controlling interest.
    - Govt. trusts or trusts under govt. care





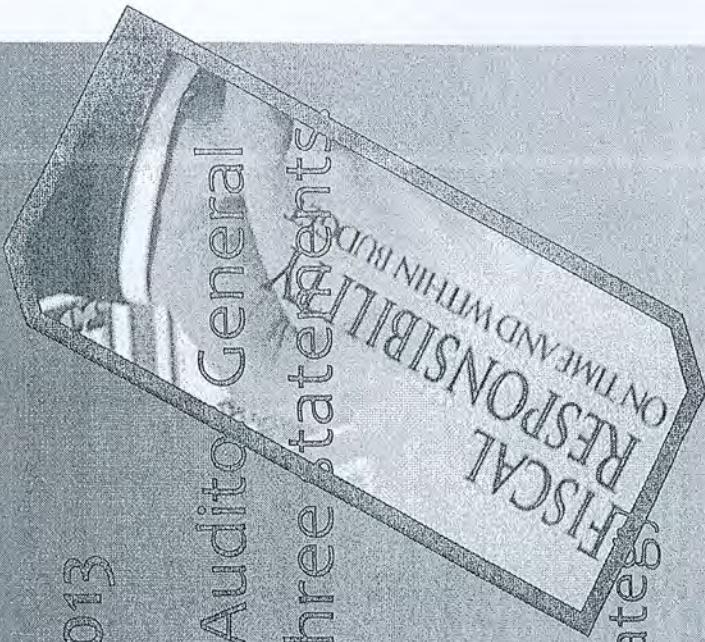
# MANDATE OF THE AGO

Fiscal Responsibility Act – Act no. 7/2013

Section 30(d) of this Act requires the Auditor General to audit and report on the following three statements:

- The Statement on Fiscal Strategy
- The Budget Position Report; and
- The Statement on the Public Debt Strategy;

The Fiscal Responsibility Law is effective from 6 May 2014.





# MANDATE OF THE AGO

## **Non-audit Mandate**

- Set rules, regulations and standards governing the audit in the Maldives.
- Collection of information and Monitoring of Financial Interest of President, Vice President, Cabinet Ministers, Members of Independent institutions.





# AUDIT UNIVERSE

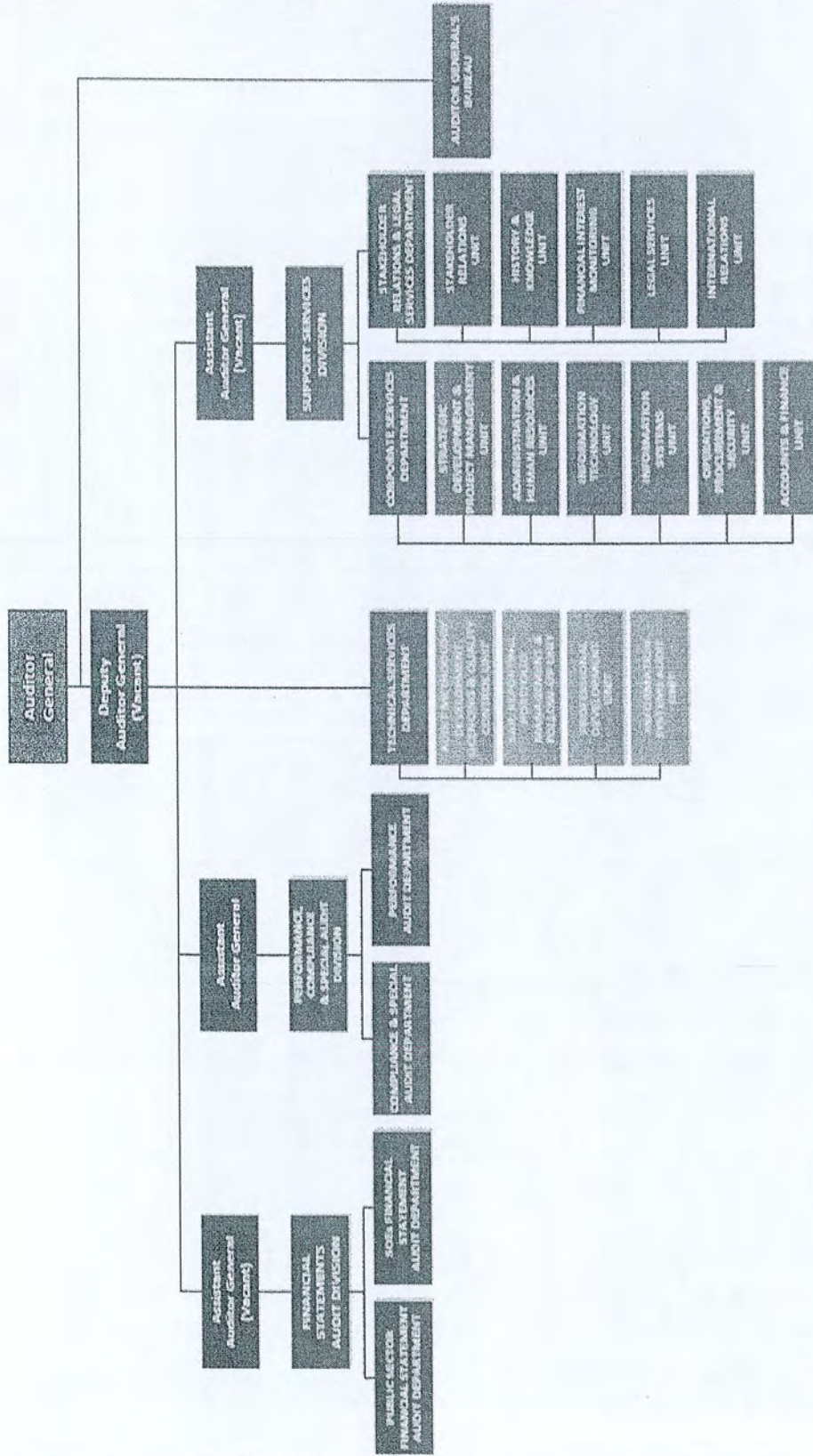
Type of Agency	No.	No. of Sub-agencies			Total	
		Abroad	Atoll	Male' Other		
Ministries	17	17	536	88	12	670
Independent Institutions	18	0	204	28	0	250
State owned Enterprises	66	2	126	10	0	204
Local Government Authorities	1	0	187	17	235	440
<b>Total</b>	<b>102</b>	<b>19</b>	<b>1053</b>	<b>143</b>	<b>247</b>	<b>1564</b>





# AUDITOR GENERAL'S OFFICE

## - DIVISIONS, DEPARTMENTS & UNITS



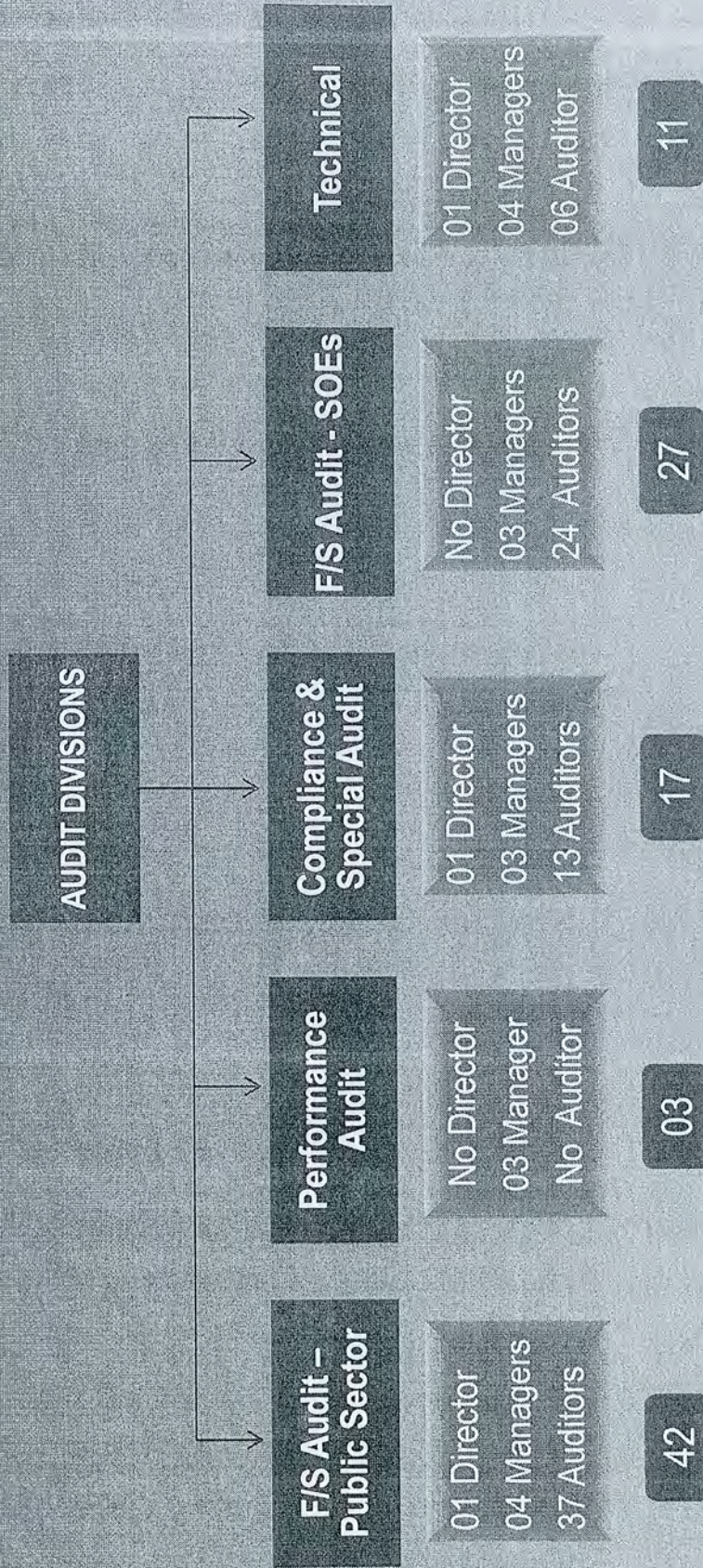
Correct as at 28<sup>th</sup> November 2012





# OVERVIEW OF AGO

## STAFFING





# OVERVIEW OF AGO

## Structure

Support  
Services  
Division

Corporate  
Services

01 Director  
04 Managers  
13 Officers

Stakeholder  
Relations & Legal  
Services

01 Director  
No Managers  
03 Officers

18

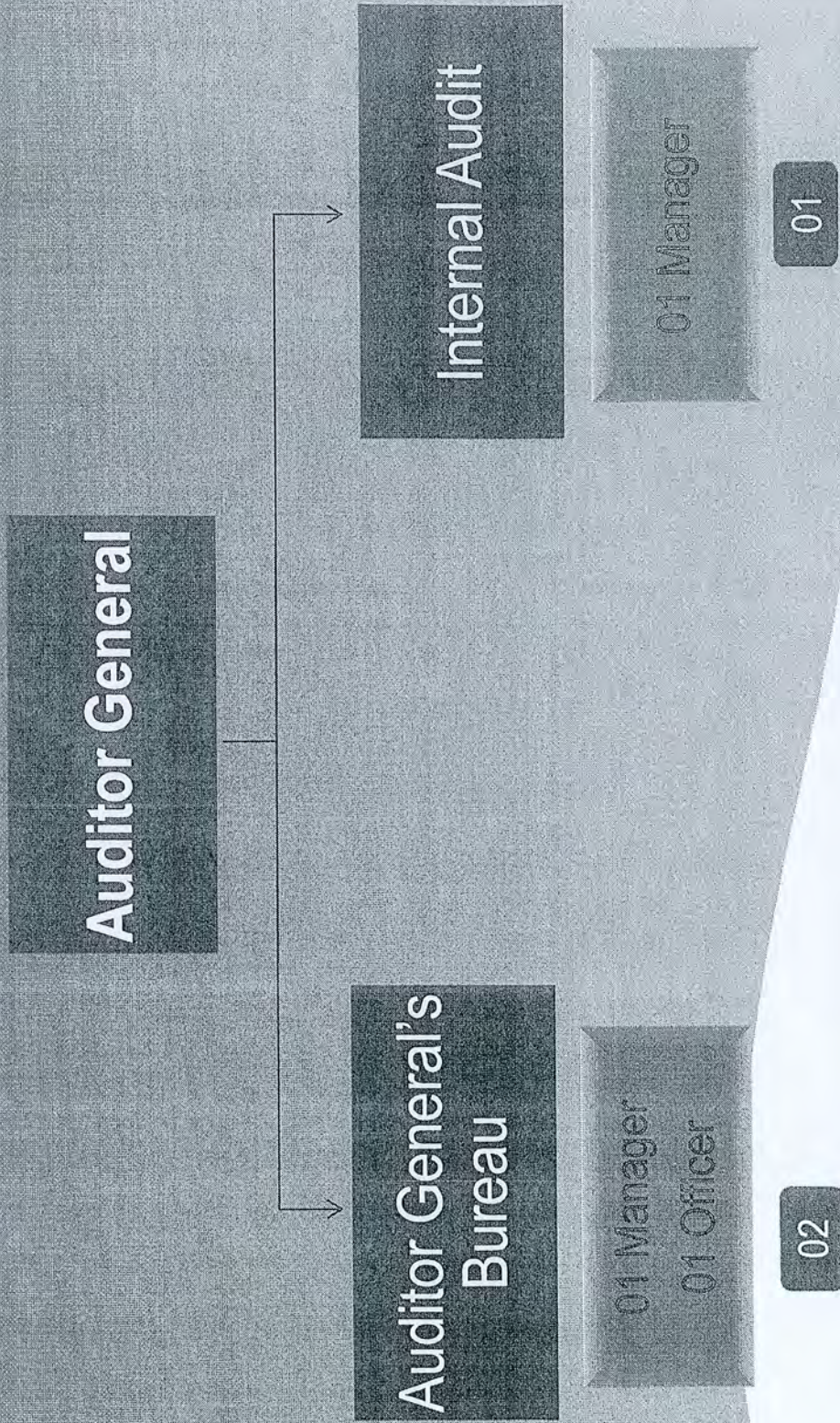
04





# OVERVIEW OF AGO

## Structure





# ACHIEVING AGO MANDATE

## WHAT WE HAVE ACHIEVED (2012 WP)

- 43 audit reports issued on 2011 accounts.
- 18 audits on 2011 accounts at reporting stage.
- 01 audit on 2011 accounts at field work stage (MMPRC – accounts not available on time).
- 21 entities were audited by either board appointed auditors or auditors appointed at AGM.





# ACHIEVING AGO MANDATE

## WHAT WE HAVE ACHIEVED (2012 WP)

- 35 audits not started as management failed to produce accounts.
- 22 entities not audited because either they are dormant companies or companies in which GOM has minority shares.
- 8 audits were substituted with other important audits.



## ACHIEVING AGO MANDATE

### WHAT WE HAVE ACHIEVED (2013 WP)

- 27 audit reports issued on 2012 accounts.
- 107 audits on 2012 accounts at reporting stage.
- 19 audits at planning or field work stage.
- 23 audits not started (including 11 PA).
- 05 entities were not audited as audit of those entities were done by either board appointed auditors or auditors appointed at AGM.





# ACHIEVING AGO MANDATE

## WHAT WE HAVE ACHIEVED (2013 W/P)

- 20 audits not started as management failed to produce accounts.
- 01 entity not audited as it is a dormant company.
- 04 audits substituted with other important audits.
- 09 audits undertaken which was not included in AWP 2013.





# OPERATIONAL PLAN FOR 2014

## Department 1 - F/S Audit – Public Sector

- F/S Audit of 17 Ministries.
- F/S Audit of 2 Statutory Bodies.
- State Consolidated F/S.



AUDITOR



# OPERATIONAL PLAN FOR 2014

## Department 1 - F/S Audit – Public Sector

- 02 City Councils (Proposed).
- 19 Atoll Councils (Proposed).
- 188 Island Councils (Proposed).





# OPERATIONAL PLAN FOR 2014

## Department 2 - F/S Audit - SOEs

- F/S Audit of 17 SOEs.
- F/S Audit of 16 SOEs to be contracted-out.
- F/S Audit of 18 Statutory Bodies.
- Number of donor funded projects.





# OPERATIONAL PLAN FOR 2014

## Department 3 – Compliance & Special Audit

- 16 Special Investigations and Reviews.
- 1.875 hours allocated for unplanned Ad-hoc assignments on the request of PAC/Government.





# OPERATIONAL PLAN FOR 2014

## Department 4 - Performance Audit

- 03 Performance Studies (Thematic).
- Performance review of number of projects and programmes.





# RECRUITMENT PLAN

## TECHNICAL

Designation	Grade	Existing	Additional staff required	Total for 2014
Director	Grade 1	1	0	1
Manager	Grade 4	1	0	1
Manager	Grade 3	1	0	1
Manager	Grade 1	1	0	1
Senior Auditor/Officer	Grade 2	1	0	1
Senior Auditor/Officer	Grade 1	3	2	5
Auditor/Officer	Grade 1	0	2	2
Assistant Auditor	Grade 1	2	0	2
<b>TOTAL</b>		11	4	15





# RECRUITMENT PLAN

## STAKEHOLDER RELATIONS & LEGAL SERVICES

Designation	Grade	Existing	Additional staff required for 2014	Total for 2014
Director	Grade 4	1	0	1
Manager	Grade 4	0	1	1
Senior Officer	Grade 1	0	1	1
Officer	Grade 1	1	2	3
Assistant Officer	Grade 1	2	2	4
<b>TOTAL</b>		<b>4</b>	<b>6</b>	<b>10</b>





# AGO BUDGET FOR 2014

Code	Details	2014	2013	Variances
210	Personnel Emoluments	41,574,227	31,167,036	10,407,191
213	Pension And Retirement Benefits	1,929,288	1,692,562	236,726
221	Travelling Expenses	3,543,450	2,397,527	1,145,923
222	Office Expenses (Consumables)	466,052	213,885	252,167
223	Office Expenses (Services)	6,230,577	2,800,347	3,430,230
225	Training Expenses	1,245,271	1,811,053	-565,782
226	Repairs and Maintenance	689,150	61,000	628,150
228	Grants, Subscriptions and Subsidies	504,742	481,294	23,448
423	Capital Expenses (Assets)	39,274,064	769,160	38,504,904
	Total	95,456,822	41,393,864	54,062,958





## 210 PERSONNEL EMOLUMENTS

Code	Details	2014	2013	Variance
211	Salaries and Wages	22,818,600	14,705,045	8,113,555
212	Allowances to Employees	18,755,627	16,461,991	2,293,636
		41,574,227	31,167,036	10,407,191





# 210 PERSONNEL EMOLUMENTS

Code	Details	2014	2013	Variance
211001	Salaries and Wages	15,818,400	13,377,745	2,440,655
211002	Overtime Pay	7,000,200	1,327,300	5,672,900
		22,818,600	14,705,045	8,113,555





# 210 PERSONNEL EMOLUMENTS

Code	Details	2014	2013	Variance
212002	Higher Education Allowance	1,720,800	931,009	789,791
212005	Ramadan Allowance	457,667	409,667	48,000
212008	Increment Allowance	666,000		666,000
212009	Special Allowance for The Post	132,000	132,000	
212011	Committee Allowance		30,000	-30,000
212014	Dependants' Allowance	900,000	522,321	377,679
212023	Exclusive job Allowance		2,393,633	-2,393,633
212024	Phone Allowance	267,000	217,900	49,100
212027	Service Allowance	11,342,160	7,962,291	3,379,869
212999	Other Allowances	3,270,000	3,843,670	-573,670
		18,755,627	16,461,991	2,293,636





# 213 PENSION AND RETIREMENT

## BENEFITS

Code	Details	2014	2013	Variance
213001	Pensions	1,107,288	991,690	115,598
213003	Retirement benefits paid upon Retirement	513,750	414,822	98,928
213004	Monthly Payment to the Retired	308,250	286,050	22,200
		1,929,288	1,692,562	236,726





## 221 TRAVELLING EXPENSES

Code	Details	2014	2013	Variance
221001	Travelling Expenses - Local Sea	348,710	507,963	-159,253
221002	Travelling Expenses - Local Land	30,000	20,280	9,720
221003	Travelling Expenses - Local Air	1,760,715	892,960	867,755
221004	Travelling Expenses - Overseas	1,404,025	976,324	427,701
		3,543,450	2,397,527	1,145,923





## 222 OFFICE EXPENSES (CONSUMABLES)

Code	Details	2014	2013	Variance
222001	Stationery and Office Requisites	257,440	141,108	116,332
222002	IT Related Materials	59,750	6,000	53,750
222004	Meals for Employees During Office Hours	25,000	28,745	-3,745
222005	Electrical Items	59,000	11,750	47,250
222008	Supplies for Office Cleaning	19,300	19,854	-554
222009	Utensils and Accessories	5,000	3,078	1,922
222010	Office Decoration Materials			
222011	Curtains, Table Cloths Etc			
222999	Other Administrative Supplies	40,563	3,350	37,213
		466,052	213,885	252,167





# 223 OFFICE EXPENSES (SERVICES)

Code	Details	2014	2013	Variance
223001	Telephone, Fax and Telex	198,000	129,486	68,514
223002	Electricity	816,000	660,467	155,533
223004	Leased Line and Internet	420,000	324,000	96,000
223006	Hire Charges			
223008	Cleaning Services and Waste Disposal	172,000	54,431	117,569
223009	Postage and Message		2,250	-2,250
223010	Announcements, Subscriptions and Advertisements	12,000	5,222	6,778
223011	Carriage and Conveyance	4,000	732	3,268
223012	Meeting or Seminar Related Expenses	532,907	14,125	518,782
223016	Consultancy, Translation & Other Related Services	3,670,383	1,106,627	2,563,757
223017	Expenses on Foreign Dignitaries	30,000		30,000
223019	Annual Fees to Government	2,976	2,808	168
223024	Bank Charges and Commission	60,800	60,800	-
223025	Insurance	311,510	439,400	-127,890
223999	Other Administrative Services	6,230,577	2,800,347	3,430,230





## 225 TRAINING EXPENSES

Code	Details	2014	2013	Variance
225001	Scholarship and Fellowship Assistance	161,760	558,500	-396,824
225002	Short Course Fees & Expenses - Overseas Training	374,020	620,000	-245,980
225003	Workshops Related Expenses	106,975	192,208	-85,233
225004	Course Fees & Related Expenses - Local Training	602,600	417,803	184,797
225005	Local Training courses		22,542	-22,542
		1,245,271	1,811,053	-565,782





# 226 REPAIRS AND MAINTENANCE

Code	Details	2014	2013	Variance
226002	Repairs - Non-Residential Buildings	388,150	6,000	382,150
226006	Repairs - sewerage	25,000		25,000
226007	Repairs - Electricity Systems	50,000		50,000
226009	Repairs - Furniture & Fittings	15,000	11,000	4,000
226010	Repairs - Machinery and Equipment	200,000	26,000	174,000
226014	Repairs - IT-Related Hardware	5,000	14,000	-9,000
226016	Repairs - Motor Vehicles	6,000	4,000	2,000
		689,150	61,000	628,150





# 228 GRANTS, SUBSCRIPTIONS AND SUBSIDIES

Code	Details	2014	2013	Variance
228007	Subscriptions & Fees to International Org.	504,742	481,294	23,448
		504,742	481,294	23,448





## 423 CAPITAL EXPENSES (ASSETS)

Code	Details	2014	2013	Variance
421002	Non-Residential Buildings	34,275,714		34,275,714
423001	Furniture & Fittings	305,850	96,890	208,960
423002	Machinery and Equipment	412,100	143,700	268,400
423003	Vehicular Equipment			
423005	Reference Books & Exhibition Goods	57,000		57,000
423006	Communication Infrastructure	110,000	3,800	106,200
423007	Computer Software	2,220,900	88,020	2,132,880
423008	IT-Related Hardware	1,892,500	429,250	1,463,250
423999	Other Equipment		7,500	-7,500
		39,274,064	769,160	38,504,904





THANK YOU









7-FINE/57/2013/53 2013 : 2

(17 2013) 2014

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2016، 2015، 2014

1243

2016	2015					2014			
	(9)	(8)	(7)	(6)	(5)				
41,733,537	41,437,813	33,213,358	18,402,789	22,221,915	6,766,554	3,794,812	40,152,346	53,981,453	26,419,304
283,365	225,300	4,899,830	769,160	113,288	272,500	272,500	769,160	3,849,910	2,233,976
42,036,902	41,663,113	38,113,208	19,058,662	22,335,203	7,039,054	4,067,312	40,921,506	57,831,363	28,653,280
22,940,571	22,940,571	34,275,714	-	-	-	-	-	-	-
64,977,474	64,603,684	92,388,922	19,058,662	22,335,203	7,039,054	4,067,312	40,921,506	57,831,363	28,653,280

2016	2015					2014
	(4+5)	(6)	(4)	(3)	(3)	
31,167,036	17,294,502	4,317,594	4,317,594	31,167,036	35,745,300	19,833,948
1,692,562	557,044	-	-	1,692,562	1,692,562	655,797
2,397,527	1,309,490	643,500	285,000	2,039,027	5,825,793	1,880,600
213,885	141,484	94,000	34,000	39,777	391,461	219,873
2,800,347	1,974,028	838,910	347,164	2,308,601	4,900,010	2,156,225
1,811,053	490,846	834,750	(610,000)	1,796,303	2,646,692	1,197,664
61,000	25,235	37,800	17,800	41,000	2,011,595	89,196
481,294	429,286	-	-	1,068,040	1,068,040	386,001
40,624,704	22,221,915	6,766,554	3,794,812	40,152,346	53,981,453	26,419,304

23,223,936	23,165,871	39,175,564	769,160	655,873	272,500	272,500	769,160	3,849,910	2,233,976
23,223,936	23,165,871	39,175,564	769,160	655,873	272,500	272,500	769,160	3,849,910	2,233,976









2016ھ	2015ھ	2014ھ	2012ھ							
			(9)	(8)	(7)	(6)	(5)	(4)	(3)	(2)
384,453	366,146	348,710	507,963	214,047	293,916	200,000	10,000	317,963	908,466	79,329
33,075	31,500	30,000	20,280	8,560	11,720	10,000		10,280	29,370	22,180
1,941,188	1,848,731	1,760,715	892,960	549,350	343,611	200,000		1,092,960	3,122,744	240,078
-	-	1,404,025	976,324	316,080	660,244	433,300		617,824	1,765,213	1,539,013
-	-	-	-	-	-	-		-	-	-
2,358,716	2,246,396	3,543,450	2,397,527	1,088,037	1,309,490	643,500		2,039,027	5,825,793	1,880,600

مجموعہ

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213003  
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218,295	207,900	198,000	129,486	48,869	80,617	80,200		49,286	98,571	83,178
899,640	856,800	816,000	660,467	226,659	433,808	285,000		386,467	772,971	681,956

مجموعہ











گورنر سرپرستوں : ۲۰۱۴ء

۲۰۱۶ - ۲۰۱۴ء

1243 : ۲۰۱۴ء

۲۰۱۴ء گورنر سرپرستوں کی فہرست

۲۰۱۶ء		۲۰۱۵ء		۲۰۱۴ء		۲۰۱۳ء		۲۰۱۲ء	
گورنر	گورنر	گورنر	گورنر	گورنر	گورنر	گورنر	گورنر	گورنر	گورنر
۲۰۱۶ء	۲۰۱۵ء	۲۰۱۴ء	۲۰۱۳ء	۲۰۱۲ء	۲۰۱۱ء	۲۰۱۰ء	۲۰۰۹ء	۲۰۰۸ء	۲۰۰۷ء
510,000	510,000	510,000	510,000	1	1	1	1	1	1
408,000	408,000	408,000	408,000	1	1	1	1	1	1
900,000	900,000	900,000	900,000	3	3	3	3	3	3
-	-	-	-	-	-	-	-	-	-
198,000	198,000	198,000	198,000	1	1	1	1	1	1
1,116,000	1,116,000	1,116,000	1,116,000	6	6	6	6	6	6
1,392,000	1,392,000	1,392,000	1,392,000	8	8	8	8	8	8
162,000	162,000	162,000	162,000	1	1	1	1	1	1
600,000	600,000	600,000	600,000	4	4	4	4	4	4
966,000	966,000	966,000	966,000	10	10	10	10	10	10
-	-	-	-	-	-	-	-	-	-
120,000	120,000	120,000	120,000	1	1	1	1	1	1
-	-	-	-	-	-	-	-	-	-
120,000	120,000	120,000	120,000	1	1	1	1	1	1
912,000	912,000	912,000	912,000	6	6	6	6	6	6
228,000	228,000	228,000	228,000	2	2	2	2	2	2
2,268,000	2,268,000	2,268,000	2,268,000	21	21	21	21	21	21
216,000	216,000	216,000	216,000	2	2	2	2	2	2
510,000	510,000	510,000	510,000	1	1	1	1	1	1
-	-	-	-	-	-	-	-	-	-
272,880	272,880	272,880	272,880	1	1	1	1	1	1
222,000	222,000	222,000	222,000	1	1	1	1	1	1
-	-	-	-	-	-	-	-	-	-
417,000	417,000	417,000	417,000	4	4	4	4	4	4
1,256,625	1,256,625	1,256,625	1,256,625	7	7	7	7	7	7
190,189	190,189	190,189	190,189	3	3	3	3	3	3
450,000	450,000	450,000	450,000	3	3	3	3	3	3
1,169,140	1,169,140	1,169,140	1,169,140	7	7	7	7	7	7
126,341	126,341	126,341	126,341	1	1	1	1	1	1
240,000	240,000	240,000	240,000	2	2	2	2	2	2
-	-	-	-	-	-	-	-	-	-
120,000	120,000	120,000	120,000	1	1	1	1	1	1
133,000	133,000	133,000	133,000	2	2	2	2	2	2
132,683	132,683	132,683	132,683	1	1	1	1	1	1
845,100	845,100	845,100	845,100	8	8	8	8	8	8
108,000	108,000	108,000	108,000	1	1	1	1	1	1





96,000	1	96,000	1	192,000	1	92,533	99,467	192,000	2	155,200	2	4	4
96,000	1	96,000	1	96,000	1	24,000	72,000	96,000	1	82,133	1	4	4
810,000	9	810,000	9	270,000	2	99,500	170,500	270,000	2	146,500	2	3	3
90,000	1	90,000	1	-	-	-	-	-	-	-	-	3	3
420,000	5	420,000	5	756,000	8	253,581	502,419	756,000	8	610,445	8	2	2
-	-	-	-	-	-	-	-	-	-	50,129	(2)	2	2
336,000	4	336,000	4	245,000	3	84,903	160,097	245,000	1	33,871	1	2	2
-	-	-	-	-	-	-	-	-	-	1,806	1	1	1
1,482,000	19	1,482,000	19	1,378,000	16	543,624	834,376	1,378,000	11	856,323	11	1	1
234,000	3	234,000	3	156,000	2	39,000	117,000	156,000	1	78,000	1	1	1
-	-	-	-	-	-	-	-	-	-	78,000	1	1	1
66,000	1	66,000	1	66,000	1	16,500	49,500	66,000	1	66,000	1	4	4
66,000	1	66,000	1	66,000	1	16,500	49,500	66,000	1	66,000	1	4	4
-	-	-	-	-	-	-	-	-	-	-	-	3	3
486,000	9	486,000	9	162,000	2	63,900	98,100	162,000	3	162,000	3	2	2
108,000	2	108,000	2	-	-	-	-	-	-	-	-	2	2
912,000	19	912,000	19	981,245	26	282,156	699,089	989,245	16	762,452	16	1	1
240,000	5	240,000	5	272,000	5	133,733	138,267	272,000	1	48,000	1	1	1
-	-	-	-	-	-	-	-	-	-	96,011	2	2	2
38,400	1	38,400	1	-	-	-	-	-	-	-	-	2	2
36,000	1	36,000	1	72,000	2	18,000	54,000	72,000	2	43,355	2	1	1
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
15,632,400	150	15,632,400	150	-	-	5,284,654	8,093,091	13,397,245	94	9,529,184	94	94	94

















































































2016	2015	2014															
5,347	5,093	4,850	640	640	450	3,760	4	2									
5,733	5,460	5,200	640	640	800	3,760	4	2									
8,930	8,505	8,100	640	640	1,000	3,760	4	2									
34,055	32,433	30,889	3,220	3,220	1,000	19,740	14	3									
6,779	6,456	6,149	365	365		5,784		3									
95,538	90,989	86,656	4,080	4,080	1,000	63,920	34	4									
8,617	8,207	7,816	360	360		7,456		4									
1,941,188	1,848,751	1,760,715	17,960	188,580	211,151	1,178,300											





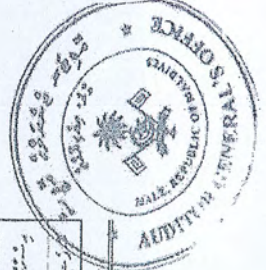
2016-2014: 2014-2016

2016-2014: 2014-2016

(2016-2014: 2014-2016)

2016-2014: 2014-2016

2016	2015	2014																	
		265,842	220.00	9,252	5,551	6,168	42,097	202,554			5	2		22nd Conference of Commonwealth Auditors-General					
		221,559	220.00	9,252	5,551	6,168	58,843	141,525			3	2		2nd ASOSAI-EUROSAL Joint Conference					
		158,273	110.00	4,826	3,084	6,168	90,315	53,870			46	1	7	SAARC Secretariat, SAARC Japan special fund and the					
	59,139		160.00	9,252	5,551	0	34,232	9,944			5	2		13th ASOSAI Assembly					
		175,356	165.00	9,252.00	6,939.00		113,661	43,339			7	3							
		165	165.00									3							
		73,582	165.00	9,252.00	6,939.00		33,353	23,872			7	3							
		165	165.00									3							
		149,862	165.00	9,252.00	6,939.00	4,626.00	32,706	96,175			7	3							
		359,222	270.00	16,191	11,102		286,349	45,309			15	3							
0	59,139	1,404,025	1,805	76,329	51,657	23,130	691,556	618,687											













2016 ۾ ڄاڻو	2015 ۾ ڄاڻو	2014 ۾ ڄاڻو	ڄاڻو ڪندڙ	ڪم	ڄاڻو ڪندڙ	ڄاڻو ڪندڙ	ڄاڻو ڪندڙ	ڄاڻو ڪندڙ	ڄاڻو ڪندڙ
4,961	4,725	4,500	4,500	1,125	4				222 999
620	591	563	563	8	75				222 999
551	525	500	500	500	1				222 999
38,588	36,750	35,000	35,000	790	50				222 999
218,295	207,900	198,000	198,000	16,500	12				223 001
899,640	856,800	816,000	816,000	68,000	12				223 002
420,000	420,000	420,000	420,000	35,000					223 004
420,000	420,000	420,000	420,000	35,000	12				223 004
79,380	75,600	172,000	172,000						223 008
79,380	75,600	72,000	72,000	6,000	12				
12,000	12,000	12,000	12,000						223 009
8,000	8,000	8,000	8,000						223 010
									223 010





سال 2016	سال 2015	سال 2014	مجموع سالها	مبلغ	تعداد	شرح	کد
4,000	4,000	4,000	4,000	4,000		کارگاه آموزشی	223 010
4,000	4,000	4,000	4,000	4,000		کارگاه آموزشی	223 011
		532,907	532,907			کارگاه آموزشی	223 012
		214,656	214,656			Workshop on reshaping SAI Matdives	223 012
		48,333	48,333			کارگاه آموزشی	223 012
		51,840	51,840			کارگاه آموزشی	223 012
		110,736	110,736			کارگاه آموزشی	223 012
		24,672	24,672			کارگاه آموزشی	223 012
		5,000	5,000			کارگاه آموزشی	223 012
		77,670	77,670			کارگاه آموزشی	223 012
		3,670,383	3,670,383			کارگاه آموزشی	223 016
		90,000	90,000	22,500	4	کارگاه آموزشی	223 016
		84,000	84,000	350	240	کارگاه آموزشی	223 016
		84,000	84,000	14,000	6	کارگاه آموزشی	223 016
		647,640	647,640	107,940	6	کارگاه آموزشی	223 016
		750	750			کارگاه آموزشی	223 016
		92,520	92,520	30,840	3	کارگاه آموزشی	223 016
		173,475	173,475	3,855	45	کارگاه آموزشی	223 016
		578,250	578,250	19,275	30	کارگاه آموزشی	223 016
		750	750			کارگاه آموزشی	223 016





2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
		154,200	154,200	38,550	4	4										223 016
		74,016	74,016	617	120	120										223 016
		148,032	148,032	1,234	120	120										223 016
		1,542,000	1,542,000	385,500	4	4										223 016
		750	750													223 016
30,000	30,000	30,000	30,000													223 017
3,282	3,125	2,976	2,976													223 019
60,800	60,800	60,800	60,800													223 025
50,000	50,000	50,000	50,000	10,000												223 025
10,800	10,800	10,800	10,800	10,800												223 025
305,000	305,900	311,510	311,510													223 999
300,000	300,000	300,000	300,000													223 999
5,000	5,000	5,000	5,000													223 999
6,510	6,510	6,510	6,510													223 999
427,935	407,558	388,150	388,150													226 002
50,605	48,195	45,900	45,900	45,900	18	18										226 002
30,170	29,400	28,000	28,000	28,000	8	8										226 002
227,800	226,538	215,750	215,750	215,750												226 002
22,050	21,000	20,000	20,000	20,000												226 002









2016-2014 2014 2015 2016

2016-2014 2014 2015 2016

( ) 225 001 225 002

2016	2015	2014	2014	2015	2016	2016	2015	2014	2014	2015	2016
178,248	169,760	161,676	3,084	70,562	4,626	55,512	10,794	3,000	14,098	2	1
178,248	169,760	161,676	3,084	70,562	4,626	55,512	10,794	3,000	14,098	2	1

225 001 225 002

2016	2015	2014	2014	2015	2016	2016	2015	2014	2014	2015	2016
86,663	82,536	78,606	25,443	70,562	4,626	55,512	10,794	3,000	14,098	2	1
32,179	30,647	29,188	4,626	70,562	4,626	55,512	10,794	3,000	14,098	2	1
60,002	60,002	57,145	2,313	70,562	4,626	55,512	10,794	3,000	14,098	2	1
67,126	67,126	63,930	2,313	70,562	4,626	55,512	10,794	3,000	14,098	2	1
36,412	36,412	34,078	4,626	70,562	4,626	55,512	10,794	3,000	14,098	2	1
282,382	276,723	374,020	41,634	89,436	75,095	74,581	41,634	2,000	31,880	6	6









