



مدرسه‌های دولتی

تجدید نظر در سرفصل‌ها

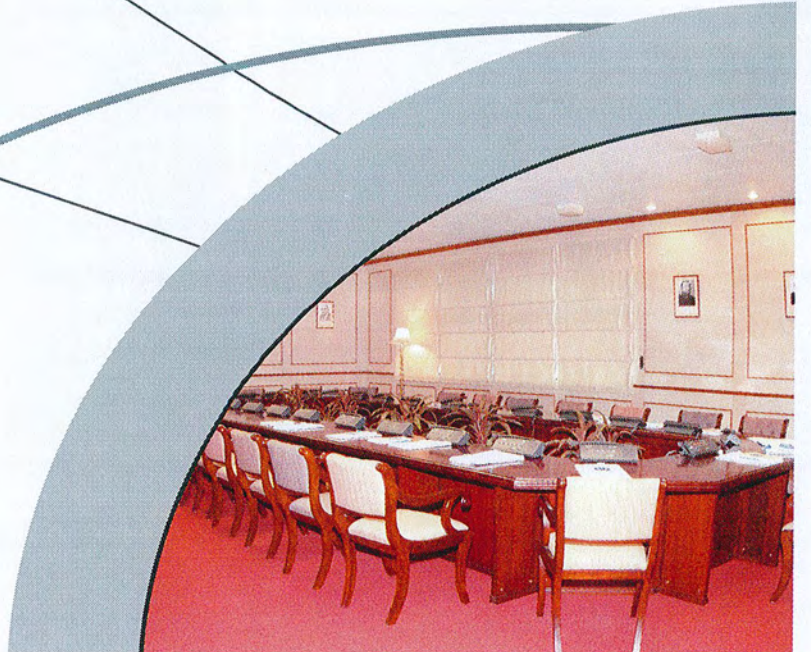
2015

تجدید نظر در سرفصل‌ها و روش تدریس در مدارس دولتی و غیردولتی در سال تحصیلی ۱۳۹۴-۹۵

توسعه و بهبود کیفیت آموزش

۱۹ شهریور ۱۳۹۴

تجدید نظر در سرفصل‌ها: د و ۷ / ۲۰۱۵ / ۸۳-م



سید

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1.2: آئی سی جی کے ساتھ ساتھ 2016 اور آئی سی جی کے ساتھ ساتھ "آئی سی جی کے ساتھ ساتھ 2016"

1.3: آئی سی جی کے ساتھ ساتھ 7-FINE/57/2015/26 (11 آئی سی جی 2015) سے آئی سی جی کے ساتھ ساتھ،

1.4: آئی سی جی کے ساتھ ساتھ 13-B/57/2015/79 سے آئی سی جی کے ساتھ ساتھ (2015 آئی سی جی)

2: آئی سی جی کے ساتھ ساتھ؛

3. ناسخه قريشيه اريهه قريشيه و سوسه اريهه قريشيه و سوسه قريشيه
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11. ناسخه قريشيه و سوسه اريهه قريشيه
12. ناسخه قريشيه و سوسه اريهه قريشيه
13. ناسخه قريشيه و سوسه اريهه قريشيه

3.0 قريشيه ناسخه قريشيه و سوسه اريهه قريشيه و سوسه قريشيه:

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 "2016"
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 قريشيه ناسخه قريشيه و سوسه اريهه قريشيه و سوسه قريشيه (18) 13-B/57/2015/79 2015



4.0 תַּחֲבֵּיט וְסִימָנוֹת לַמִּצְוֹת וְשִׁמְרָתָם:

דְּחִימוֹת תַּחֲבֵּיטוֹת אֵילֵּם עִשְׂרֵי אֶרְבָּע 2016 וְסֵר אֲרֵכְמֵם מְזָנֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם זֵיטֵם, אַ עֲלֵימְכֶם כִּימְסִיבְּמֵם וְשִׁמְרוֹתָם נִיב דְּחִימוֹת תַּחֲבֵּיטוֹת 2015 וְסֵר אֲרֵכְמֵם 16 וְסֵר עֲלֵימְכֶם וְשִׁמְרוֹתָם אַ דְּחִימוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם-סֹמֶךְ תַּחֲבֵּיטוֹת אֵילֵּם בְּרִיבִיבְּמֵם וְשִׁמְרוֹתָם. אֲדָר 19 אֵילֵּם עֲלֵימְכֶם 2015 זֵיטֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם תַּחֲבֵּיטוֹת דְּחִימוֹת אֵילֵּם 17 וְסֵר עֲלֵימְכֶם וְשִׁמְרוֹתָם אֵילֵּם-סֹמֶךְ תַּחֲבֵּיטוֹת אֵילֵּם בְּרִיבִיבְּמֵם וְשִׁמְרוֹתָם זֵיטֵם וְשִׁמְרוֹתָם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם (עֲתִיבֵם-1.0) אַ דְּחִימוֹת וְשִׁמְרוֹתָם אֵילֵּם, כִּי מֵיבֵּיטוֹת 07 וְסֵר מְזָנֵם (תַּחֲבֵּיטוֹת מִיבֵּיטוֹת) זֵיטֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם זֵיטֵם וְשִׁמְרוֹתָם לַמִּצְוֹת אֵילֵּם.

אֵילֵּם עֲלֵימְכֶם וְשִׁמְרוֹתָם אֵילֵּם דְּחִימוֹת תַּחֲבֵּיטוֹת 2015 וְסֵר אֲרֵכְמֵם מְזָנֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם כִּימְסִיבְּמֵם וְשִׁמְרוֹתָם דְּחִימוֹת תַּחֲבֵּיטוֹת אֵילֵּם וְשִׁמְרוֹתָם זֵיטֵם וְשִׁמְרוֹתָם וְשִׁמְרוֹתָם אֵילֵּם זֵיטֵם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם 2- זֵיטֵם אֵילֵּם וְשִׁמְרוֹתָם.

5.0 תַּחֲבֵּיט וְסִימָנוֹת לַמִּצְוֹת וְשִׁמְרָתָם:

דְּחִימוֹת תַּחֲבֵּיטוֹת דְּחִימוֹת אֵילֵּם עֲלֵימְכֶם וְשִׁמְרוֹתָם 17 וְסֵר אֲרֵכְמֵם דְּחִימוֹת תַּחֲבֵּיטוֹת אֵילֵּם וְשִׁמְרוֹתָם 2016 וְסֵר אֲרֵכְמֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם דְּחִימוֹת תַּחֲבֵּיטוֹת אֵילֵּם-סֹמֶךְ תַּחֲבֵּיטוֹת אֵילֵּם בְּרִיבִיבְּמֵם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם זֵיטֵם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם (עֲתִיבֵם-1.0) אַ דְּחִימוֹת וְשִׁמְרוֹתָם אֵילֵּם, כִּי מֵיבֵּיטוֹת 07 וְסֵר מְזָנֵם (תַּחֲבֵּיטוֹת מִיבֵּיטוֹת) זֵיטֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם זֵיטֵם וְשִׁמְרוֹתָם לַמִּצְוֹת אֵילֵּם.

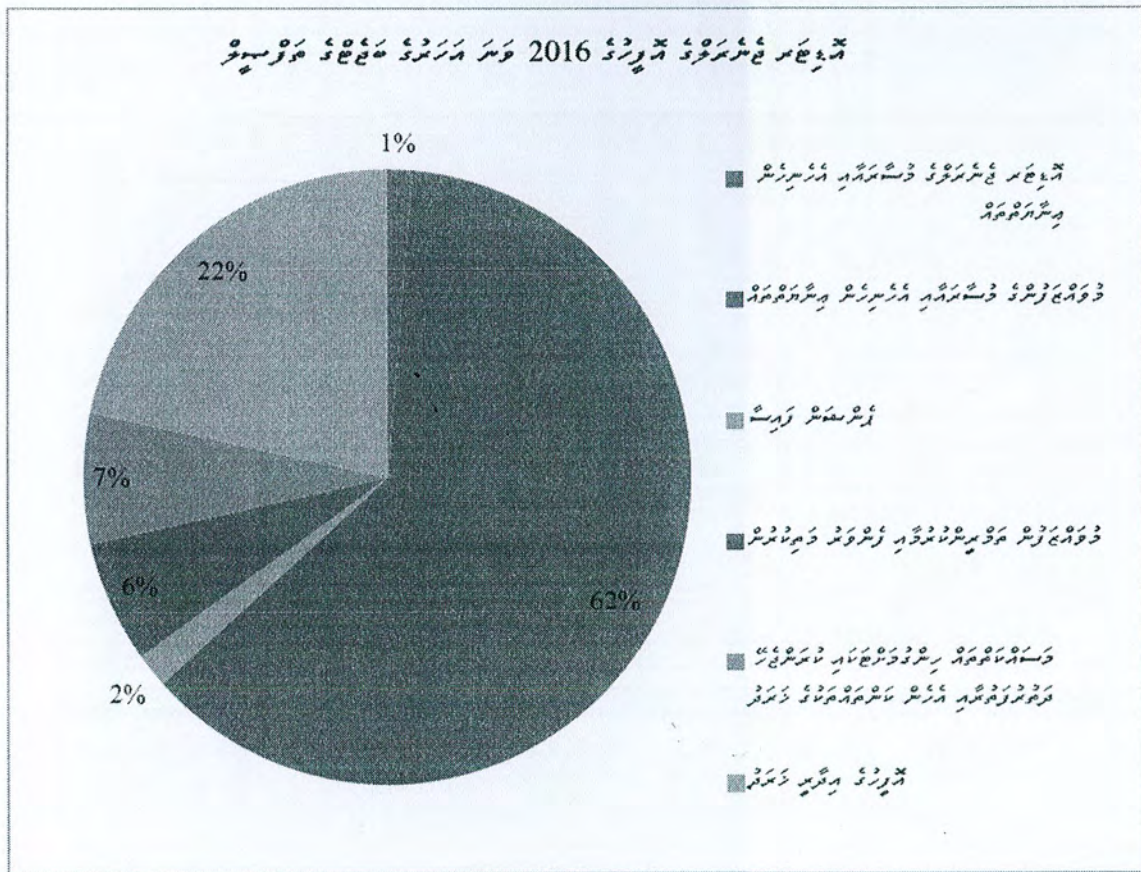
5.1 כִּימְסִיבְּמֵם אֵילֵּם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם:

- אֵילֵּם עֲלֵימְכֶם וְשִׁמְרוֹתָם אֵילֵּם דְּחִימוֹת תַּחֲבֵּיטוֹת אֵילֵּם עֲלֵימְכֶם וְשִׁמְרוֹתָם 2016 וְסֵר אֲרֵכְמֵם מְזָנֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם כִּימְסִיבְּמֵם וְשִׁמְרוֹתָם דְּחִימוֹת תַּחֲבֵּיטוֹת אֵילֵּם וְשִׁמְרוֹתָם זֵיטֵם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם זֵיטֵם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם:
- תַּחֲבֵּיטוֹת זֵיטֵם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם:
 - אֵילֵּם עֲלֵימְכֶם וְשִׁמְרוֹתָם אֵילֵּם דְּחִימוֹת תַּחֲבֵּיטוֹת אֵילֵּם עֲלֵימְכֶם וְשִׁמְרוֹתָם 2015 וְסֵר אֲרֵכְמֵם עֲלֵימְכֶם וְשִׁמְרוֹתָם זֵיטֵם וְשִׁמְרוֹתָם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם (עֲתִיבֵם) כִּימְסִיבְּמֵם אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם לַמִּצְוֹת אֵילֵּם 35 (מִיבֵּיטוֹת זֵיטֵם) כִּימְסִיבְּמֵם וְשִׁמְרוֹתָם אֵילֵּם.



شماره 2: آمار بخشهای بودجه 2016 و سایر ارقام کلیدی در زمینه های سرمایه گذاری و بودجه های عملیاتی

درصد سهم (%)	2016 و سایر ارقام کلیدی (میلیون ریال)	بخش
1%	795,000	بخش سرمایه گذاری در بخش های غیر دولتی
62%	36,815,700	بخش های دولتی و بخش های غیر دولتی
2%	1,065,120	بخش های دولتی
6%	3,832,688	بخش های دولتی و بخش های غیر دولتی
7%	4,073,591	بخش های دولتی و بخش های غیر دولتی
22%	12,825,179	بخش های دولتی
100%	59,407,278	کل بودجه



7.0 تاجیکو سرتیو:

تاجیکو سرتیو تاجیکو 2016 وسمه ارزی و ۱۰-۱۵ تاجیکو سرتیو تاجیکو سرتیو سرتیو تاجیکو
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- تاجیکو سرتیو 2016 وسمه ارزی تاجیکو سرتیو تاجیکو سرتیو تاجیکو سرتیو تاجیکو سرتیو
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19 تاجیکو سرتیو 2015



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مركز البحوث والدراسات الإسلامية

مركز البحوث والدراسات الإسلامية - جدة

مركز البحوث والدراسات الإسلامية - جدة

العدد 19 لسنة 2015م
مركز البحوث والدراسات الإسلامية - جدة

- 1.0 አድራሻ: 2.....
- 2.0-ሰው-የሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ: 3.....
- 3.0 ለሰውነት ጥበቃ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ: 3.....
- 4.0-ሰው-የሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ: 4.....
- 4.1- ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ: 5.....
- 4.2- ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ: 6.....
- 4.3- ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ: 6.....
- 5.0- ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ: 9.....
- 6.0-ሰው-የሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ: 11.....

ጥያቄ 1: ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ (1 ጥያቄ ሰነድ 2015) 7-FINE/57/2015/24 ሰነድ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ 2016 ዓ.ም. ሰነድ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ

ጥያቄ 2: ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ (11 ጥያቄ ሰነድ 2015) "ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ" 2016 ዓ.ም.

ጥያቄ 3: ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ (11 ጥያቄ ሰነድ 2015) 7-FINE/57/2015/26 ሰነድ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ

ጥያቄ 4: ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ (18 ጥያቄ ሰነድ 2015) 13-B/57/2015/79 ሰነድ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ

(2015) ሰነድ

ጥያቄ 5: ሰውነት ጥበቃ ለማረጋገጥ የሚያስፈልጉትን ሰውነት ጥበቃ ለማረጋገጥ



مَدِينَةُ الرَّحْمَةِ وَالرَّحِيمِ

رَبِّهَا

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

الْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ
وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ

1.0 مَدِينَةُ الرَّحْمَةِ وَالرَّحِيمِ

وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ
وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ
وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ
وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ

وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ
وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ
وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ
وَالْحَدِيثُ الْمُدْفَعُ فِي الْمَدِينَةِ وَوَسْرِ الرَّحْمَةِ وَالرَّحِيمِ

2.0 - سہولت کاروں کے لئے سہولتوں کی فراہمی اور سہولتوں کی فراہمی:

آئی ایس ایم کے سہولت کاروں کی فہرست 2016 میں درج کی گئی ہے۔ سہولت کاروں کی فہرست میں درج کی گئی ہے۔

1. آئی ایس ایم کے سہولت کاروں کی فہرست میں درج کی گئی ہے۔
2. آئی ایس ایم کے سہولت کاروں کی فہرست میں درج کی گئی ہے۔
3. آئی ایس ایم کے سہولت کاروں کی فہرست میں درج کی گئی ہے۔
4. آئی ایس ایم کے سہولت کاروں کی فہرست میں درج کی گئی ہے۔
5. آئی ایس ایم کے سہولت کاروں کی فہرست میں درج کی گئی ہے۔

سہولت کاروں کی فہرست میں درج کی گئی ہے۔ سہولت کاروں کی فہرست میں درج کی گئی ہے۔ سہولت کاروں کی فہرست میں درج کی گئی ہے۔ سہولت کاروں کی فہرست میں درج کی گئی ہے۔ سہولت کاروں کی فہرست میں درج کی گئی ہے۔

3.0 - سہولت کاروں کی فہرست اور سہولتوں کی فراہمی:

1. آئی ایس ایم کے سہولت کاروں کی فہرست میں درج کی گئی ہے۔
2. آئی ایس ایم کے سہولت کاروں کی فہرست میں درج کی گئی ہے۔

3. 3: 7-FINE/57/2015/26 (11 2015) 7-FINE/57/2015/26

سید

4. 4: 13-B/57/2015/79 18)

(2015) سید

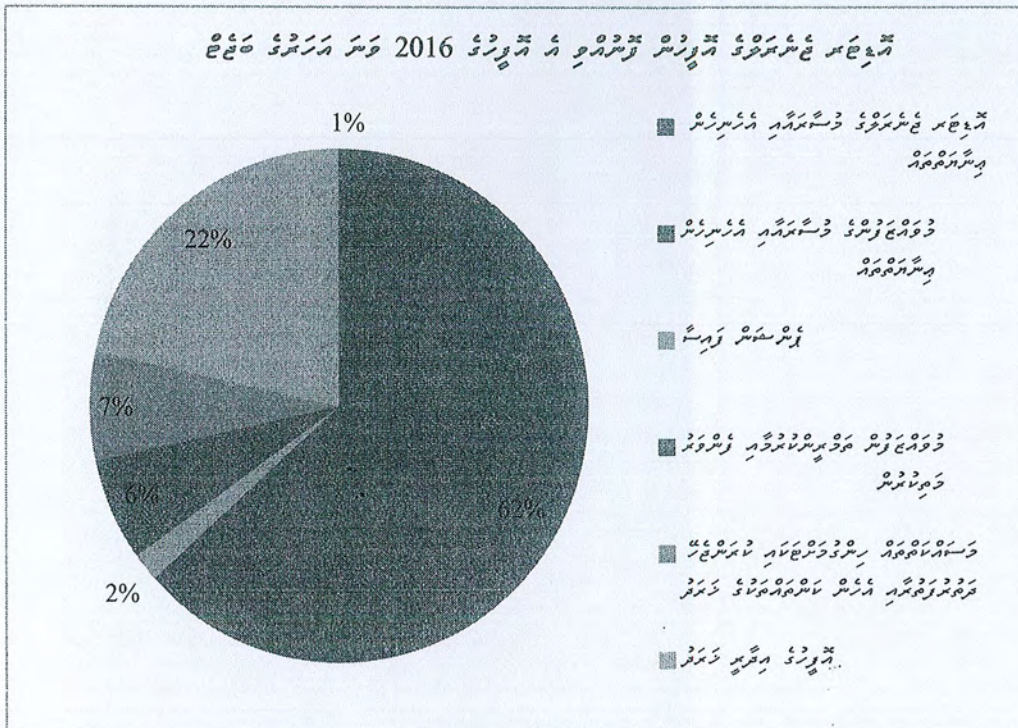
4.0 - 4.0

... 2016 ... 07 ... 13 ...

... 2016 ... 176 ...

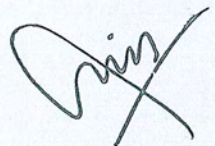
... 2016 ... 6 ...

درصد اشتغال (%)	تعداد کل (شماره)	توضیحات
1%	795,000	تعداد کل اشتغال در بخش خدمات
62%	36,815,700	تعداد کل اشتغال در بخش کشاورزی
2%	1,065,120	تعداد کل اشتغال در بخش صنعت
6%	3,832,688	تعداد کل اشتغال در بخش بازرگانی
7%	4,073,591	تعداد کل اشتغال در بخش خدمات
22%	12,825,179	تعداد کل اشتغال در بخش خدمات
100%	59,407,278	جمع کل



ههنا، تتهللا نكسارو تتهللا نكسارو 2016 وسر اررتو سلع كجارتو تتهللا نكسارو تتهللا نكسارو
سرسو نكسارو كجارتو نكسارو نكسارو نكسارو نكسارو نكسارو نكسارو نكسارو نكسارو
نكسارو.

2015 تتهللا نكسارو 19



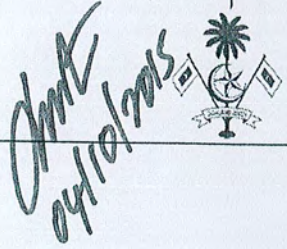
تتهللا نكسارو تتهللا نكسارو
تتهللا نكسارو تتهللا نكسارو

1) 7-FINE/57/2015/24 အထူးစီမံကိန်းအဖွဲ့၏ အစီအစဉ်အရ 2016 ခုနှစ် အစီအစဉ်အရ 2015 (2015) ခုနှစ် အစီအစဉ်အရ 2016 ခုနှစ် အစီအစဉ်အရ

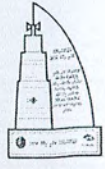


مؤسسة قطر الصحية العامة - قطر

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



مركز معلومات قطر
مركز معلومات
مركز معلومات



تقرير حسابات المدفوعات

مرفق رقم: 7-FINE/57/2015/24

تاريخ: 17 فبراير 2015

مرفق الحسابات المدفوعة من قبل المؤسسة العامة للصحة العامة في قطر،
والمرفق بالمرفق رقم 7-FINE/57/2015/24.

تاريخ: 17 فبراير 2015
مرفق رقم: 7-FINE/57/2015/24

#	مرفق	تاريخ المدفوع (مرفق)	التاريخ المدفوع (مرفق)	مبلغ المدفوع (مرفق)
1	تاريخ المدفوع من قبل المؤسسة العامة للصحة العامة	795,000	795,000	795,000
2	مرفق المدفوع من قبل المؤسسة العامة للصحة العامة	36,815,700	1,682,700	35,133,000
3	مرفق المدفوع من قبل المؤسسة العامة للصحة العامة	1,065,120	39,900	1,025,220
4	مرفق المدفوع من قبل المؤسسة العامة للصحة العامة	3,832,688	-	3,832,688
5	مرفق المدفوع من قبل المؤسسة العامة للصحة العامة	4,073,591	665,260	3,408,331
6	مرفق المدفوع من قبل المؤسسة العامة للصحة العامة	12,825,179	1,281,820	11,543,359
	المجموع	59,407,278	3,669,680	55,737,598

2016 وسر المدفوع المدفوع من قبل المؤسسة العامة للصحة العامة في قطر،
مرفق رقم 7-FINE/57/2015/24.

مرفق المدفوع المدفوع من قبل المؤسسة العامة للصحة العامة في قطر،
مرفق رقم 7-FINE/57/2015/24.

3/22	Archa	17 فبراير 2015
11:17	Iliolis	17 فبراير 2015
F		17 فبراير 2015

Handwritten signature and date: 05/10/2015

مرفق المدفوع المدفوع من قبل المؤسسة العامة للصحة العامة في قطر،
مرفق رقم 7-FINE/57/2015/24.

06981
AA373

۲۰۱۸ - ۲۰۱۶ سترينگه ۲۰۱۸

۲۰۱۶، ۲۰۱۷ سترينگه ۲۰۱۸ كورس سترينگه سترينگه سترينگه

1243 سترينگه سترينگه سترينگه

Handwritten notes and signatures at the top of the page, including a signature that appears to be 'Khan' and some illegible text.

2018 سترينگه سترينگه (10)	2017 سترينگه سترينگه (9)	2016 سترينگه سترينگه (8)	2015 سترينگه سترينگه					2014 سترينگه سترينگه (3)	2013 سترينگه سترينگه (2)
			سترينگه (4+5)	سترينگه سترينگه (6)	سترينگه سترينگه (5)		سترينگه سترينگه (4)		
					سترينگه سترينگه	سترينگه سترينگه			

56,408,319	55,608,752	56,094,578	45,789,413	23,445,588	22,343,825	44,141,933	35,141,047	29,803,541
3,652,252	3,478,335	3,312,700	3,608,858	3,319,269	289,588	2,110,708	2,715,086	281,075
60,060,571	59,087,087	59,407,278	49,398,271	26,764,858	22,633,413	46,252,641	37,856,133	30,084,616

سترينگه سترينگه سترينگه

سترينگه سترينگه سترينگه

سترينگه سترينگه سترينگه

37,628,700	37,628,700	37,725,900	35,165,400	16,181,827	18,983,573	35,165,400	28,094,923	23,618,442	210
1,065,120	1,065,120	1,065,120	992,040	445,086	546,954	992,040	908,582	763,451	213
4,491,134	4,277,270	4,073,591	2,694,336	1,680,584	1,013,752	2,737,936	2,335,315	1,632,449	221
912,345	868,900	827,524	536,368	381,319	155,049	555,868	220,689	184,013	222
7,150,653	6,843,669	7,292,923	1,944,772	1,117,955	826,817	1,882,571	2,467,403	2,404,758	223
3,752,660	3,584,419	3,832,688	1,418,994	882,533	536,462	1,405,295	485,278	693,753	225
703,395	669,900	638,000	2,219,485	2,067,321	152,164	695,805	218,709	77,388	226
704,313	670,774	638,833	818,018	688,964	129,054	707,018	410,148	429,286	228
56,408,319	55,608,752	56,094,578	45,789,413	23,445,588	22,343,825	44,141,933	35,141,047	29,803,541	سترينگه سترينگه سترينگه



2015 ۾ ڪم ۽ خرچ

2018 ۾ ڪم ۽ خرچ (10)	2017 ۾ ڪم ۽ خرچ (9)	2016 ۾ ڪم ۽ خرچ (8)	ڪم ۽ خرچ جو مجموعو (4+5)		ڪم ۽ خرچ جو فرق (4)	2014 ۾ ڪم ۽ خرچ (3)	2013 ۾ ڪم ۽ خرچ (2)
			(7)	(6)			

3,652,252	3,478,335	3,312,700	3,608,858	3,319,269	289,588	2,715,086	281,075
3,652,252	3,478,335	3,312,700	3,608,858	3,319,269	289,588	2,715,086	281,075

15,890,100	15,890,100	15,890,100	14,556,000	6,518,328	8,037,672	13,407,091	11,443,933
21,738,600	21,738,600	21,835,800	20,609,400	9,663,499	10,945,901	14,687,833	12,174,509
37,628,700	37,628,700	37,725,900	35,165,400	16,181,827	18,983,573	28,094,923	23,618,442

15,216,000	15,216,000	15,216,000	14,156,000	6,246,910	7,909,090	12,964,414	11,089,308
674,100	674,100	674,100	400,000	271,418	128,582	442,677	354,625
15,890,100	15,890,100	15,890,100	14,556,000	6,518,328	8,037,672	13,407,091	11,443,933

1,944,000	1,944,000	1,944,000	1,833,000	1,035,652	797,348	1,150,439	938,668
456,000	456,000	456,000	416,000	25,276	390,724	389,528	337,967
60,000	60,000	60,000	474,000	443,750	30,250	93,673	-
2,946,000	2,946,000	2,946,000	2,820,000	1,301,386	1,518,614	132,000	132,000
18,000	18,000	115,200	18,000	16,250	1,750	2,500	7,250
4,536,000	4,536,000	4,536,000	4,281,000	1,891,824	2,389,176	540,000	522,321
-	-	-	16,000	3,600	19,600	76,913	9,300
-	-	-	-	-	-	-	1,075



2015 ۾ ڪيل ڪم

2018 ۾ ڪيل ڪم (10)	2017 ۾ ڪيل ڪم (9)	2016 ۾ ڪيل ڪم (8)	ڪم جو مجموعو				2014 ۾ ڪيل ڪم (3)	2013 ۾ ڪيل ڪم (2)	212024
			(4+5)	(6)	(5)	(4)			
198,600	198,600	198,600	211,800	102,843	108,957	164,196	147,372	گورنر ۽ ڪوآرڊيٽر	
11,328,000	11,328,000	11,328,000	10,305,600	4,762,290	5,543,310	9,346,300	7,672,472	سهيڙيل ڪارروائي	
252,000	252,000	252,000	234,000	87,829	146,171	2,792,283	2,406,085	ٻين ڪارروائين جي ڪارروائي	
21,738,600	21,738,600	21,835,800	20,609,400	9,663,499	10,945,901	14,687,833	12,174,509	ڪم جو مجموعو	

1,065,120	1,065,120	1,065,120	992,040	445,086	546,954	908,582	763,451	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	213
1,065,120	1,065,120	1,065,120	992,040	445,086	546,954	908,582	763,451	ڪم جو مجموعو	213006

116,975	111,405	106,100	239,072	211,269	27,803	273,379	327,311	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	221
70,582	67,221	64,020	25,458	9,683	15,775	27,696	16,080	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	221001
1,459,385	1,389,891	1,323,705	1,378,894	1,085,827	293,067	889,821	599,785	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	221002
2,827,654	2,693,004	2,564,766	1,050,912	373,804	677,108	1,144,419	689,273	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	221003
16,538	15,750	15,000	-	-	-	-	-	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	221004
4,491,134	4,277,270	4,073,591	2,694,336	1,680,584	1,013,752	2,335,315	1,632,449	ڪم جو مجموعو	221999

638,172	607,783	578,841	306,736	184,415	122,321	191,497	136,402	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	222
52,755	50,243	47,850	61,550	52,750	8,800	4,706	285	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	222001
16,538	15,750	15,000	32,500	27,099	5,401	1,521	19,239	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	222002
36,383	34,650	33,000	35,000	35,000	-	8,670	9,736	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	222004
53,857	51,293	48,850	47,457	32,913	14,544	13,545	14,807	گورنر ۽ ڪوآرڊيٽر ۽ ٻين ڪارروائين جي ڪارروائي	222005



2015 ٴ ٴ ٴ

2018 ٴ ٴ ٴ	2017 ٴ ٴ ٴ	2016 ٴ ٴ ٴ	2015 ٴ ٴ ٴ			2014 ٴ ٴ ٴ	2013 ٴ ٴ ٴ
			(4+5)	(6)	(5)		
17,640	16,800	16,000	15,600	12,868	2,733	15,600	2,120
3,308	3,150	3,000	15,000	15,000	-	15,000	-
15,614	14,871	14,163	22,525	21,275	1,250	22,525	1,424
912,345	868,900	827,524	536,368	381,319	155,049	555,868	184,013

2013 ٴ ٴ ٴ

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222009 222010 222999

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190,298	181,236	172,606	151,834	56,764	95,070	139,800	140,004	102,106	223001
654,451	623,286	593,606	595,613	284,342	311,270	651,342	572,319	575,174	223002
110,250	105,000	100,000	100,000	100,000	-	-	-	324,000	223003
656,404	625,146	595,378	444,620	306,380	138,240	440,000	308,340	-	223004
194,481	185,220	176,400	106,471	71,954	34,517	104,000	41,669	50,244	223008
11,025	10,500	10,000	10,000	9,685	315	10,000	-	2,386	223009
12,853	12,241	11,658	8,452	8,452	-	8,452	5,342	2,671	223010
2,205	2,100	2,000	-	-	-	-	-	-	223011
68,906	65,625	62,500	100,807	96,627	4,179	100,000	656,830	3,353	223012
4,400,000	4,224,000	4,798,000	-	-	-	-	444,084	858,086	223016
38,588	36,750	35,000	30,000	25,635	4,365	30,000	5,778	-	223017
234,806	223,625	212,976	2,977	169	2,808	2,977	2,808	2,808	223019
-	-	-	10,000	10,000	-	10,000	-	-	223020
22,050	21,000	20,000	20,000	17,097	2,903	20,000	-	-	223024
67,032	63,840	60,800	59,000	19,000	40,000	59,000	58,590	58,590	223025
369,338	351,750	335,000	304,999	111,850	193,149	307,000	231,639	425,340	223999
7,150,653	6,843,669	7,292,923	1,944,772	1,117,955	826,817	1,882,571	2,467,403	2,404,758	



2015 ۾ ڄاڻ

2018 ۾ ڄاڻ (10)	2017 ۾ ڄاڻ (9)	2016 ۾ ڄاڻ (8)	2015 ۾ ڄاڻ			2014 ۾ ڄاڻ (3)	2013 ۾ ڄاڻ (2)
			ڄاڻ (7)	ڄاڻ (6)	ڄاڻ (5)		
418,913	398,964	379,966	172,169	52,309	119,860	107,169	71,586
2,308,319	2,198,399	2,167,097	226,514	434	226,080	226,514	312,941
121,163	115,393	109,898	141,229	68,845	72,384	127,530	200,863
219,600	219,600	554,715	698,082	600,207	97,875	763,082	108,363
223,821	213,163	203,012	-	-	-	-	-
460,845	438,900	418,000	181,000	160,738	20,262	181,000	6,420
3,752,660	3,584,419	3,832,688	1,418,994	882,533	536,462	1,405,295	693,753

ڄاڻ (1)

(1)

225 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 225001 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 225002 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 225003 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 225004 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 225005 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 225006 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ

226 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226002 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226006 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226007 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226008 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226009 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226010 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226014 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ
 226016 ڪوٽيشن ۾ ڄاڻ ڪرڻ لاءِ ڄاڻ



2015 ۾ ڪم ۽ خرچ

(10) 2018ع ۾ خرچ ٿيل رقم	(9) 2017ع ۾ خرچ ٿيل رقم	(8) 2016ع ۾ خرچ ٿيل رقم	2015ع ۾ خرچ ٿيل رقم		(4) ٿيل رقم	(3) 2014ع ۾ خرچ ٿيل رقم	(2) 2013ع ۾ خرچ ٿيل رقم
			(7) 2015ع ۾ خرچ ٿيل رقم	(5) 2015ع ۾ خرچ ٿيل رقم			

-	-	-	30,000	-	30,000	-	429,286
704,313	670,774	638,833	596,813	80,205	677,018	410,148	228006
-	-	-	62,151	48,849	-	-	228007
704,313	670,774	638,833	688,964	129,054	707,018	410,148	229001

484,824	461,738	439,750	280,750	-	130,750	52,958	90,339	423001
666,461	634,725	604,500	347,774	150,414	381,450	98,731	120,628	423002
11,025	10,500	10,000	-	-	-	-	-	423004
55,125	52,500	50,000	50,000	-	50,000	-	-	423005
289,020	275,258	262,150	31,287	30,213	2,500	77,306	-	423006
337,365	321,300	306,000	457,008	-	372,008	-	-	423007
1,554,856	1,480,815	1,410,300	2,152,451	108,961	1,174,000	2,486,092	70,108	423008
110,250	105,000	100,000	-	-	-	-	-	423999
143,325	136,500	130,000	-	-	-	-	-	424001
3,652,252	3,478,335	3,312,700	3,319,269	289,588	2,110,708	2,715,086	281,075	ڪم ۽ خرچ



ڪم ۽ خرچ جو مجموعو 2018ع ۾ 3,652,252 روپيا، 2017ع ۾ 3,478,335 روپيا، 2016ع ۾ 3,312,700 روپيا، 2015ع ۾ 3,319,269 روپيا، 2014ع ۾ 2,715,086 روپيا، 2013ع ۾ 281,075 روپيا ۽ 2012ع ۾ 429,286 روپيا ٿيو.



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2018 - 2016

Table with 17 columns: ID, Name, Description, Amount, etc. containing financial data for various projects and departments.



ردیف	شرح	212999	212927	212024	212004	212009	212005	212002	211001	شرح	ردیف
163,630.00		58,800	18,000	24,000	212608	212608	3,000	9,000	46,000	00130	114
178,630.00		58,800	18,000	24,000	24,000	24,000	3,000	24,000	46,000	00128	123
180,430.00	18,000	58,800	1,800				430	9,000	46,000	71527131	115
166,630.00		58,800	18,000	24,000	24,000	24,000	470	12,000	46,000	00146	123
178,630.00		58,800	18,000	24,000	24,000	24,000	400	24,000	46,000	00153	117
163,630.00		58,800	18,000	24,000	24,000	24,000	430	9,000	46,000	00154	118
174,630.00		58,800	18,000	24,000	24,000	24,000	470	18,000	46,000	0056158	119
178,630.00		58,800	18,000	24,000	24,000	24,000	400	24,000	46,000	00164	120
163,630.00		58,800	18,000	24,000	24,000	24,000	430	9,000	46,000	00168	121
163,630.00		58,800	18,000	24,000	24,000	24,000	450	9,000	46,000	00173	122
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00175	123
163,630.00		58,800	18,000	24,000	24,000	24,000	470	9,000	46,000	00176	124
163,630.00		58,800	18,000	24,000	24,000	24,000	470	9,000	46,000	00177	125
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00181	126
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00182	127
163,630.00		58,800	18,000	24,000	24,000	24,000	470	9,000	46,000	00189	128
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00190	129
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00193	130
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00200	131
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00201	132
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00203	133
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00204	134
176,630.00		58,800	18,000	24,000	24,000	24,000	400	18,000	46,000	00207	135
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00208	136
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00210	137
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00211	138
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00212	139
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00213	140
163,630.00		58,800	18,000	24,000	24,000	24,000	400	9,000	46,000	00214	141
177,630.00		58,800	18,000	24,000	24,000	24,000	400	18,000	46,000	00215	142
107,200.00		54,000	12,000				400	2,000	36,000	43391143	143
107,200.00		54,000	12,000				400	2,000	36,000	00213	144
107,200.00		54,000	12,000				400	2,000	36,000	00222	145
325,700.00		94,800	30,000	24,000	24,000	24,000	3,000	24,000	118,000	00223	146
279,000.00		82,800	30,000	24,000	24,000	24,000	3,000	24,000	118,000	00224	147
166,200.00		58,800	18,000	24,000	24,000	24,000	2,000	12,000	46,000	00225	148
166,200.00		58,800	18,000	24,000	24,000	24,000	2,000	12,000	46,000	00226	149
166,200.00		58,800	18,000	24,000	24,000	24,000	2,000	12,000	46,000	00227	150
166,200.00		58,800	18,000	24,000	24,000	24,000	2,000	12,000	46,000	00228	151
166,200.00		58,800	18,000	24,000	24,000	24,000	2,000	12,000	46,000	00229	152
166,200.00		58,800	18,000	24,000	24,000	24,000	2,000	12,000	46,000	00230	153
376,613,700.00		322,880.00	4,236,800.00	2,944,800.00	68,800.00	456,800.00	2,000	1,544,800.00	674,188.00	15231800.00	123

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موضوع	2016	2016		موضوع
		مبلغ	عدد	
423001	30,000	3,000	10	423001
	30,000	3,000	10	
	10,500	3,500	3	
	87,500	2,500	35	
	65,000	65,000	1	
	24,000	12,000	2	
	12,000	12,000	1	
	3,000	3,000	1	
	750	750	1	
	85,000	85,000	1	
		1,500	7	
		2,500	7	
	15,000			
	15,000			
	12,000	4,000	3	
	50,000			
	439,750			
	28,000	7,000	4	
	300,000	25,000	12	
	65,000	65,000	1	
	39,000	13,000	3	
	37,000	18,500	2	
	74,000	18,500	4	
	10,000	10,000	1	
	35,000	35,000	1	
	4,000	4,000	1	
	5,000	5,000	1	
	7,500	7,500	1	
	604,500			
	10,000			
	10,000			
	50,000			
	50,000			
	14,400	7,200	2	



صنف ڪوڊ	صنف ڪوڊ	2016 آڊيٽ			مجموعه
		پيداوار	خرج	بچاء	
		18,750	750	25	گهٽتاءَ جو
		45,000	3,000	15	بچاءَ جو
		10,000	2,000	5	بچاءَ جو 05
		4,000	2,000	2	بچاءَ جو 02
		150,000	50,000	3	بچاءَ جو 01
		20,000			بچاءَ جو 03
		262,150			
					423007 بچاءَ جو
		80,000	80,000	1	بچاءَ جو
		65,000	65,000	1	بچاءَ جو
		161,000	2,300	70	بچاءَ جو
		306,000			
					423008 بچاءَ جو
		108,500	15,500	7	بچاءَ جو
		935,000	17,000	55	بچاءَ جو
		49,000	7,000	7	بچاءَ جو
		50,000	25,000	2	بچاءَ جو
		40,000	8,000	5	بچاءَ جو
		16,000	4,000	4	بچاءَ جو
		2,500	500	5	بچاءَ جو
		6,500	6,500	1	بچاءَ جو
		4,800	2,400	2	بچاءَ جو
		45,000	45,000	1	بچاءَ جو
		126,000	18,000	7	بچاءَ جو
		9,000	3,000	3	بچاءَ جو
		4,000	2,000	2	بچاءَ جو
		10,000	10,000	1	بچاءَ جو
		4,000	4,000	1	بچاءَ جو
		1,410,300			
					423999 بچاءَ جو
		100,000	100,000	1	بچاءَ جو
		100,000			
		130,000	65,000	2	بچاءَ جو
		130,000			
		3,312,700			



گورنمينٽ آف پنجاب، اسلام آباد، 15/01/2016 تي منظور ڪيل آڊيٽ رپورٽ جو حصو آهي.

بے قرضگی: آئی ایس ایس ایم سی کے پورے 2016 ورک ورکنگ سلسلے میں "انٹرنیٹ ویج" کی طرف

توجہ 2016"

7-PINE/57/0015/24



AUDITOR GENERAL'S OFFICE

REPUBLIC OF MALDIVES

ACTIVITY PLAN FOR 2016

October 2015

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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.

This plan describes the AGO's strategy and planned development initiatives during 2016 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 addition, the plan aims to present the objectives, action steps and timeframe for the Technical Services Department, Corporate Services Department and Human Resource Development (HRD). It addresses how the Departments will progress to support AGO's strategy and growth.

In summary, in 2016 the AGO plans to deliver:

Department 1: Financial Statement Audit - Public Sector

- The financial statement audit of 13 ministries
- Review of 42 local council audits

Department 2: Financial Statement Audit – SOEs and Statutory bodies

- The financial statement audit of 25 SOEs; 22 of which will be undertaken by private sector audit firms on behalf of the Auditor General;
- The financial statement audit of 17 statutory bodies.
- Financial audit of 10 donor-funded projects
- Special review of SOEs requested by Public Accounts Committee.
- Review of 42 local council audits

Department 3: Compliance and Special Audits

- 3 Special investigations and reviews
- 3 Compliance pilot audits
- Review of 42 local councils

Department 4: Performance Audit

- 3 Performance audit studies
- 2 Performance reviews of donor-funded projects
- 4 Performance reviews State-owned enterprises (SOEs)
- Review of 42 local council audits

Department 5: Consolidation, Debt and Revenue Audit

- 17 Audit opinions on the financial statements of public sector entities
- Review of 41 local council audits

Department 6: Technical Services Department

- Licensing, Quality Control, Methodology Development and Project Management
- Reporting and Follow-up
- Legal Services
- Information Systems Audit and TeamMate Administration
- Audit Planning and Portfolio Management

Department 7: Corporate Services Department

- Information and Communication Technology
- Administration & Procurement
- Accounts and Finance

Department 8: Human Resource Development

- Human Resource and training and development needs of the AGO

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 2016 AGO work plan

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.

General Priorities

The current staff strength of the AGO is 136 staff (including AG, AAGs and staff undergoing long-term overseas training). Recruitment before the end of 2015 will involve a further 2 staff; and the budget requested for 2016 allows for an increase of another 14 staff bringing the total for the AGO of 152. 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 2015 was to undertake the financial audits of the 2014 accounts of Ministries and State-owned Enterprises (SOEs) and to clear the backlog of reports outstanding from the 2011, 2012 and 2013 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 2015 a programme of compliance audits of local authorities.

In 2016 the AGO will build on this progress. All 2015 ministry audits, statutory bodies and SOE audits will be planned by the end of 2015 (and interim audits will be completed for the larger entities). This will put the AGO in a good position to complete the 2015 audits by the 31st May 2016 deadline, which is set out in the Law on Public Finances (Law No. 3/2006).

The AGO plans to change its approach to local council audits by outsourcing these audits – except for audits of local councils in southern atolls falling within the remit of AGO's Addu branch – to small and medium practices (SMPs) plying their trade in the Maldives. The AGO will be mainly responsible for setting the standards for and ensuring quality of

these audits; the audit directorates would be assigned the task of reviewing the outsourced local council audits. This would ensure an adequate and appropriate response to the amendment to the Public Finance Act with the AGO's ability to discharge its legal mandate greatly enhanced. Due to a lack of capacity within local councils to prepare financial statements in accordance with the applicable financial reporting framework, the AGO has thus far been unable to conduct financial statement audits of local councils mandated under public finance legislation. Therefore, the AGO is providing leadership in training of accounting staff at local councils to prepare financial statements. In this regard resources allocated in 2015 annual work programme for 2014 local council audits will be reallocated to training of local council staff.

The AGO has continued its performance audit capacity building efforts to deliver a programme of performance audits, with the help of the World Bank Development project. Two pilot performance audits planned for 2015 have been completed – an audit report has been published in respect of one of these performance audits while another report is in the pipeline. The proposed programme is shown on page 26. Also under the project, the AGO plans to conduct information systems audits. In 2015 pilot audits of performance and information systems will be conducted under the guidance of project consultants.

Office structure

To help focus the AGO's work and to help manage its deliveries, the AGO has organized itself into five Audit Departments and three Support Service Departments:

	Audit Departments	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
5	Consolidation, Debt and Revenue Audit	Financial Statement audit and Compliance audit
	Support Service Departments	Type of Support Service
1	Technical Services Department	Planning, quality control, reporting, portfolio management and professional development, Information systems unit.
2	Corporate Services Department	Stakeholder relations, legal services, financial interest monitoring and AGO library Finance, Administration, IT, MIS, maintenance and logistics
3	Human Resource Development	Human resources

	<p>Deliver short-term and long-term training based on the needs assessment.</p> <p>Coordinate the AGO's efforts towards the use of overseas training to meet staff development needs identified by Human Resources Unit.</p> <p>Conduct research pertinent to the AG's mandate.</p>
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The new structure has been established during the current fiscal year. Some key positions, however, have remained vacant over this time, and these need to be filled to ensure adequate management services oversight.

Technical Services Department

1. Licensing, Quality Control, Methodology Development and Project Management 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.
- III. Managing and monitoring the World Bank funded project (Capacity development support project)

#	Main Activity	Action steps	Timeframe	Responsible party
1.	Methodology Development	1. Drafting technical memo's	Jan - Dec	Manager & Staff
		1. Coordinating work group meetings on methodology issues.	Jan - Dec	Director, Manager & staff
		2. Coordinating ISSAI implementation by monitoring action plan of facilitator.	Subject to AGO's implementation policy	Director, Manager & staff

	Main Activity	Action steps	Timeframe	Responsible party
2.	Enforcement of the 'regulation for statutory audit and assurance services in the Maldives	1. Collect application from applicants/ process the forms and submit to LDC committee for approval.	Jan - Dec	staff
		2. Provide secretarial support to Licensing and Disciplinary Committee established under the said regulation	Jan - Dec	staff
		3. Issue certificates on approval by committee	Jan - Dec	Manager & staff
		4. Review and monitor the work of licensed auditors and firms.	Jan - Dec	Director and manager

	Main Activity	Action steps	Timeframe	Responsible party
3.	Quality assurance reviews	Reporting of Pilot post audit reviews of pilot audits of financial year 2014.	Oct- Dec (2015)	Director and manager
		2.Planning and conducting QA reviews of 2015		Director, manager and other staff members

		Audits - 6 Financial Audits - 2 performance Audit - 2 Compliance/ special Audit	Jun - Dec	
		Reporting QA reviews of 2015 Audits	Oct 2015- March 2016	Director & manager

	Main Activity	Action steps	Timeframe	Responsible party
		Administration of project activities : - Documentation - Communication - Coordination with consultants	Jan - March	Director and manager
4.	Project management	Reporting to World bank - Financial Reports - Progress Reports	Jan - March	Director, manager and other staff members
		Steering committee - Reporting to steering committee - Arranging meetings	Jan - March	Director & manager
		Managing project Activities and monitoring progress - Make arrangements to carry out project activities. - Monitor and record progress under each planned activity	Jan - March	Manager and other staff members

2. Reporting & Follow-up Unit

This unit is responsible for regularly following up on audit recommendations made by the Auditor General and providing legal services required in connection with the work of the AGO.

Work Plan

Action Objectives	Action Steps	Timeframe	Responsible Party
Timely reporting of AGO's quarterly performance	Preparation of quarterly reports to be submitted to Parliament and published on the AGO website	15 th day of the month following the end of every quarter	Manager & Staff
Follow-up of audit recommendations to ensure that these are appropriately addressed by the entities.	<ol style="list-style-type: none"> 1. Communicate regularly with audited bodies and other authorities responsible for implementing audit recommendations 2. Establish contact with relevant staff of audited entities 3. Report to AG on the status of audit recommendations 4. Update data on TeamCentral 	January – December	TECH Director and unit staff

3. Information Systems Audit and TeamMate Administration Unit

Information Systems Audit Unit has been established to meet the growing needs for audits of information systems resulting from the increased use of ICT across the public sector for the delivery of public services.

The objectives of this unit is to provide assurance on whether the development, implementation and maintenance of IT systems at public entities help them meet their objectives, safeguards information assets and maintains data integrity.

Information System audits will be performed either in conjunction with financial, compliance, special and performance audits or as a stand-alone exercise.

Currently, there are three members of AGO staff, which include a manager and two senior auditors, are working in the IS audit unit.

Apart from audit duties the unit is also responsible for the administration of TeamMate® audit management software, and provides technical support to audit staff.

Staff resources

	INPUTS	HOURS
Directors		
Managers	35 hrs x 52 wks. x 01 staff	1,820
Senior Auditors	35 hrs x 52 wks. x 02 staff	3,640
TOTAL (A)		5,460
Less Non-Audit Work Hours		
Public Holidays	20 days x 7hrs x 3 staff	420
Annual Leave	30 days x 7hrs x 3 staff	630
Family responsibility leave	8 days x 7hrs. x 3 staff	168
Management	1,820 x 10%	182
Sick Leave	15 days x 7hrs. x 3 staff	315
TeamMate	1,820 x 50%	910
Maternity leave	60 days x 7 hrs. x 0 staff	0
Study Leave	5 days x 7 hrs. x 2 staff	70
In-house training	30 hrs. x 3 staff	90
Short term Courses	10 days x 7 hrs. x 2 staff	140
TOTAL (B)		2,925
	NET HOURS AVAILABLE (A - B)	2,535

Planned outputs

AUDIT JOBS	Type of Audit	2016 AUDIT	
		Indicative Budget (Hrs.)	To be completed by
ASYCUDA System Audit	I.S Audit	1,155	
Pilot audit In-house	I.S Audit	290	
S.A.P System Audit	I.S Audit	2,013	
MIRA System Audit	I.S Audit	1,848	
AUDIT HOURS REQUIRED (A)		5,306	

Resource Summary

Total number of hours available	2,535
Total number of hours required	5,306
Resource shortage	(2,771)

4. Audit Planning and Portfolio Management Unit

This unit is charged with maintaining and updating information on the audited bodies in the client portfolio database maintained at the AGO and compiling the AGO Annual Work Plan and Strategic Audit Plan.

Work Plan

Action Objectives	Action Steps	Timeframe	Responsible Party
Management of audit portfolio	<ol style="list-style-type: none"> Continually update information about audited organizations. Establish contact with relevant staff of audited entities 	January 2015– December 2015	Portfolio Manager & Staff
Strategic and Annual audit Planning	Preparation of strategic audit plan (2017-2019)	30 June 2016	Manager & Staff
	Preparation of Annual Work Programme or Operational Plan	30 June 2016	Manager & Staff

5. Legal services unit

This unit will be established in October 2015 to support AGO's initiative in establishing a Professional Accountancy Organization (PAO) through an act of Parliament. In addition, the legal services unit will provide support to the Auditor General (AG) by reviewing on a regular basis, the AG's legal mandate, and where necessary, will advise the AG on amendments to audit legislation in line with international best practice. The legal services unit will also have a remit to respond to requests from Parliament and other stakeholders to comment on draft legislation through collaboration with subject matter experts at the AGO or those commissioned by the AG.

Corporate Services Department

The main function of this department is providing administrative and logistics support in order for the audit departments to function effectively. Corporate services department is responsible for proper management of the AGO budget while ensuring that the AG is able to discharge his legal mandate in an effective manner

through the deployment of adequate resources; the department is also responsible for timely procurement and regular maintenance of AGO's assets. The following are the work plans of functional units operating under the corporate services department:

1. Work Plan-Information Communication Technology Unit (ICT)

Action Objectives	Action Steps	Timeframe	Responsible Party
Implementing a virtual network	<ul style="list-style-type: none"> •Check out the options VPN service provider •Develop criteria for bid awarding •Public bidding process •Have a trial run and see which party provide the best solution •Award the contract to the winner 	January-February	
Installation of Backup server offsite	<ul style="list-style-type: none"> •Seek options •Select the best option •Install at offsite 	March	
Installation of a new backup system at office	<ul style="list-style-type: none"> •Analyze the requirement •Approve a back-up policy •Install the back-up 	February	
Server virtualization	<ul style="list-style-type: none"> •Seek options •Select the best option •Check the security features •Procure the required hardware •Implement 	April	
AGO- Intranet development	<ul style="list-style-type: none"> •Design and develop a portfolio management system for audit •Develop a help-desk system •Develop an asset management system •Setup internal control of intranet (User rights/permission management of AGO-Intranet) 	July	
Software Installation and management	<ul style="list-style-type: none"> •Library software •HR Software •Installation of genuine OS / Windows – in office systems 	Throughout the year	
ICT Routine works	<ul style="list-style-type: none"> •Office network and server management •Troubleshooting office IT machineries •Updating and maintaining software packages •Backing up office data •Managing user database and folder access •Website Administration 	Throughout the year	
Print, publish and disseminate audit reports	Enabling compliance with the Audit Act	Throughout the year	Director and support staff

2. Work Plan-Administration & Procurement Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
General administration	<ul style="list-style-type: none"> •Reception •Entry and dispatch •Correspondence handling •Administrative and clerical works •Disposal of fixed assets 	January – December	Manager Admin & Procurement
Procurement	<ul style="list-style-type: none"> •Maintain the register •Making POs •Work with bid committee •Make purchases •Forward details to Accounts Unit for Fixed Asset/Inventory purposes •Forward bills for payment 	January – December	Manager Admin & Procurement
Security and maintenance	<ul style="list-style-type: none"> •Office cleaning •Security •Pest control •Repair and maintenance of office premises and other assets 	January – December	Manager Admin & Procurement
Development work	<ul style="list-style-type: none"> •Process re-engineering of major tasks, such as procurement process •File system re-arrangement for archiving and easy access of old documents 		
Develop and maintain post completion survey mechanism	Sustained improvement in the audit process and the performance of auditors.	After every audit	Director and support staff
Develop and maintain a complaints mechanism	Creation of a pathway for the general public and other entities to reach out to Auditor General's Office	Before the end of January 2015	Director and Support Staff
Establish a good working relationship with Majilis and Public Accounts Committee(PAC)	Better understanding of the audit process by the Parliament and the PAC. Improved relations with the PAC leading to better cooperation which would help the AGO to seek much needed assistance from the Committee for efficient and effective discharge to the AG's mandate.	Throughout the year	Director
Establish and maintain good and mutually beneficial relationship with other SAIs and international bodies.	Better opportunities and increased assistance for the staff development as well as office development. Improved technical capacity.	Throughout the year	Director and support Officer
Collect and compile AGO History	Organisational memory of the AGO preserved.	3 rd quarter	Director and support staff
Develop an archiving policy	Proper maintenance of records and easier	1 st quarter	Director and support

Action Objectives	Action Steps	Timeframe	Responsible Party
for the AGO	access to information.		staff
Establish a mechanism to disseminate information	Compliance with Right to Information Act achieved. Image of AGO enhanced.	1 st quarter	Director and support staff
Conduct awareness programs about asset declaration	Awareness among the public officials subject to asset declaration created.	First quarter	Director and support staff
Develop Asset Declaration Regulation	A more transparent mechanism for monitoring financial interests of public officials subject to asset declaration established. Improved clarity to the process of asset declaration.	First quarter	Director and support staff
Training and support to persons working on behalf of public officials to complete and submit Asset Declaration Forms.	Efficiency, effectiveness and timeliness in collection of information on financial interests of public officials subject to declaration of assets.	First quarter	Director and support staff

3. Work Plan-Accounts and Finance Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Annual budgeting and Financial Planning	<ul style="list-style-type: none"> •Coordinate with other departments to get the details of annual work plan make budgetary provisions •Prepare office budget and get the ex-com feedback •Send budget to PAC/Finance 	September /October	Manager- Accounts & Finance
Preparation of annual accounts for annual audit	•Make annual accounts, notes to accounts, reconciliation statements, and other documents	February	Manager- Accounts & Finance
Budget Management	<ul style="list-style-type: none"> •Making expenditure plan •Preparation of monthly, weekly reports •Making budget control •Petty cash 	January - December	Manager- Accounts & Finance
Routine works	<ul style="list-style-type: none"> •Voucher recording, filing •SAP Entry •Updating books/ledgers •Making payments and receipts •Deposits and reconciliations •Safe management 	January - December	Manager- Accounts & Finance

Human Resource Development Department (HRD)

This Department is charged with: (a) managing human capital of the AGO; and (b) coordinating and conducting various trainings aimed at developing human resource capacity; and (c) assessing development needs of the AGO for efficient and effective discharge of the AG's mandate. As such, the HRD is expected to deliver short and long-term training and coordinate the AGO's efforts towards the use of overseas training to meet staff development needs identified by Human Resources Unit. In addition, the HRD is also responsible for the maintenance of the AGO library.

1. Work Plan- Training and Knowledge Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Policy Approval	Standardisation of the process by having the following policies in place <ul style="list-style-type: none"> - Training policy - Administrative policies - Academic policies 	January	Director TDD and Board
Staff Development & Capacity building	Building capacity within TDD to provide coaching, counselling and delivery of soft skills training programs in house. <ul style="list-style-type: none"> - NLP – certification - Coaching certification - Counselling certification - Life Skills Facilitator Training 	March – October	Management
Training Need Assessment	Identifying the AGO training requirements <ul style="list-style-type: none"> - Individual requirement (Performance appraisal) - Departmental training requirement (development plan) and - Organizational requirement (Strategic plan) 	January	Director TDD
Develop 09 training programs / courses	Designing, developing and delivering high impact, tailor-made training program to meet the AGO training needs <ul style="list-style-type: none"> - Based on KAS shortage identified by the Training Need Assessment 	03 programs in each quarter	Director TDD
Training Delivery	Delivering at least 12 training sessions in house during the first year <ul style="list-style-type: none"> - 5 technical training - 4 Proficiency training - 1 Development training - 2 Seminar Securing sponsorships for trainings provided by other training providers	According to training calendar	TDD

Action Objectives	Action Plans	Timeframe	Responsible Party
	<ul style="list-style-type: none"> - Workshops - Training- local - Training overseas 		
Staff Development Plan	Identifying the development plan of each employee <ul style="list-style-type: none"> - Individual plan 	March	Each employee
Staff Development – Long term courses	Providing developmental opportunities to AGO staff in a cost effective and convenient way. <ul style="list-style-type: none"> - Setup cost to offer ACCA in house - Scholarship scheme (Local) - Scholarship Scheme (overseas) 	June	Director TDD
Affiliation	Gaining recognition and acceptance for the programs offered at TDD <ul style="list-style-type: none"> - To affiliate with foreign institutions and SAIs 	August	Director TDD
E- Learning	Creating a platform to share knowledge, experience and content among staff members. <ul style="list-style-type: none"> - E Resources repository - Discussion Forum - Content management & Sharing platform 	September	Director TDD
Software	Automating the administrative process for greater efficiency and effectiveness. <ul style="list-style-type: none"> - Student Data Base - Student portal - Course management software 	September	Director TDD
Accreditation	Complying with the National Qualification Framework and to accredit TDD programs. <ul style="list-style-type: none"> - Formal registration process - Develop course according to MQA guidelines - Get MQA accreditation for courses 	September	Director TDD
Newsletter			
Strategic Development			

2. Work Plan-Human Resources Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
HRM System implementation	<ul style="list-style-type: none"> •Data transfer •Trial run •Solve system problem •Migrate to HR Software 	January-March	Manager HR
HR Policy & System review	<ul style="list-style-type: none"> •Ensure compatibility of existing polices and HR Software 	March – June	Manager HR
Set up a grievance & harassment reporting procedure	<ul style="list-style-type: none"> •Make policy document •Form a committee •Report to Excom for approval 	January-February	Manager HR
Ensure Best Practice and Legal Compliance	<ul style="list-style-type: none"> •Continuously review employment policies , practices and procedures 		Manager HR
Personal Development Plan	<ul style="list-style-type: none"> •Make the plan template •Approve the template •Give training on how to make a PDP •Collect individual PDP 		Manager HR
HR Routine works	<ul style="list-style-type: none"> •Carry out all the daily, weekly, monthly and annual tasks, as per the set deadlines and organizational requirement. 	January - December	Manager HR

Human resources and office development initiatives taken by AGO

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 has commenced in 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 2015 budget, additional resources have been requested to ensure that the AGO can gain the maximum benefit possible from the project. For example 50 additional teammate licenses 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 Standards of Supreme Audit Institutions (ISSAIs) and International Standards on (ISAs);
- 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.

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:

Entity	Budget 2015
1. Attorney General's Office	118,571,465
2. Ministry of Health	3,258,034,347
3. Ministry of Home Affairs	1,227,692,155
4. Ministry of Housing & Infrastructure	1,577,069,759
5. Ministry of Youth & Sports	340,000,000
6. Ministry of Islamic Affairs	125,516,456
7. Ministry of Tourism, Arts and Culture	125,011,808
8. Ministry of Defense & National Security	1,049,609,292
9. Ministry of Education	2,505,827,216
10. Ministry of Environment & Energy	761,830,228
11. Ministry of Fisheries and Agriculture	165,919,213
12. Ministry of Foreign Affairs	176,179,533
13. Ministry of Law & Gender	136,657,390

Furthermore, the EXCOM has decided to contract out all the local council audits to private sector audit firms. However, directors would be responsible to review the work of contract auditors. As such, Public Sector audit department is responsible to review 42 local council audits.

Contract out assignments (42)

#	Atoll	Entity
1	SH	Secretariat of the North Miladhunmadulu Atoll Council
2	N	Secretariat of the South Miladhunmadulu Atoll Council
3	GA	Secretariat of the North Huvadhuatholhu Atoll Council
4	GDH	Secretariat of the South Huvadhuatholhu Atoll Council
5	GN	Secretariat of the Fuvammulah Atoll Council

6	LH	Secretariat of the Hinnavaru Council, Faadhippolhu
7	LH	Secretariat of the Naifaru Council, Faadhippolhu
8	LH	Secretariat of the Kurendhoo Council, Faadhippolhu
9	LH	Secretariat of the Olhuvelifushi Council, Faadhippolhu
10	L	Secretariat of the Kalaidhoo Council, Hadhdhunmathi
11	L	Secretariat of the Gaadhoo Council, Hadhdhunmathi
12	L	Secretariat of the Maamendhoo Council, Hadhdhunmathi
13	L	Secretariat of the Hithadhoo Council, Hadhdhunmathi
14	L	Secretariat of the Kunahandhoo Council, Hadhdhunmathi
15	GA	Secretariat of the Kolamaafushi Council, North Huvadhuatholhu
16	GA	Secretariat of the Vilin'gili Council, North Huvadhuatholhu
17	GA	Secretariat of the Maamendhoo Council, North Huvadhuatholhu
18	GA	Secretariat of the Nilandhoo Council, North Huvadhuatholhu
19	GA	Secretariat of the Dhaandhoo Council, North Huvadhuatholhu
20	GA	Secretariat of the Dhevvdhoo Council, North Huvadhuatholhu
21	GA	Secretariat of the Kon'dey Council, North Huvadhuatholhu
22	GA	Secretariat of the Gemanafushi Council, North Huvadhuatholhu
23	GA	Secretariat of the Kan'duhulhudhoo Council, North Huvadhuatholhu
24	GDH	Secretariat of the Thinadhoo Council, South Huvadhuatholhu
25	GDH	Secretariat of the Madavli Council, South Huvadhuatholhu
26	GDH	Secretariat of the Hoan'dedhdhoo Council, South Huvadhuatholhu
27	GDH	Secretariat of the Nadellaa Council, South Huvadhuatholhu
28	GDH	Secretariat of the Gadhdhoo Council, South Huvadhuatholhu
29	GDH	Secretariat of the Rathafandhoo Council, South Huvadhuatholhu
30	GDH	Secretariat of the Vaadhoo Council, South Huvadhuatholhu
31	GDH	Secretariat of the Fiyoaree Council, South Huvadhuatholhu
32	GDH	Secretariat of the Faresmaathodaa Council, South Huvadhuatholhu
33	GN	Secretariat of the Fuvammulaku Dhoondigan Council, Gnayviyani
34	GN	Secretariat of the Fuvammulaku Malegan Council, Gnayviyani
35	GN	Secretariat of the Fuvammulaku Funadu Council, Gnayviyani
36	GN	Secretariat of the Fuvammulaku Miskihmagu Council, Gnayviyani
37	GN	Secretariat of the Fuvammulaku Maadhadu Council, Gnayviyani
38	GN	Secretariat of the Fuvammulaku Hoadhadu Council, Gnayviyani
39	GN	Secretariat of the Fuvammulaku Dhiguvaandu Council, Gnayviyani
40	GN	Secretariat of the Fuvammulaku Dhadimagu Council, Gnayviyani
41	Male	Secretariat of the Male City Council
42	ADDU	Secretariat of the Addu City Council

Following a decision by the EXCOM to outsource major part of local council audits, the resources that were planned to be used for those assignments would then be used in

financial statements audit of public bodies. Under the policy of enhancing the scope of financial statement audits, this department would visit nine islands in three different atolls. Details of the entities that would be covered under this programme are given below.

	Island	MoE	MoH	DJA
1	HA. Atoll			
	Ihavandhoo	School	Health Center	Magistrate Court
	Kelaa	School	Health Center	Magistrate Court
	Dhidhdhoo	AEC	Hospital	Magistrate Court
2	HDh. Atoll			
	Makunudhoo	School	Health Center	Magistrate Court
	Vaikaradhoo	Atoll School	Health Center	Magistrate Court
	Kulhudhuffushi	AEC	Hospital	Magistrate Court
3	Th. Atoll			
	Thimarafushi	AEC	Health Center	Magistrate Court
	Veymandoo	School	Hospital	Magistrate Court
	Vilufushi	School	Health Center	Magistrate Court

Staff resources

	INPUTS	HOURS
Directors	35 hrs. x 52 wks. x 01 staff	1,820
Managers	35 hrs. x 52 wks. x 03 staff	5,460
Senior Auditors	35 hrs. x 52 wks. x 04 staff	7,280
Auditors	35 hrs. x 52 wks. x 10 staff	18,200
Assistant Auditors	35 hrs. x 52 wks. x 09 staff	16,380
TOTAL (A)		49,140
Less Non-Audit Work Hours		
Public Holidays	20 days x 7hrs x 27 staff	3,780
Annual Leave	30 days x 7hrs x 27 staff	5,670
Family responsibility leave	10 days x 7hrs x 27 staff	1,890
Sick Leave	12 days x 7hrs x 27 staff	2,268
Management	(1,820+5,460) x 50%	3,640
In-house training (CPD)	52 hrs. x 27 staff	1,404
Short term Courses – India/Malaysia/Sri Lanka)	50 days x 7 hrs.	350
Maternity leave	60 days x 7 hrs. x 2 staff	840
Release from work for exam	46 days x 7 hrs.	322
Hrs. lost due to Ramadan	22 days x 2.5 hrs. x 25 staff	1,375
TOTAL (B)		21,539
NET HOURS AVAILABLE (A – B)		27,601

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 31st March every year.

The Department will also contribute resources amounting to **1,680** hours to review the work of contact auditors of Local Council Audits.

Resource requirement for audit of Ministries

AUDIT JOBS	2015 FINAL AUDIT		2016 INTERIM AUDIT	
	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
Ministries				
1. Attorney General's Office	176	31/05/2016	200	31/12/2016
2. Ministry of Health	1,760	31/05/2016	2,000	31/12/2016
3. Ministry of Home Affairs	1,232	31/05/2016	1,400	31/12/2016
4. Ministry of Housing & Infrastructure	704	31/05/2016	800	31/12/2016
5. Ministry of Youth & Sports	572	31/05/2016	650	31/12/2016
6. Ministry of Islamic Affairs	572	31/05/2016	650	31/12/2016
7. Ministry of Tourism, Arts and Culture	528	31/05/2016	600	31/12/2016
8. Ministry of Defense & National Security	1,056	31/05/2016	1,200	31/12/2016
9. Ministry of Education	1,760	31/05/2016	2,000	31/12/2016
10. Ministry of Environment & Energy	616	31/05/2016	700	31/12/2016
11. Ministry of Fisheries and Agriculture	616	31/05/2016	700	31/12/2016
12. Ministry of Foreign Affairs	748	31/05/2016	850	31/12/2016
13. Ministry of Law & Gender	308	31/05/2016	350	31/12/2016
AUDIT HOURS REQUIRED (C)	10,648		12,100	

Resource contribution to review of Local Councils' audits (E)			1,680	31/12/2016
Resource contribution to Complete pending audit jobs (3,640 x 50%) (F)	1,820	01/03/2016		

Resource requirement (in Hrs.) for enhanced scope of FS audits

		Education Sector	Health Sector	DJA	TOTAL	
HA. Atoll						
	Ihavandhoo	130	100	60	290	31/12/2016
	Kelaa	130	100	60	290	31/12/2016
	Dhidhdhoo	145	145	60	<u>350</u>	930 31/12/2016

HDh. Atoll							
	Makunudhoo	130	100	60	290		31/12/2016
	Vaikaradhoo	130	100	60	290		31/12/2016
	Kulhudhufushi	150	150	60	360	940	31/12/2016
Th. Atoll							
	Thimarafushi	145	100	60	305		31/12/2016
	Veymandoo	130	145	60	335		31/12/2016
	Vilufushi	130	100	60	290	930	31/12/2016
AUDIT HOURS REQUIRED (D)						2,800	

TOTAL HOURS REQUIRED	12,468	16,580
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Resource Summary

Total number of hours available (A-B)	27,601
Total number of hours required (12,468+16,580)	29,048
Resource shortage	1,447

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, statutory bodies and development projects:

	State-owned Enterprises
1.	Housing Development Corp. Ltd
2.	Island Aviation Services Ltd
3.	Maldives Airports Company Ltd
4.	Maldives Industrial Fisheries Company Ltd
5.	Maldives Ports Ltd.
6.	Maldives Post Ltd
7.	State Electric Company Ltd
8.	Addu International Airport Company Ltd.
9.	Maldives Road Development Corp. Ltd.
10.	Thilafushi Corp. Ltd.
11.	Hithadhoo Port Ltd.
12.	Kulhudhuffushi Port Ltd.
13.	Maldives Marketing & Public Relations Corporation Ltd.

14.	Gulhifalhu Investment Ltd
15.	Male' Water and Sewerage Company Pvt. Ltd
16.	FENAKA Corporation
17.	Maldives Hajj Corporation
18.	Hanimadhoo Airport Company Limited
19.	Maldives Broadcasting Corporation
20.	Kulhudhufushi Development Corporation
21.	Thinadhoo Development Corporation
22.	Fuvahmulah Development Corporation
23.	Aasandha Pvt Ltd
24.	Kaadhedhoo Airports Company Pvt. Ltd
25.	Kadhdhoo Airport Company Pvt. Ltd
	Statutory bodies
1.	Anti-Corruption Commission
2.	Elections Commission
3.	Department of Judicial Administration
4.	Local Government Authority
5.	Customs Integrity Commission
6.	Tax Appeal Tribunal
7.	Police Integrity Commission
8.	Employment Tribunal
9.	Human Rights Commission
10.	Judicial Service Commission
11.	Prosecutor General's Office
12.	Maldives Broadcasting Commission
13.	Civil Service Commission
14.	People's Majilis
15.	Maldives Media Council
16.	Information Commissioner's Office
17.	Family Protection Agency
	Donor-funded projects
1.	Maldives Environmental Management Project - World Bank (ongoing project)
2.	Maldives Environmental Management Project - World Bank (New Project)
3.	Climate Change Adaptation Project - World Bank
4.	Accelerating Sustainable Private Investment in Renewable Energy- World Bank
5.	Enhancing Educational Development Project - World Bank & GoM
6.	Enhanced Integrated Framework Project Tier 1 - UNOPS

7.	Enhanced Integrated Framework Project Tier 2 - UNOPS
8.	Public Finance Strengthening and Management Project - World Bank
9.	Japan's Assistance for Grassroot Human Security Project –Japanese Assistance
10.	South Asian Initiatives to end Violence Against Children – SAARC Development Fund

Staff resources

GRADE	INPUT	HOURS
Director	35 hrs. x 52 wks. x 1 staff	1,820
Audit Manager	35 hrs. x 52 wks. x 3 staff	5,460
Senior Auditors	35 hrs. x 52 wks. x 2 staff	3,640
Auditors	35 hrs. x 52 wks. x 6 staff	10,920
Assistant Auditors (available for the full Year)	35 hrs. x 52 wks. x 5 staff	9,100
Assistant Auditors (available for the full Year)	35 hrs. x 26 wks. x 3 staff	2,730
TOTAL (A)		33,670
Less: Non-audit hours:		
Public holidays	20 days x 7 hrs. x 20 staff	2,800
Annual leave	30 days x 7 hrs. x 20 staff	4,200
Family Responsibility Leave	10 days x 7 hrs. x 20 staff	1,400
Sick Leaves	12 days x 7 hrs. x 20 staff	2,100
Management	(1,820+5,460) x 50%	3,640
In-house training (CPD and other Learning)	52 hrs x 20	1,040
Short term Courses - India/Malaysia/Sri Lanka	20 days x 7 hrs. x 4 staff	560
Maternity Leave	60 days x 7 hrs. x 2 staff	840
Release from work for exam	40 days x 7 hrs	280
TOTAL (B)		16,860
NET HOURS AVAILABLE (A – B)		16,810

Strategy

Audit of State-Owned Enterprises

As the AGO's capacity in the audit of financial statements of the State-owned Enterprises (SOEs) is limited, most of these audits are contracted out to private audit firms. However, the Contract Auditors carry out audit on behalf of the Auditor General and suggest him appropriate audit opinion based on their audit work. In turn, the Auditor General issues audit opinion. In order to ensure continuity, the Auditor General's Office will enter into three-year contracts with audit firms. Under this arrangement, the AGO will represent itself in entrance and exit meetings and will have access to the private auditors' working papers. In addition, the AGO will review the audit plans of the private sector auditors, and

will evaluate audit observations and the audit evidence supporting these observations to enable the AG to issue the audit opinion.

The AGO will work to the deadline of 30th June stipulated in the Business Profit Tax Act while giving priority to those companies that can produce financial statements by their statutory deadline. As for the external audit of listed SOEs and entities with minority Government interests, the AGO's policy is to let the boards of directors of these entities decide on the appointment of external auditors. As a policy, the AGO has taken measures to widen the scope of financial statement audits conducted under its direction by requiring additional assurances beyond the standard audit opinion. As such the AGO has expanded the audit scope to require the contracted auditor to report on the following matters pertaining to SOEs being audited:

- The profitability, liquidity, stability and solvency of the Company and also the performance of the shares (if applicable) of the Company on the Maldives Stock Exchange;
- Whether there was any delay in payment of the government's portion, if any, of any declared dividend in to the Consolidated Revenue Fund;
- Any significant cases of fraud or losses and, if so, their underlying causes;
- Any internal control weaknesses which were identified; and
- The general corporate performance indicating;
 - i. achievement against set targets and objectives; and
 - ii. whether the finances of the Company have been conducted with due regard to economy, efficiency and effectiveness, having regard to the resources utilized.

Audit of Statutory Bodies, Ministries and Local Councils

Besides conducting financial statement audits of State-owned Enterprises, the department will undertake financial statement audits of all statutory bodies. In addition, the Department will also contribute resources amounting to 1,680 hours to towards reviewing and issuing the audit reports of local councils that are outsourced to Small-and Medium sized Practices.

In order to utilize the resource-savings that may be made due to outsourcing the fieldwork of local councils, AGO will enhance the coverage of sub-entities under the ministries and Department of Judicial Administration. As such, three financial audit departments, including SOEs and SBs will carry out this extended coverage of the public institutions. SOEs and SBs Audit Department will spend a total of 2,250 hours.

Audit of Donor-Funded Projects

On the request of the funding agencies and the project implementing agencies, AGO carries out the financial statement audits of a sizeable number of donor-funded

development projects. For the audit cycle ahead, a total of 2,000 audit hours are allocated for 10 projects.

Planned outputs

AUDIT JOB	Audited by:	2015 FINAL AUDIT		2016 INTERIM AUDIT	
		Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
Housing Development Corp. Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Island Aviation Services Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Airports Company Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Industrial Fisheries Company Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Ports Ltd.	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Post Ltd	Outsourced	22	30/06/2015	51	31/12/2015
State Electric Company Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Addu International Airport	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Road Development Corp. Ltd.	Outsourced	22	30/06/2015	51	31/12/2015
Thilafushi Corp. Ltd.	Outsourced	22	30/06/2015	51	31/12/2015
Hithadhoo Port Ltd.	Outsourced	22	30/06/2015	51	31/12/2015
Kulhudhuffushi Port Ltd.	Outsourced	22	30/06/2015	51	31/12/2015
FENAKA Corporation	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Marketing & Public Relation Coporation Ltd.	Outsourced	22	30/06/2015	51	31/12/2015
Gulhifalhu Investment Limited	Outsourced	22	30/06/2015	51	31/12/2015
Male' Water and Sewerage Company Pvt Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Hajj Corporation	Outsourced	22	30/06/2015	51	31/12/2015
Hanimadhoo Airport Company Limited	Outsourced	22	30/06/2015	51	31/12/2015
Maldives Broadcasting Corporation	Outsourced	22	30/06/2015	51	31/12/2015
Kaadhedhoo Airports Company Pvt Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Kadhdhoo Airport	Outsourced	22	30/06/2015	51	31/12/2015
Aasandha Pvt Ltd	Outsourced	22	30/06/2015	51	31/12/2015
Kulhudhufushi Development Corporation	AGO	500	30/06/2015		
Fuvahmulah Development Corporation	AGO	500	30/06/2015		
Thinadhu Development Corporation	AGO	500	30/06/2015		
AGO Staff Attachements with the Contract Auditors		924			

HOURS REQUIRED (A)		2,908		1,122	
Statutory bodies					
Customs Integrity Commission	AGO	81	30/05/2015	189	31/12/2015
Information Commissioner's Office	AGO	83	30/05/2015	195	31/12/2015
Tax Appeal Tribunal	AGO	75	30/05/2015	175	31/12/2015
Employment Tribunal	AGO	80	30/05/2015	186	31/12/2015
Anti-Corruption Commission	AGO	143	30/05/2015	333	31/12/2015
Maldives Media Council	AGO	79	30/05/2015	184	31/12/2015
Elections Commission	AGO	188	30/05/2015	440	31/12/2015
Civil Service Commission	AGO	117	30/05/2015	272	31/12/2015
Department of Judicial Administration	AGO	855	30/05/2015	1995	31/12/2015
Human Rights Commission of the Maldives	AGO	158	30/05/2015	370	31/12/2015
Judicial Service Commission	AGO	211	30/05/2015	491	31/12/2015
Prosecutor General's Office	AGO	112	30/05/2015	261	31/12/2015
Maldives Broadcasting Commission	AGO	136	30/05/2015	316	31/12/2015
Family Protection Agency	AGO	60	30/05/2015	140	31/12/2015
Peoples Majlis	AGO	180	30/05/2015	420	31/12/2015
Police Integrity Commission	AGO	88	30/05/2015	204	31/12/2015
Local Government Authority	AGO	101	30/05/2015	237	31/12/2015
Hours Required (B)		2,746		6,408	
Donor-Funded Projects					
Maldives Environmental Management Project		200	30/06/2015		
Maldives Environmental Management Project		200	30/06/2015		
Climate Change Adaptation Project		200	30/06/2015		
Accelerating Sustainable Private Investment in Renewable Energy		200	30/06/2015		
Enhancing Educational Development Project		200	30/06/2015		
Enhanced Integrated Framework Project Tier 1		200	30/06/2015		
Enhanced Integrated Framework Project Tier 2		200	30/06/2015		
Public Finance Strengthening and Management Project		200	30/06/2015		
Japan's Assistance for Grassroot Human Security Project		200	30/06/2015		
South Asian Initiatives to end Violence Against Children		200	30/06/2015		
Hours Required (C)		2,000			
Review work of 42 Councils' audit	Outsourced	1,680	31/12/2016		

Hours Required (D)		1,680			
Expanded Audit coverage of public institutions	AGO	2,250			
Hours Required (E)		2,250			
Brought forward from last year (backlogs)	AGO	843			
Hours Required (F)		843			
TOTAL HOURS REQUIRED (A+B+C+D+E+F)		12,427		7,530	

*Subject to timely receipt of project accounts from Project Management Unit (PMU)

Resource Summary

Total number of hours available	16,810
Total number of hours required (A+B+C+D+E)	19,957
Resource Deficit ₁	(3,147)

The deficit could either be met by introducing new staff or allowing the existing staff to work overtime.

DEPARTMENT 3: COMPLIANCE AND SPECIAL AUDITS

Audit responsibility

The Compliance and Special audit department was established for the purpose of conducting a more detailed examination of issues of non-compliance which are outside the scope of financial audits as well as conducting detailed examinations of the issues of serious allegations of fraud, misuse and wastage of public funds. For the year 2016, Compliance and Special Audit Department plans to carry out three compliance audits and three special audits. In addition the department will conduct reviews of 42 council audits. A detailed breakdown of activities planned for 2016 is shown below:

	Entity/Atoll	Audit
1	STO	Procurement of oil
2	Minivan 50 office	Minivan 50 projects & expenditure
3	Customs	Duty free BOQ for resort development
4	DPRS	Co-operative society
5	MTCC	Award of Capital Projects
6	SOEs	Procurement practices in SOE's

Outsourced council audits to be reviewed

	Atoll	Audit
1	AA	Secretariat of the North Ariatholhu Atoll Council
2	ADH	Secretariat of the South Ariatholhu Atoll Council
3	V	Secretariat of the Felidheatholhu Atoll Council
4	M	Secretariat of the Mulakatholhu Atoll Council
5	K	Secretariat of the Guraidhoo Council, Maaleatholhu
6	AA	Secretariat of the Thoddoo Council, North Ariatholhu
7	AA	Secretariat of the Rasdhoo Council, North Ariatholhu
8	AA	Secretariat of the Ukulhas Council, North Ariatholhu
9	AA	Secretariat of the Mathiveri Council, North Ariatholhu
10	AA	Secretariat of the Bodufolhudhoo Council, North Ariatholhu
11	AA	Secretariat of the Feridhoo Council, North Ariatholhu
12	AA	Secretariat of the Maalhos Council, North Ariatholhu
13	AA	Secretariat of the Himandhoo Council, North Ariatholhu
14	ADH	Secretariat of the Hangnaameedhoo Council, South Ariatholhu
15	ADH	Secretariat of the Omadhoo Council, South Ariatholhu
16	ADH	Secretariat of the Kun'burudhoo Council, South Ariatholhu
17	ADH	Secretariat of the Mahibadhoo Council, South Ariatholhu
18	ADH	Secretariat of the Mandhoo Council, South Ariatholhu
29	ADH	Secretariat of the Dhan'gethi Council, South Ariatholhu
20	ADH	Secretariat of the Dhigurah Council, South Ariatholhu
21	ADH	Secretariat of the Didhdhoo Council, South Ariatholhu
22	ADH	Secretariat of the Fenfushi Council, South Ariatholhu
23	ADH	Secretariat of the Maamigili Council, South Ariatholhu
24	V	Secretariat of the Fulidhoo Council, Felidheatholhu
25	V	Secretariat of the Thinadhoo Council, Felidheatholhu
26	V	Secretariat of the Felidhoo Council, Felidheatholhu
27	V	Secretariat of the Keyodhoo Council, Felidheatholhu
28	V	Secretariat of the Rakeedhoo Council, Felidheatholhu
29	M	Secretariat of the Raiymandhoo Council, Mulakatholhu
30	M	Secretariat of the Veyvah Council, Mulakatholhu
31	M	Secretariat of the Mulah Council, Mulakatholhu
32	M	Secretariat of the Muli Council, Mulakatholhu
33	M	Secretariat of the Naalaafushi Council, Mulakatholhu
34	M	Secretariat of the Kolhufushi Council, Mulakatholhu
35	M	Secretariat of the Diggaru Council, Mulakatholhu
36	M	Secretariat of the Maduvvari Council, Mulakatholhu
37	F	Secretariat of the Feeali Council, North Nilandheatholhu

38	F	Secretariat of the Bileiydhoo Council, North Nilandheatholhu
39	F	Secretariat of the Magoodhoo Council, North Nilandheatholhu
40	F	Secretariat of the Dharan'boodhoo Council, North Nilandheatholhu
41	F	Secretariat of the Nilandhoo Council, North Nilandheatholhu
42	DH	Secretariat of the Meedhoo Council, South Nilandheatholhu

Backlogs to be cleared in 2016

#	Audits
1	Male' City Council 2013
2	Addu City Council
3	Assesment of Safekeeping of confiscated drugs
4	Fenaka - Review of procurement of high value items
5	Fenaka - bi-water project

Staff resources

Grade	Input	Total
Director	34.75 hrs x 52 wks x 1 staff	1,807
Audit Manager	34.75 hrs x 52 wks x 3 staff	5,421
Senior Auditors	34.75 hrs x 52 wks x 1 staff	1,807
Auditors	34.75 hrs x 52 wks x 3 staff	5,421
Assistant Auditors	34.75 hrs x 52 wks x 9 staff	16,263
Total (A)		30,719
Less: Non-audit hours:		
Public Holidays		9,904
Annual Leave		2,830
Family responsibility Leave		2,433
Sick Leave		1,002
Management		1,744
Training:		
Overseas short courses		300
Long-term courses		-
In-house trainings		600
Study Leave		100
Total (B)		18,911

Net Hours Available (C)		11,808
Hours required:		
2015 backlog clearance		1,930
2016 audit assignments		6,160
2016 ad hoc assignments		2,300
Reviews of local council audits in 2016		1,680
Total number of hours required (D)		12,070
Resources shortage (C – D)		262

Strategy

The main objective of compliance auditing is to provide the legislature and the intended users with information on whether the audit entity follows parliamentary decisions, laws, legislative acts, policy, established codes and agreed up on terms, named authorities. The key focus of compliance audit assignments will be to identify the non-compliance and report to intended users.

The main objective of special audits is to conduct detail examination of serious allegations of fraud, misuse and wastage of public funds. The key focus on special audits will be to obtain sufficient evidence to ensure fraud, misuse and/or wastage has occurred and to submit the report to investigative authorities to take further action.

The department has allocated 1,930 hours for prior year audits, 6,160 hours for compliance and special audits and 1680 hours is allocated for council audit reviews. As we carryout ad-hoc assignments a total of 2300 hours is allocated for ad-hoc assignments. The total available hours for the department for the year 2016 will be 12,708 out of which 900 hours will be used for training purpose. As the total hours required to complete all the assignments is 12,070 the balance will be adjusted through overtime.

DEPARTMENT 4: PERFORMANCE AUDITS

The following is a summary of the audits and quality control reviews planned for the year 2016:

AUDIT JOBS
Waste Management : Reporting
Effectiveness of Doctor/nurse training (Department of Higher Education
Procurement of consumables and management of medical waste:
Capital Contribution to SOEs
State Owned Enterprises:
Maldives Industrial Fisheries Company
Island Aviation Services
Fenaka Corporation
SOE
Donor Funded Projects:
Maldives Environment Management Project
Ari Atoll Solid Waste Management Pilot Project
Review of Local Council Audits
Secretariat of the Alifushi Council, North Maalhosmadulu
Secretariat of the South Maalhosmadulu Atoll Council
Secretariat of the Hen'badhoo Council, South Miladhunmadulu
Secretariat of the Ken'dhikulhudhoo Council, South Miladhunmadulu
Secretariat of the Maalhendhoo Council, South Miladhunmadulu
Secretariat of the Kudafari Council, South Miladhunmadulu
Secretariat of the Landhoo Council, South Miladhunmadulu
Secretariat of the Maafaru Council, South Miladhunmadulu
Secretariat of the Lhohi Council, South Miladhunmadulu

Secretariat of the Miladhoo Council, South Miladhunmadulu
Secretariat of the Magoodhoo Council, South Miladhunmadulu.
Secretariat of the Manadhoo Council, South Miladhunmadulu
Secretariat of the Holhudhoo Council, South Miladhunmadulu
Secretariat of the Fodhdhoo Council, South Miladhunmadulu
Secretariat of the Velidhoo Council, South Miladhunmadulu
Secretariat of the Vaadhoo Council, North Maalhosmadulu
Secretariat of the Alifushi Council, North Maalhosmadulu
Secretariat of the Rasgetheemu Council, North Maalhosmadulu
Secretariat of the An'golhitheemu Council, North Maalhosmadulu
Secretariat of the Hulhudhuffaar Council, North Maalhosmadulu
Secretariat of the Un'goofaar Council, North Maalhosmadulu
Secretariat of the Dhuvaafaru Council, North Maalhosmadulu
Secretariat of the Maakurathu Council, North Maalhosmadulu
Secretariat of the Rasmaadhoo Council, North Maalhosmadulu
Secretariat of the Innamaadhoo Council, North Maalhosmadulu
Secretariat of the Maduvvari Council, North Maalhosmadulu
Secretariat of the In'guraidhoo Council, North Maalhosmadulu
Secretariat of the Meedhoo Council, North Maalhosmadulu
Secretariat of the Fainu Council, North Maalhosmadulu
Secretariat of the Kinolhas Council, North Maalhosmadulu
Secretariat of the Kudarikilu Council, South Maalhosmadulu
Secretariat of the Kamadhoo Council, South Maalhosmadulu
Secretariat of the Kendhoo Council, South Maalhosmadulu

Secretariat of the Kihaadhoo Council, South Maalhosmadulu
Secretariat of the Dhonfan Council, South Maalhosmadulu
Secretariat of the Dharavandhoo Council, South Maalhosmadulu
Secretariat of the Maalhos Council, South Maalhosmadulu
Secretariat of the Eydhafushi Council, South Maalhosmadulu
Secretariat of the Thulhaadhoo Council, South Maalhosmadulu
Secretariat of the Hithaadhoo Council, South Maalhosmadulu
Secretariat of the Fulhadhoo Council, South Maalhosmadulu
Secretariat of the Fehendhoo Council, South Maalhosmadulu

Resources

GRADE	INPUT	TOTAL
Director	35 hrs. x52 wks. x 1 staff	1,820
Audit Manager	35 hrs. x52 wks. x 3 staff	5,460
Senior Auditors	35 hrs. x52 wks. x 6 staff	9,100
Auditors	35 hrs. x52 wks. x 6 staff	10,920
TOTAL (A)		27,300
Less: Non-audit hours:		
Public holidays	20 days x7 hrs. x 15 staff	2,100
Annual leave	30 days x7 hrs. x 15 staff	3,150
Family Responsibility Leave	10 days x 7 hrs. x 15 staff	1,050
Sick Leaves	12 days x 7 hrs. x 15 staff	1,260
Management matters	7280 x 50%	3,640
Training	(52 hrs x 14 staff) + (21 days x 7hrs)	875
Maternity Leave	105 days x 7 hours x 2 staff	1,470
Feeding mothers	119 days x1 hour x 2 staff	238
Exam release	24 days x 7 hours	168
TOTAL (B)		13,951
NET HOURS AVAILABLE (A - B)		13,349

Planned Outputs

The following is a summary of the audits planned for the year 2016:

AUDIT JOBS	Indicative budget (Hrs)	Delivery
Waste Management : Reporting	400	Q1
Effectiveness of Doctor/nurse training (Department of Higher Education): A study on the effectiveness of training Doctors and nurses through government funding and scholarships will assess whether these medical professionals serve the country after being trained.	1,050	Q2
Procurement of consumables and management of medical waste: A study to examine the economy, efficiency and the effectiveness of the procurement process for consumables by the Ministry of Health and monitoring the disposal medical waste.	2,100	Q2
Capital Contribution to SOEs: A study on the effectiveness of the contributions will assess the objectives of the capital contributions and the utilisation of the contribution by the SOEs	1,050	Q 2
State Owned Enterprises:		
Maldives Industrial Fisheries Company	1,050	Q4
Island Aviation Services	1,050	Q4
Fenaka Corporation	2,100	Q4
SOE (TBD)	1,000	Q4
Donor Funded Projects:		
Maldives Environment Management Project	950	Q2
Ari Atoll Solid Waste Management Pilot Project	950	Q4
Review of Local Council Audits		
Secretariat of the Alifushi Council, North Maalhosmadulu	40	
Secretariat of the South Maalhosmadulu Atoll Council	40	
Secretariat of the Hen'badhoo Council, South Miladhunmadulu	40	
Secretariat of the Ken'dhikulhudhoo Council, South Miladhunmadulu	40	
Secretariat of the Maalhendhoo Council, South Miladhunmadulu	40	
Secretariat of the Kudafari Council, South Miladhunmadulu	40	
Secretariat of the Landhoo Council, South Miladhunmadulu	40	

Secretariat of the Maafaru Council, South Miladhunmadulu	40	
Secretariat of the Lhohi Council, South Miladhunmadulu	40	
Secretariat of the Miladhoo Council, South Miladhunmadulu	40	
Secretariat of the Magoodhoo Council, South Miladhunmadulu	40	
Secretariat of the Manadhoo Council, South Miladhunmadulu	40	
Secretariat of the Holhudhoo Council, South Miladhunmadulu	40	
Secretariat of the Fodhdhoo Council, South Miladhunmadulu	40	
Secretariat of the Velidhoo Council, South Miladhunmadulu	40	
Secretariat of the Vaadhoo Council, North Maalhosmadulu	40	
Secretariat of the Alifushi Council, North Maalhosmadulu	40	
Secretariat of the Rasgetheemu Council, North Maalhosmadulu	40	
Secretariat of the An'golhitheemu Council, North Maalhosmadulu	40	
Secretariat of the Hulhudhuffaar Council, North Maalhosmadulu	40	
Secretariat of the Un'goofaar Council, North Maalhosmadulu	40	
Secretariat of the Dhuvaafaru Council, North Maalhosmadulu	40	
Secretariat of the Maakurathu Council, North Maalhosmadulu	40	
Secretariat of the Rasmaadhoo Council, North Maalhosmadulu	40	
Secretariat of the Innamaadhoo Council, North Maalhosmadulu	40	
Secretariat of the Maduvvari Council, North Maalhosmadulu	40	
Secretariat of the In'guraidhoo Council, North Maalhosmadulu	40	
Secretariat of the Meedhoo Council, North Maalhosmadulu	40	
Secretariat of the Fainu Council, North Maalhosmadulu	40	
Secretariat of the Kinolhas Council, North Maalhosmadulu	40	
Secretariat of the Kudarikilu Council, South Maalhosmadulu	40	

Secretariat of the Kamadhoo Council, South Maalhosmadulu	40	
Secretariat of the Kendhoo Council, South Maalhosmadulu	40	
Secretariat of the Kihaadhoo Council, South Maalhosmadulu	40	
Secretariat of the Dhonfan Council, South Maalhosmadulu	40	
Secretariat of the Dharavandhoo Council, South Maalhosmadulu	40	
Secretariat of the Maalhos Council, South Maalhosmadulu	40	
Secretariat of the Eydhafushi Council, South Maalhosmadulu	40	
Secretariat of the Thulhaadhoo Council, South Maalhosmadulu	40	
Secretariat of the Hithaadhoo Council, South Maalhosmadulu	40	
Secretariat of the Fulhadhoo Council, South Maalhosmadulu	40	
Secretariat of the Fehendhoo Council, South Maalhosmadulu	40	
TOTAL HOURS REQUIRED	13,380	

Resource summary

Total number of hours required	13,380
Total number of hours available	13,349
Resource shortage	31

DEPARTMENT 5: CONSOLIDATION, DEBT & REVENUE AUDIT

Audit responsibility

The department is responsible for the financial statement audit of the following entities:

CDR Annual Work Plan - Cycle 2015-2016			
	Assignments	Fin. Year	Budget ed Hours
1	Ministry of Finance and Treasury	2013	400
2	B. Atoll Council	2013	90
3	B. Kendhoo Council	2013	90
4	B. Kudarikilu Council	2013	90
5	B. Hithaadhoo Council	2013	90
6	B. Thulhaadhoo Council	2013	90
7	Public Debt	2013	1,500
8	State Consolidated F/S	2013	500
9	Maldives Inland Revenue Authority	2014	1,000
10	Maldives National University	2014	1,500
11	Ministry of Economic Development	2014	400
14	The President's Office	2014	250
15	Ministry of Finance & Treasury	2014	500
12	Public Debt	2014	1,500
13	State Consolidated F/S	2014	1,500
16	Maldives Civil Aviation Authority	2015	500
17	Maldives Customs Services	2015	1,500
18	Maldives Inland Revenue Authority	2015	1,500
24	Maldives National University	2015	1,500
25	The President's Office	2015	1,000
26	Ministry of Finance & Treasury	2015	2,000
27	Ministry of Economic Development	2015	900
28	B: Island Council: Secretariat of the Goidhoo Council, South Maalhosmadulu	2015	40
29	DH: Atoll Council: Secretariat of the South Nilandheatholhu Atoll Council	2015	40

30	DH:Island Council:Secretariat of the Ban'didhoo Council, South Nilandheatholhu	2015	40
31	DH:Island Council:Secretariat of the Rin'budhoo Council, South Nilandheatholhu	2015	40
32	DH:Island Council:Secretariat of the Hulhudheli Council, South Nilandheatholhu	2015	40
33	DH:Island Council:Secretariat of the Maaen'boodhoo Council, South Nilandheatholhu	2015	40
34	DH:Island Council:Secretariat of the Kudahuvadho Council, South Nilandheatholhu	2015	40
35	F:Atoll Council:Secretariat of the North Nilandheatholhu Atoll Council	2015	40
36	K:Atoll Council:Secretariat of the Maaleatholhu Atoll Council	2015	40
37	K:Island Council:Secretariat of the Kaashidhoo Council, Maaleatholhu	2015	40
38	K:Island Council:Secretariat of the Gaafaru Council, Maaleatholhu	2015	40
39	K:Island Council:Secretariat of the Dhiffushi Council, Maaleatholhu	2015	40
40	K:Island Council:Secretariat of the Thulusdhoo Council, Maaleatholhu	2015	40
41	K:Island Council:Secretariat of the Huraa Council, Maaleatholhu	2015	40
42	K:Island Council:Secretariat of the Hinmafushi Council, Maaleatholhu	2015	40
43	K:Island Council:Secretariat of the Gulhi Council, Maaleatholhu	2015	40
44	K:Island Council:Secretariat of the Maafushi Council, Maaleatholhu	2015	40
45	L:Atoll Council:Secretariat of the Hadhdhunmathi Atoll Council	2015	40
46	L:Island Council:Secretariat of the Isdhoo Council, Hadhdhunmathi	2015	40
47	L:Island Council:Secretariat of the Dhan'bidhoo Council, Hadhdhunmathi	2015	40
48	L:Island Council:Secretariat of the Maabaidhoo Council, Hadhdhunmathi	2015	40
49	L:Island Council:Secretariat of the Mundoq Council, Hadhdhunmathi	2015	40
50	L:Island Council:Secretariat of the Gan Council, Hadhdhunmathi	2015	40
51	L:Island Council:Secretariat of the Maavah Council, Hadhdhunmathi	2015	40
52	L:Island Council:Secretariat of the Fonadhoo Council, Hadhdhunmathi	2015	40
53	LH:Atoll Council:Secretariat of the Faadhippolhu Atoll Council	2015	40
54	SH:Island Council:Secretariat of the Milandhoo Council, North Miladhunmadulu	2015	40
55	TH:Atoll Council:Secretariat of the Kolhumadulu Atoll Council	2015	40
56	TH:Island Council:Secretariat of the Buruni Council, Kolhumadulu	2015	40
57	TH:Island Council:Secretariat of the Vilufushi Council, Kolhumadulu	2015	40
58	TH:Island Council:Secretariat of the Madifushi Council, Kolhumadulu	2015	40
59	TH:Island Council:Secretariat of the Dhiyamigili Council, Kolhumadulu	2015	40
60	TH:Island Council:Secretariat of the Guraidhoo Council, Kolhumadulu	2015	40

			40
61	TH:Island Council:Secretariat of the Kan'doodhoo Council, Kolhumadulu	2015	40
62	TH:Island Council:Secretariat of the Vandhoo Council, Kolhumadulu	2015	40
63	TH:Island Council:Secretariat of the Hirilandhoo Council, Kolhumadulu	2015	40
64	TH:Island Council:Secretariat of the Gaadhiffushi Council, Kolhumadulu	2015	40
65	TH:Island Council:Secretariat of the Thimarafushi Council, Kolhumadulu	2015	40
66	TH:Island Council:Secretariat of the Veymandoo Council, Kolhumadulu	2015	40
67	TH:Island Council:Secretariat of the Kin'bidhoo Council, Kolhumadulu	2015	40
68	TH:Island Council:Secretariat of the Omadhoo Council, Kolhumadulu	2015	40
69	MOE:M. Atoll:Kolhufushi:Atoll School	2015	145
70	MOH:M. Atoll:Kolhufushi:Health Center	2015	100
71	DJA:M. Atoll:Kolhufushi:Magistrate Court	2015	60
72	MOE:M. Atoll:Mulah:School	2015	130
73	MOH:M. Atoll:Mulah:Health Center	2015	100
74	DJA:M. Atoll:Mulah:Magistrate Court	2015	60
75	MOE:M. Atoll:Muli:AEC	2015	145
76	MOH:M. Atoll:Muli:Hospital	2015	145
77	DJA:M. Atoll:Muli:Magistrate Court	2015	60
78	MOE:R. Atoll:Hulhudhuffaar:School	2015	130
79	MOH:R. Atoll:Hulhudhuffaar:Health Center	2015	100
80	DJA:R. Atoll:Hulhudhuffaar:Magistrate Court	2015	60
81	MOE:R. Atoll:Meedhoo:AEC	2015	145
82	MOH:R. Atoll:Meedhoo:Health Center	2015	100
83	DJA:R. Atoll:Meedhoo:Magistrate Court	2015	60
84	MOE:R. Atoll:Ungoofaar:School	2015	130
85	MOH:R. Atoll:Ungoofaar:Hospital	2015	145
86	DJA:R. Atoll:Ungoofaar:Magistrate Court	2015	60
	Total hours Required		21,915
	Total Hours Available		16,128
	Deficit		5,787

Resources

For the year 2016 the Department will have 16 staff members comprising 1 position at Director Level, 3 positions at management level and 12 audit staff. The following table shows how many audit hours will be available.

GRADE	INPUT	TOTAL
Director	35 hrs. x52 wks. x 1 staff	1,820
Audit Manager	35 hrs. x52 wks. x 2 staff	3,640
Team Leaders	35 hrs. x52 wks. x 4 staff	7,280
Auditors	35 hrs. x48 wks. x 7 staff	12,740
TOTAL (A)		25,480
Less: Non-audit hours:		
Public holidays	20 days x7 hrs. x 14 staff	1,960
Annual leave	30 days x7 hrs. x 14 staff	2,940
Family Responsibility Leave	10 days x 7 hrs. x 14 staff	980
Sick Leaves	12 days x 7 hrs. x 14 staff	1,176
Management matters	3640	-
In-House Training	10 days x 7 hrs. x 14 staff	980
Maternity Leave	60days x 7 hrs. x 1 staff	420
Release from work for exam	3 days x 7 hrs. x 16 staff	336
Short term Courses- India	20 days x 7 hrs. x 4 staff	560
TOTAL (B)		9,352
NET HOURS AVAILABLE (A - B)		16,128

Strategy

In 2016 the CDR is expected to undertake 17 audit assignments and reviews of 41 local councils. These audits will be undertaken in accordance with the auditing standards prescribed by the Auditor General. These require first to analyse each entity's internal control structure and assess the risks associated with its financial report. Audit procedures will be designed to address these risks.

The public sector must adhere to high standards of probity and propriety in the stewardship of public resources.

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 31st March every year. The AG is also required to submit the audit report on the consolidated financial statements of the State by 14th June of every year, pursuant to section 39 of the Law on Public Finances (Law No. 3/2006).

To ensure audit reports are delivered based on the above statutory time line a time schedule has been prepared stating the dates the audits will be completed by each responsible person. In this regard the respect Audit Mangers (AM) must submit all the audit reports in respect of the audits assigned to him/her before 3 May 2015 to Audit Director (AD) for review. The reports then will be submitted to AG for his review before 17 May 2016. With respect Consolidated Financial Statements the AM must submit the Audit Report along with audit file before 22 May 2016 for the AD to review. The report then will be passed to AG before 1st June 2016. This would give the AG 14 days' period to review the 17 financial audit assignments. As for local council audits, the CDR will be involved in reviewing 41 local council audits contracted out to local mid-tier audit firms.

To ensure quality and completeness of the audit file and for efficient and effective audit process the following templates have been developed and tested and will be implemented during the course of 2015 audit cycle.

- Structure and content of documentation to be used in the Teammate.
- Comprehensive audit checklist including the IPSAS standard.
- Automated risk assessment model. The automated working paper automatically calculates the size of each material during along with the risk assessment.

In addition to the above, as part of the efficient and effective audit process, every two week an accountability meeting will be held to review the progress of the audits and discuss issues in conducting the audits.

Planned Outputs

The following is a summary of the audits planned for the year 2016.

#	Assignments	Population (MVR in Million)	Budgeted Hours	By AG to AO
Cycle 2013-2014				
1	Ministry of Finance and Treasury	4,500	400	31.May
2	B. Atoll Council	8	90	31.May
3	B. Kendhoo Council	4	90	31.May
4	B. Kudarikilu Council	4	90	31.May
5	B. Hithaadhoo Council	4	90	31.May
6	B. Thulhaadhoo Council	4	90	31.May
7	Public Debt	23,235	1,500	-
8	State Consolidated F/S		500	14.Jun
	HOURS REQUIRED (A)	27,759	2,850	
Cycle 2014-2015				
9	Maldives Inland Revenue Authority	19,760	1,000	31.May
10	Maldives National University	142	1,500	31.May
11	Ministry of Economic Development	28	400	31.May

14	The President's Office	95	250	31.May
15	Ministry of Finance & Treasury	6,700	500	31.May
	HOURS REQUIRED (B)	26,725	3,650	
	Cycle 2015-2016			
12	Public Debt	23,235	1,500	-
13	State Consolidated F/S	14,710	1,500	14.Jun
16	Maldives Civil Aviation Authority	31	500	31.May
17	Maldives Customs Services	2,677	1,500	31.May
18	Maldives Inland Revenue Authority	19,760	1,500	31.May
19	R.Angolhitheem	4	500	31.May
20	R.Rasgetheem	4	500	31.May
21	R. Atoll Council	8	500	31.May
22	R.Maduhvaree Council	4	500	31.May
23	R.Meedhoo Council	4	500	31.May
24	Maldives National University	142	1,500	31.May
25	The President's Office	95	1,000	31.May
26	Ministry of Finance & Treasury	6,700	2,000	31.May
27	B. Atoll Council	8	500	31.May
28	B. Atoll Council Island 3	4	500	31.May
29	B. Atoll Council Island 1	4	500	31.May
30	B. Atoll Council Island 4	4	500	31.May
31	B. Atoll Council Island 2	4	500	31.May
32	Ministry of Economic Development	28	900	31.May
	HOURS REQUIRED (C)	67,426	16,900	
	TOTAL HOURS REQUIRED (A+B+C)	121,910	23,400	

Resource summary

Total number of hours required	23,400
Total number of hours available	16,128
Resource surplus	(7,272)

Audit Office Regional Branch (Audits to be carried out)

Audit responsibility

AGO has decided to re-open and establish the Southern Regional Audit Office in Hithadhoo of Addu City. Repair and renovation works of the building destroyed by fire in 2012 is currently ongoing to make the office operational from January 2016.

The southern regional office is mandated to audit, as per an approved work plan, the offices of state entities, branch offices of State Owned Enterprises and projects undertaken in the 4 southern atolls: Addu City, Fuvah Mulak, North Huvadhu Atoll and South Huvadhu Atoll.

The regional office is responsible to undertake the following audits and responsibilities:

- i. Carry out the interim financial statements audits works of the sub-entities of accountable government agencies so as to assist the Auditor General to timely deliver upon the financial statements audits as mandated upon by the Public Finance Law. For 2016 the regional office has been assigned to undertake the interim audits of sub entities relating to FY 2015;
- ii. Carryout the enhanced audit assurance of financial statements audits of accountable agencies relating to FY 2016 by conducting financial audits of 04 regional hospitals, 04 Atoll Education Centers and 08 courts;
- iii. Undertake the financial statements audits of all local councils based in the 4 southern atolls for FY 2015 which amounts 30 local council audits;
- iv. Assist the Performance, Compliance and Special Audits Departments to undertake the audits of entities and projects in the southern atolls – although no planned audits have been allocated it is likely that there would be ad-hoc requests for such audits.
- v. Once the regional office is operational it is expected that the regional office would be undertaking some reviews based on the complaints from public as well as requests from government entities based in the southern atolls.

Undertake training programs in the southern region to assist and improve the financial management practices, financial record keeping and financial reporting capacity of the audited entities and their accounting staff.

The Branch is responsible for the financial statement audits of the following entities:

Audits to be carried-out by Regional Branch

1. GA. Atoll Hospital
2. GA. Atoll AEC
3. G.Dh. Atoll Hospital
4. G.Dh. Atoll AEC
5. Addu Atoll Regional Hospital
6. Sharafudheen School
7. Hithadhoo School
8. Feydhoo School

Audits to be carried-out on request by SOE Department

9. High Court Branch in Meedhoo
10. Hithadhoo Court
11. GA. Nilandhoo Court
12. GA. Kodey Court
13. G.Dh Fiyoree Court
14. G.Dh Thinadhoo Court

15. Gn. Fuvahmulaku Court
16. Maradhoo Feydhoo Court

Public Sector Audits to be carried-out on request by Financial Audit Department

17. Gn. Atoll Education Centre
18. Hafiz Ahmed School
19. Fuahmulaku School
20. Gn. Atoll Hospital
21. S. Meedhoo Shamsudheen School

Furthermore, it is expected to receive financial statements from local councils for 2015. Audit Office Regional Branch has been assigned the following local councils. It is an EXCOM decision to carryout audits of all the local councils in Addu City, Gn. Fuahmulah, G.Dh Atoll and GA. Atoll including atoll councils and 1 City Council.

Councils (30)

22. Addu City Council
23. Fuhmulaku Atoll Council
24. Fuahmulaku Dhandimagu Council
25. Fuahmulaku Dhiguvaadu Council
26. Fuahmulaku Dhoonigamu Council
27. Fuahmulaku Maalegam Council
28. Fuahmulaku Funaadu Council
29. Fuahmulaku Miskihmagu Council
30. Fuahmulaku Maadhadu Council
31. Fuahmulaku Hoadhadu Council
32. GA. Atoll Atoll Council
33. GA. Villigili Council
34. GA. Qulamaafushi Council
35. GA. Maamendhoo Council
36. GA. Nilandhoo Council
37. GA. Dhaandhoo Council
38. GA. Kodey Council
39. GA. Gemanafushi Council
40. GA. Kanduhulhudhoo Council
41. GA. Dhevadhoo Council
42. G.Dh. Atoll Atoll Council
43. G.Dh. Atoll Thinadhoo Council
44. G.Dh. Atoll Madaveli Council
45. G.Dh. Atoll Hoadedhoo Council
46. G.Dh. Atoll Nadella Council

- 47. G.Dh. Atoll Rathafandhoo Council
- 48. G.Dh. Atoll Fioree Council
- 49. G.Dh. Atoll Faresmaathodaa Council
- 50. G.Dh. Atoll Vaadhoo Council
- 51. G.Dh. Atoll Gadhoo Council

MINISTRIES

AUDIT ASSIGNMENT	BUDGET 2015	
	EXPENDITURE (MVR)	REVENUE (MVR)
1. GA. Atoll Hospital	41,232,479	
2. GA. Atoll AEC	12,630,915	
3. G. Dh Atoll Hospital	58,434,969	
4. G. Dh Atoll AEC	10,477,352	
5. Addu Atoll Regional Hospital	76,735,004	
6. Sharafudheen School	25,995,529	
7. Hithadhoo School	19,974,655	
8. Feydhoo School	15,176,518	
9. High Court Branch in Meedhoo	-	
10. Hithadhoo Court	-	
11. GA. Nilandhoo Court	-	
12. GA. Kodey Court	-	
13. G. Dh Fiyoree Court	-	
14. G. Dh Thinadhoo Court	-	
15. Gn. Fuvahmulaku Court	-	
16. Maradhoo Feydhoo Court	-	
17. Gn. Atoll Education Centre	14,421,561	
18. Hafiz Ahmed School	10,765,718	
19. Fuahmulaku School	-	
20. Gn. Atoll Hospital	31,818,934	
21. S. Meedhoo Shamsudheen School	-	
22. Addu City Council	50,232,948	
23. Fuahmulaku Atoll Council	6,714,149	
24. Fuahmulaku Dhandimagu Council	3,740,936	
25. Fuahmulaku Dhiguvaadu Council	3,207,405	
26. Fuahmulaku Dhoonigamu Council	4,143,810	
27. Fuahmulaku Maalegam Council	2,796,588	

28. Fuahmulaku Funaadu Council	3,613,340	
29. Fuahmulaku Miskihmagu Council	3,486,384	
30. Fuahmulaku Maadhadu Council	3,241,465	
31. Fuahmulaku Hoadhandu Council	2,986,333	
32. GA. Atoll Atoll Council	5,704,392	
33. GA. Atoll Villingili Council	4,522,210	
34. GA. Atoll Qualamaafushi Council	3,894,689	
35. GA. Maamendhoo Council	2,000,741	
36. GA. Nilandhoo Council	3,043,696	
37. GA. Dhaandhoo Council	3,626,472	
38. GA. Kodey Council	2,334,112	
39. GA. Gemanafeushi Council	3,346,337	
40. GA. Kanduhulhudhoo Council	2,577,854	
41. GA. Dhevadhoo Council	2,643,419	
42. G. Dh Atoll Atoll Council	6,903,670	
43. G. Dh Atoll Thinadhoo Council	6,307,501	
44. G. Dh Atoll Madaveli Council	4,421,886	
45. G. Dh Atoll Hoadedhoo Council	3,082,068	
46. G. Dh Atoll Nadella Council	3,133,484	
47. G. Dh Atoll Rathafandhoo Council	2,930,037	
48. G. Dh Atoll Fioree Council	4,696,584	
49. G. Dh Atoll Faresmaathodaa Council	3,429,808	
50. G. Dh Atoll Vaadhoo Council	3,656,452	
51. G. Dh Atoll Gadhoo Council	3,588,582	

Staff resources

	INPUTS	HOURS
Managers	35 hrs. x 52 wks. x 01 staff	1,820
Senior Auditors	35 hrs. x 52 wks. x 01 staff	1,820
Assistant Auditors	35 hrs. x 52 wks. x 05 staff	9100
TOTAL (A)		12,740
Less Non-Audit Work Hours		
Public Holidays	20 days x 7hrs x 07 staff	980
Annual Leave	30 days x 7hrs x 07 staff	1470
Family responsibility leave	10 days x 7hrs x 07 staff	490
Sick Leave	12 days x 7hrs x 07 staff	588

Management	(1,820) x 50%	910
In-house training (CPD)	52 hrs. x 7 staff	364
Short term Courses – India/Malaysia/Sri Lanka)	50 days x 7 hrs.	350
Maternity leave	60 days x 7 hrs. x 1 staff	420
Release from work for exam	46 days x 7 hrs.	322
Hrs. lost due to Ramadan	22 days x 2.5 hrs. x 07 staff	385
TOTAL (B)		6279
NET HOURS AVAILABLE (A – B)		6461

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 31st March every year.

Planned outputs

AUDIT JOBS	2015 FINAL AUDIT		2016 INTERIM AUDIT	
	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
Ministries				
1. GA. Atoll Hospital	140	31/03/2016	140	31/12/2016
2. GA. Atoll AEC	168	31/03/2016	168	31/12/2016
3. G. Dh Atoll Hospital	140	31/03/2016	140	31/12/2016
4. G. Dh Atoll AEC	168	31/03/2016	168	31/12/2016
5. Addu Atoll Regional Hospital	168	31/03/2016	168	31/12/2016
6. Sharafudheen School	168	31/03/2016	168	31/12/2016
7. Hithadhoo School	140	31/03/2016	140	31/12/2016
8. Feydhoo School	140	31/03/2016	140	31/12/2016
9. High Court Branch in Meedhoo	84	31/03/2016	84	31/12/2016
10. Hithadhoo Court	75	31/03/2016	75	31/12/2016
11. GA. Nilandhoo Court	75	31/03/2016	75	31/12/2016
12. GA. Kodey Court	75	31/03/2016	75	31/12/2016
13. G. Dh Fiyoree Court	75	31/03/2016	75	31/12/2016
14. G. Dh Thinadhoo Court	75	31/03/2016	75	31/12/2016
15. Gn. Fuvahmulaku Court	75	31/03/2016	75	31/12/2016

16. Maradhoo Feydhoo Court	75	31/03/2016	75	31/12/2016
17. Gn. Atoll Education Centre	168	31/03/2016	168	31/12/2016
18. Hafiz Ahmed School	112	31/03/2016	112	31/12/2016
19. Fuahmulaku School	112	31/03/2016	112	31/12/2016
20. Gn. Atoll Hospital	140	31/03/2016	140	31/12/2016
21. S. Meedhoo Shamsudheen School	112	31/03/2016	112	31/12/2016
22. Addu City Council	196		196	31/08/2016
23. Fuahmulaku Atoll Council	168		168	31/08/2016
24. Fuahmulaku Dhandimagu Council	140		140	31/08/2016
25. Fuahmulaku Dhiguvaadu Council	140		140	31/08/2016
26. Fuahmulaku Dhoonigamu Council	140		140	31/08/2016
27. Fuahmulaku Maalegam Council	140		140	31/08/2016
28. Fuahmulaku Funaadu Council	140		140	31/08/2016
29. Fuahmulaku Miskihmagu Council	140		140	31/08/2016
30. Fuahmulaku Maadhadu Council	140		140	31/08/2016
31. Fuahmulaku Hoadhandu Council	140		140	31/08/2016
32. GA. Atoll Atoll Council	140		140	31/08/2016
33. GA. Atoll Villingili Council	168		168	31/08/2016
34. GA. Atoll Qualamaafushi Council	140		140	31/08/2016
35. GA. Maamendhoo Council	140		140	31/08/2016
36. GA. Nilandhoo Council	140		140	31/08/2016
37. GA. Dhaandhoo Council	140		140	31/08/2016
38. GA. Kodey Council	140		140	31/08/2016
39. GA. Gemanafeushi Council	140		140	31/08/2016
40. GA. Kanduhulhudhoo Council	140		140	31/08/2016
41. GA. Dhevadhoo Council	140		140	31/08/2016
42. G. Dh Atoll Atoll Council	168		168	31/08/2016
43. G. Dh Atoll Thinadhoo Council	140		140	31/08/2016
44. G. Dh Atoll Madaveli Council	140		140	31/08/2016
45. G. Dh Atoll Hoadedhoo Council	140		140	31/08/2016
46. G. Dh Atoll Nadella Council	140		140	31/08/2016
47. G. Dh Atoll Rathafandhoo Council	140		140	31/08/2016
48. G. Dh Atoll Fioree Council	140		140	31/08/2016
49. G. Dh Atoll Faresmaathodaa Council	140		140	31/08/2016
50. G. Dh Atoll Vaadhoo Council	140		140	31/08/2016
51. G. Dh Atoll Gadhoo Council	140		140	31/08/2016
AUDIT HOURS REQUIRED (C)	6,825		6,825	

Resource Summary

Total number of hours available (A-B)	6461
Total number of hours required (C)	6825
Resource shortage	(364)

تعمیراتی امور کے لیے 2016-17 کے بجٹ میں 100 کروڑ روپے کی رقم مختص کی گئی ہے۔

تعمیراتی امور کے لیے

1. 2016-17 کے بجٹ میں 100 کروڑ روپے کی رقم مختص کی گئی ہے۔

2. 2015-16 کے بجٹ میں 100 کروڑ روپے کی رقم مختص کی گئی ہے۔

3. 2014-15 کے بجٹ میں 100 کروڑ روپے کی رقم مختص کی گئی ہے۔

موقوفو 1: 2016 قوسم لائىقلىرى ئىزلىنىش قىممىتى 2015 قوسم لائىقلىرى قىممىتى بىلەن قارىشى (ئىخچام قىممىتى بىلەن قارىشى)

%	2015 قوسم لائىقلىرى قىممىتى	2016 قوسم لائىقلىرى قىممىتى	2016 قوسم لائىقلىرى قىممىتى بىلەن قارىشى	2016 قوسم لائىقلىرى قىممىتى بىلەن قارىشى - ئىخچام قىممىتى	2016 قوسم لائىقلىرى قىممىتى بىلەن قارىشى	2015 قوسم لائىقلىرى قىممىتى بىلەن قارىشى	مەبلەغى
23%	10,305,165	56,094,578	3,049,180	53,045,398	45,789,413	مەبلەغى	مەبلەغى
-8%	- 296,158	3,312,700	620,500	2,692,200	3,608,858	مەبلەغى	مەبلەغى
20%	10,009,007	59,407,278	3,669,680	55,737,598	49,398,271	مەبلەغى	مەبلەغى
7%	2,560,500	37,725,900	1,682,700	36,043,200	35,165,400	مەبلەغى	مەبلەغى
7%	73,080	1,065,120	39,900	1,025,220	992,040	مەبلەغى	مەبلەغى
51%	1,379,255	4,073,591	665,260	3,408,331	2,694,336	مەبلەغى	مەبلەغى
54%	291,156	827,524	156,420	671,104	536,368	مەبلەغى	مەبلەغى
275%	5,348,151	7,292,923	399,900	6,893,023	1,944,772	مەبلەغى	مەبلەغى
170%	2,413,694	3,832,688	-	3,832,688	1,418,994	مەبلەغى	مەبلەغى
-71%	- 1,581,485	638,000	105,000	533,000	2,219,485	مەبلەغى	مەبلەغى
-22%	- 179,186	638,833	-	638,833	818,018	مەبلەغى	مەبلەغى
23%	10,305,165	56,094,578	3,049,180	53,045,398	45,789,413	مەبلەغى	مەبلەغى
-8%	- 296,158	3,312,700	620,500	2,692,200	3,608,858	مەبلەغى	مەبلەغى
-8%	- 296,158	3,312,700	620,500	2,692,200	3,608,858	مەبلەغى	مەبلەغى

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موقوفہ نمبر 2: 2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی

تاریخ	موقوفہ نمبر	#
46,252,641		2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی
		موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی
49,398,271		2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی
59,407,278		2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی
10,009,007		2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی
		2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی
3,669,680		2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی
4,048,000		2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی
2,413,694		2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی
1,254,600		2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی
-1,500,000		2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی
123,033		2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی
10,009,007		2015 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2016 قس در آمدی موقوفہ خلیجہ قس در آمدی 2015 قس در آمدی

پروگرام 1: پروجیکٹ کے سرکاری پورٹل پر 2015 سے 2010 تک جاری شدہ تمام پروجیکٹوں کی تفصیلات فراہم کی گئی ہیں۔

2015	2014	2013	2012	2011	2010
132	87	59	38	12	

پروگرام 2

2015	2014	2013	2012	2011	2010
-	17	17	17	15	15
-	1	4	9	15	15
	16	13	8	0	0

2015	2014	2013	2012	2011	2010
-	19	19	19	18	14
-	10	14	15	16	12
	9	5	4	2	2

2015	2014	2013	2012	2011	2010
-	-	78	78	-	-
-	-	23	69	-	-
-	-	55	9	-	-

2015	2014	2013	2012	2011	2010	5. دینار (تعمیرات) و تعمیرات
					تعمیرات تعمیرات تعمیرات	تعمیرات تعمیرات تعمیرات
	12	17	17	14	-	تعمیرات تعمیرات تعمیرات
	6	14	14	14	-	تعمیرات تعمیرات تعمیرات
	6	3	3	0	-	تعمیرات تعمیرات تعمیرات

2015	2014	2013	2012	2011	2010	6. تعمیرات
	5	5	7	5	-	تعمیرات تعمیرات تعمیرات
	5	5	7	5	-	تعمیرات تعمیرات تعمیرات
					-	تعمیرات تعمیرات تعمیرات

2015	2014	2013	2012	2011	2010	7. تعمیرات
13	4	4	5	2	0	تعمیرات تعمیرات تعمیرات
11	12	3		3	0	تعمیرات تعمیرات تعمیرات

2015	2014	2013	2012	2011	2010	8. تعمیرات
-	1	-	-	-	-	تعمیرات تعمیرات تعمیرات
					-	تعمیرات تعمیرات تعمیرات

AUDIT REPORTS NOT ISSUED

GOVERNMENT MINISTRIES

#	Name of Entity and year
2	Ministry of Finance and Treasury 2013 & 2014
3	Attorney General's Office 2014
4	Ministry of Health and Family 2012, 2013 & 2014
5	Ministry of Home Affairs 2012, 2013 & 2014
6	Ministry of Housing & Infrastructure 2012 & 2014
7	Ministry of Human Resources, Youth & Sports 2013 & 2014
8	Ministry of Islamic Affairs 2012, 2013 & 2014
9	Ministry of Tourism, Arts and Culture 2012, 2013 & 2014
10	Ministry of Transport and Communication 2012, 2013 & 2014
11	Ministry of Defense & National Security 2014
12	Ministry of Economic Development 2013 & 2014
13	Ministry of Education 2012, 2013 & 2014
14	Ministry of Environment & Energy 2012, 2013 & 2014
15	Ministry of Fisheries and Agriculture 2013 & 2014
16	Ministry of Foreign Affairs 2013 & 2014
17	Ministry of Gender & Human Rights 2013 & 2014

STATUTORY BODIES

#	Name of Entity and Year
1	Department of Judicial Administration 2012, 2013 & 2014
2	Local Government Authority 2014
3	The Maldives National University 2013 & 2014
4	Customs Integrity Commission 2013 & 2014
5	Human Rights Commission 2014
6	Prosecutor General's Office 2014
7	People's Majilis 2012, 2013 & 2014
8	Maldives Media Council 2014
9	Maldives Inland Revenue Authority 2012, 2013 & 2014

Auditable Entities For the year 2016

No	Name of the Entity	Audit Year
	Ministries	
1	Attorney General's Office	2016
2	Ministry of Health	2016
3	Ministry of Home Affairs	2016
4	Ministry of Housing & Infrastructure	2016
5	Ministry of Youth & Sports	2016
6	Ministry of Islamic Affairs	2016
7	Ministry of Tourism, Arts and Culture	2016
8	Ministry of Defence & National Security	2016
9	Ministry of Education	2016
10	Ministry of Environment & Energy	2016
11	Ministry of Fisheries and Agriculture	2016
12	Ministry of Foreign Affairs	2016
13	Ministry of Law & Gender	2016
	State-owned Enterprises	
14	Housing Development Corp. Ltd	2016
15	Island Aviation Services Ltd	2016
16	Maldives Airports Company Ltd	2016
17	Maldives Industrial Fisheries Company Ltd	2016
18	Maldives Ports Ltd.	2016
19	Maldives Post Ltd	2016
20	State Electric Company Ltd	2016
21	Addu International Airport Company Ltd.	2016
22	Maldives Road Development Corp. Ltd.	2016
23	Thilafushi Corp. Ltd.	2016
24	Hithadhoo Port Ltd.	2016
25	Kulhudhuffushi Port Ltd.	2016
26	Maldives Marketing & Public Relations Corporation Ltd.	2016
27	Gulhifalhu Investment Ltd	2016
28	Male' Water and Sewerage Company Pvt. Ltd	2016
29	FENAKA Corporation	2016
30	Maldives Hajj Corporation	2016
31	Hanimadhoo Airport Company Limited	2016
32	Maldives Broadcasting Corporation	2016
33	Kulhudhufushi Development Corporation	2016
34	Thinadhoo Development Corporation	2016
35	Fuvahmulah Development Corporation	2016
36	AasandhaPvt Ltd	2016
37	Kaadhdhoo Airports Company Pvt. Ltd	2016
38	Kadhhdhoo Airport Company Pvt. Ltd	2016
39	MPS – Assessment of Safe keeping of Confiscated Drugs	2016
40	FENAKA Review of Procurement and High Value Expenditure	2016
41	FENAKA - Biwater -Tendering, Awarding, Implementation	2016
42	STO - Procurement of oil	2016
43	Minivan 50 office - Minivan 50 projects & expenditure	2016
44	Customs - Duty free BOQ for resort development	2016

45	DPRS - DPRS - Cooperative society	2016
46	MTCC - Award of Capital projects	2016
47	SOE's - Procurement practices	2016
48	Waste Management	2016
49	Effectiveness of Doctor/nurse training (Department of Higher Education)	2016
50	Procurement of consumables and management of medical waste	2016
51	Capital Contribution to SOEs	2016
52	Maldives Industrial Fisheries Company	2016
53	Island Aviation Services	2016
54	Fenaka Corporation	2016
55	Maldives Environment Management Project	2016
56	Ari Atoll Solid Waste Management Pilot Project	2016
	Statutory bodies	
57	Anti-Corruption Commission	2016
58	Elections Commission	2016
59	Department of Judicial Administration	2016
60	Local Government Authority	2016
61	Customs Integrity Commission	2016
62	Tax Appeal Tribunal	2016
63	Police Integrity Commission	2016
64	Employment Tribunal	2016
65	Human Rights Commission	2016
66	Judicial Service Commission	2016
67	Prosecutor General's Office	2016
68	Maldives Broadcasting Commission	2016
69	Civil Service Commission	2016
70	People's Majilis	2016
71	Maldives Media Council	2016
72	Information Commissioner's Office	2016
73	Family Protection Agency	2016
	Donor-funded projects	
74	Maldives Environmental Management Project World Bank (on-going project)	2016
75	Maldives Environmental Management Project - World Bank (New Project)	2016
76	Climate Change Adaptation Project - World Bank	2016
77	Accelerating Sustainable Private Investment in Renewable Energy- World Bank	2016
78	Enhancing Educational Development Project - World Bank &GoM	2016
79	Enhanced Integrated Framework Project Tier 1 - UNOPS	2016
80	Enhanced Integrated Framework Project Tier 2 - UNOPS	2016
81	Public Finance Strengthening and Management Project - World Bank	2016
	Cycle 2013-2014	
82	Ministry of Finance and Treasury	2016
83	Public Debt	2016
84	State Consolidated F/S	2016
	Cycle 2014-2015	
85	Maldives Inland Revenue Authority	2016
86	Maldives National University	2016
87	Ministry of Economic Development	2016
88	The President's Office	2016
89	Ministry of Finance and Treasury	2016
	Cycle 2015-2016	
90	Public Debt	2016
91	State Consolidated F/S	2016
92	Maldives Civil Aviation Authority	2016
93	Maldives Customs Services	2016
94	Maldives Inland revenue Authority	2016
95	Maldives National University	2016
96	The President's Office	2016
97	Ministry of Finance and Treasury	2016

STATE-OWNED ENTERPRISES

#	Name
1	Male' Health Service Corporation Ltd. 2011, 2012 & 2013
2	Koddoo Fisheries Maldives Ltd. 2014
4	Hithadhoo Port Ltd. 2014
5	Kulhudhuffushi Port Ltd. 2012, 2013 & 2014
6	Maldives Broadcasting Corporation 2012, 2013 & 2014
7	Felivaru Fisheries Maldives Ltd. 2014
8	Gulhifalhu Industrial Zone Ltd. 2014

Entity's status is uncertain due to changes in Government policy. PEMEB informs that cabinet discussion is underway to dissolve the company.

DONOR-FUNDED PROJECTS

All Dono-funded project audits completed up to FY 2014.

COMPLIANCE AND SPECIAL AUDITS

#	Name
1	STO Review of STO Credit Control and Management Practices
2	Ministry of Housing - Design award, operation and implementation of housing projects.
3	Ministry of Finance- Review of the objectives & purpose of providing food subsidies
4	Ministry of Transport- Review of awarding operation and management of Ferry Services
5	National Drug Agency - Compliance Audit
6	MPL-Review of Capital Projects 2009-2011
7	Min. of Fisheries- review of the objectives and distribution of Agricultural subsidies
8	STO- Investments
9	Male City Council- review of procedures established in providing services
10	STO- Purchase of US Dollar to import Finance
11	Min. of Fisheries- review of fishing vessels project and loan given for buliding fishing vessels
12	National Planning Agency- Review of awarding uninhabited islands subject to capital projects under CSR

On hold

On hold

LOCAL COUNCILS

#	Name of Entity and Year
1	Haa Alifu Atoll Council (Dhidhdhoo) 2013
2	HA.Baarah Council 2013
3	HA.Filladhoo Council 2013
4	HA.Hoarafushi Council 2012
5	hA.Kelaa Council 2013
6	HA.Muraidhoo Council 2013
7	Hdh.Hirimaradhoo Council 2013
8	Hdh.Finey Council 2013
9	Hdh.Nellaidhoo Council 2013
10	Hdh.Nolhivaranfaru Council 2013
11	Sh.Funadhoo Council
12	Sh.Bileffahi Council 2013
13	Sh.kanditheemu Council 2013
14	Sh.Narudhoo Council 2013
15	Noomaraa Council
16	Noonu Atoll Council 2013
17	<i>N.Manadhoo Council 2013</i>
18	N.Henbandhoo Council 2013
19	N.Holhudhoo Council 2013
20	N.Kendhikolhudhoo Council 2013
21	Kudafaree Council
22	Landhoo Council
23	Lhohi Council
24	Maafaru Council
25	Maalhendhoo Council
26	Magoodhoo Council
27	Foddhoo Council
28	Miladhoo Council
29	Velidhoo Council
30	<i>R. Ungoofaaruu Council 2013</i>
31	R.Dhuvaafaru Council 2012
32	Baa Atoll Council 2013
33	Hithaadhoo Council 2013
34	Kendhoo Council 2013
35	Kudarikilu Council 2013
36	Thulhaadhoo Council 2013
37	Lhaviyani Atoll Council 2013
38	Lh.Olhuvelifushi Council 2013
39	Hinnavaru Council 2013
40	K.Atoll Council 2013
41	Gulhi Council 2013
42	Himmafushi Council 2013
43	Kaashidhoo Council 2013

44	Maafushi Council 2013
45	Dhiffushi Council 2013
46	AA. Ukulhas Council 2013
47	Vaavu Atoll Council 2013
48	Meemu Atoll Council 2013
49	<i>Muli Council 2013</i>
50	M.Dhiggaru Council 2013
51	M.Maduvvaree Council 2013
52	M.Naalaafushi Council 2013
55	Faafu Atoll Council 2013
57	F.Dharanboodhoo Council 2013
59	F.Magoodhoo Council 2013
61	Dhaalu Atoll Council 2013
62	<i>Dh.Kudahuvadhoo Council 2013</i>
63	Dh.Hulhuheli Council 2013
64	Dh.Bandidhoo Council 2013
67	Dh.Rinbudhoo Council 2013
68	Thaa Atoll Council (Veymandoo) 2013
69	<i>Veymandoo Council 2012</i>
70	th.Gaadhiffushi Council 2013
71	Th.Hirilandhoo Council 2013
72	Kinbidhoo Council 2012
73	Thimarafushi Council 2012
74	Th.Vandhoo Council 2013
75	Th.Vilufushi Council 2013
76	Laamu Atoll Council
77	<i>Fonadhoo Council 2013</i>
78	Dhanbidhoo Council 2013
79	Maabaidhoo Council 2013
80	Mundoo Council 2013
81	Kolamaafushi Council 2012
82	Kondey Council 2013
83	Gaafu Dhaalu Atoll Council 2012, 2013
84	<i>Gdh.Thinadhoo Council 2012, 2013</i>
85	Gdh.Fiyoaree Council, 2013
86	Gdh.Gaddhoo Council 2013
87	Gdh.Hoandeddhoo Council 2013
88	Gdh.Madaveli Council
89	Nadella Council
90	Rathafandhoo Council
91	Fares Maathodaa Council
92	Vaadhoo Council
93	Fuvahmuah Atoll Council 2013
94	Fuvahmulah Dhandigamu Council 2013
95	Malegan Council 2013
96	Funaadu Council 2013
97	Miskiymagu Council 2013
99	Hoadhadu Council

100	Dhiguvaadu Council
101	Dhadigamu Council
102	Addu City Council 2013

LIST OF AUDITABLE ENTITIES

GOVERNMENT MINISTRIES

#	Name
1	The President's Office
2	Ministry of Finance and Treasury
3	Attorney General's Office
4	Ministry of Health and Family
5	Ministry of Home Affairs
6	Ministry of Housing & Infrastructure
7	Ministry of Human Resources, Youth & Sports
8	Ministry of Islamic Affairs
9	Ministry of Tourism, Arts and Culture
10	Ministry of Transport and Communication
11	Ministry of Defense & National Security
12	Ministry of Economic Development
13	Ministry of Education
14	Ministry of Environment & Energy
15	Ministry of Fisheries and Agriculture
16	Ministry of Foreign Affairs
17	Ministry of Gender & Human Rights

STATUTORY BODIES

#	Name
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
18	Information Commissioner's Office
19	Maldives Customs Service 2014
20	Maldives Inland Revenue Authority

STATE-OWNED ENTERPRISES

#	Name
1	Male' Health Service Corporation Ltd.
2	Upper North Utilities Ltd.
3	Upper South Utilities Ltd.
4	Central Utilities Ltd.
5	South Central Utilities Ltd.
6	Northern Utilities Ltd.
7	Southern Utilities Ltd.
8	Gan Airport Company Ltd.
9	Koddoo Fisheries Maldives Ltd.
10	Thilafushi Corp. Ltd.
11	Hithadhoo Port Ltd.
12	Kulhudhuffushi Port Ltd.
13	Maldives Marketing & Public Relation Corporation Ltd.
14	Maldives Broadcasting Corporation
15	Felivaru Fisheries Maldives Ltd.
18	Gulhifalhu Industrial Zone Ltd.

DONOR-FUNDED PROJECTS

#	Name
1	Clean Energy for Climate Change Mitigation Project
2	Enhanced Integrated Framework Project - UNOPS

3	Educational Development Project
4	Ari Atoll Solid Waste Management Project
5	Enhanced Integrated Framework Project - UNOPS
6	Maldives Environmental Management Project
7	Wetland Conservation and Coral Reef Monitoring Project
8	Public Finance Management System Strengthening Project

LOCAL COUNCILS

Haa Alifu	Haa Alifu Atoll Council (Dhidhdhoo)
2	H.A. Dhidhdhoo Council
3	H.A. Baarah Council
4	H.A. Filladhoo Council
5	H.A. Hoarafushi Council 2012
6	H.A. Ihavandhoo Council
7	H.A. Kelaa Council
8	H.A. Maarandhoo Council
9	H.A. Mulhadhoo Council
10	H.A. Muraidhoo Council
11	H.A. Thakandhoo Council
12	H.A. Uligamu Council
13	H.A. Utheemu Council
14	H.A. Vashafaru Council
Haa Dhaa	Haa Dhaalu Atoll Council
16	H.Dh. Kulhudhuffushi Council
17	H.Dh. Hanimaadhoo Council
18	H.Dh. Hirimaradhoo Council
19	H.Dh. Finey Council
20	H.Dh. Kumundhoo Council
21	H.Dh. Kurinbi Council
22	H.Dh. Makundhoo Council
23	H.Dh. Naivaadhoo Council
24	H.Dh. Nellaidhoo Council
25	H.Dh. Neykurendhoo Council
26	H.Dh. Nolvivaram Council
27	H.D. Nolvivaranfaru Council
28	H.Dh. Vaikaradhoo Council
Shaviyani	Shaviyani Atoll Council
31	S.H. Funadhoo Council
32	S.H. Feevah Council
33	S.H. Feydhoo Council

34	S.H. Foakaidhoo Council
35	S.H. Bileffahi Council
36	S.H. Goidhoo Council
37	S.H. kanditheemu Council
38	S.H. Komandoo Council
39	S.H. Lhaimagu Council
40	S.H. Maaungoodhoo Council
41	S.H. Maroshi Council
42	S.H. Milandhoo Council
43	S.H. Narudhoo Council
44	S.H. Noomaraa Council
Noonu Atoll	Noonu Atoll Council
46	<i>N. Manadhoo Council</i>
47	N. Henbandhoo Council
48	N. Holhudhoo Council
49	N. Kendhikolhudhoo Council
50	N. Kudafaree Council
51	N. Landhoo Council
52	N. Lhohi Council
53	N. Maafaru Council
54	N. Maalhendhoo Council
55	N. Magoodhoo Council
56	N. Foddhoo Council
57	N. Miladhoo Council
58	N. Velidhoo Council
Raa Atoll	Raa Atoll Council
60	<i>R. Ungoofaaru Council</i>
61	R. Alifushi Council
62	R. Angothitheemu Council
63	R. Dhuvaafaru Council 2012
64	R. Fainu Council
65	R. Hulhudhuffaru Council
66	R. Inguraidhoo Council
67	R. Innamaadhoo Council
68	R. Kinolhas Council
69	R. Maakurathu Council
70	R. Maduvvaree Council
71	R. Meedhoo Council
72	R. Rasgetheemu Council
73	R. Rasmaadhoo Council
74	R. Vaadhoo Council
Baa Atoll	Baa Atoll Council
76	<i>B. Eydhafushi Council</i>
77	B. Dharavandhoo Council
78	B. Dhonfanu Council
79	B. Fehendhoo Council
80	B. Fulhadhoo Council
81	B. Goidhoo Council

82	B. Hithaadhoo Council
83	B. Kamadhoo Council
84	B. Kendhoo Council
85	B. Kihaadhoo Council
86	B. Kudarikilu Council
87	B. Maalhos Council
88	B. Thulhaadhoo Council
Lhaviyani	Lhaviyani Atoll Council
90	<i>L.H. Naifaru Council</i>
91	L.H. Kurendhoo Council
92	L.H. Maafilaafushi Council
93	L.H. Hinnavaru Council
Kaafu Atol	K.Atoll Council
95	<i>K. Thulusdhoo Council</i>
96	K. Gaafaru Council
97	K. Gulhi Council
98	K. Guraidhoo Council
99	K. Himmafushi Council
100	K. Huraa Council
101	K. Kaashidhoo Council
102	K. Maafushi Council
103	K. Dhiffushi Council
Alif Alif At	Alif Alif Atoll Council
105	A.A. Bodufulhadhoo Council
106	<i>A.A. Rasdhoo Council</i>
107	A.A. Himandhoo Council
108	A.A. Maalhos Council
109	A.A. Mathiveri Council
110	A.A. Feridhoo Council
111	A.A. Thoddoo Council
112	A.A. Ukulhas Council
Alif Dhaal	Alif Dhaalu Atoll Council
113	<i>A.Dh. Mahibadhoo Council</i>
114	A.Dh. Dhiddhoo Council
115	A.Dh. Dhigurah Council
116	A.Dh. Fenfushi Council
117	A.Dh. Haggnaameedhoo Council
118	A.Dh. Kunburudhoo Council
119	A.Dh. Maamigili Council
120	A.Dh. Manadhoo Council
121	A.Dh. Dhangethi Council
122	A.Dh. Omadhoo Council
Vaavu Ato	Vaavu Atoll Council
124	<i>V. Felidhoo Council</i>
125	V. Fulidhoo Council
126	V. Keyodhoo Council
127	V. Rakeedhoo Council
128	V. Thinadhoo Council

Meemu Atoll	Meemu Atoll Council
130	<i>M. Muli Council</i>
131	M. Dhiggaru Council
132	M. Kolhufushi Council
133	M. Maduvvaree Council
134	M. Naalaafushi Council
135	M. Raimmandhoo Council
136	M. Veyvah Council
Faafu Atoll	Faafu Atoll Council
138	<i>F. Nilandhoo Council</i>
139	F. Dharanboodhoo Council
140	F. Feeali Council
141	F. Magoodhoo Council
142	F. Bileddhoo Council
Dhaalu Atoll	Dhaalu Atoll Council
144	<i>D.H. Kudahuvadhoo Council</i>
145	D.H. Hulhudheli Council
146	D.H. Bandidhoo Council
147	D.H. Maaenboodhoo Council
148	D.H. Meedhoo Council
149	D.H. Rinbudhoo Council
Thaa Atoll	Thaa Atoll Council (Veymandoo)
151	<i>T.H. Veymandoo Council 2012</i>
152	T.H. Dhiyamingili Council
153	T.H. Gaadhiffushi Council
154	T.H. Guraidhoo Council
155	T.H. Hirilandhoo Council
156	T.H. Kandoodhoo Council
157	T.H. Kinbidhoo Council 2012
158	T.H. Madifushi Council
159	T.H. Omadhoo Council
160	T.H. Thimarafushi Council 2012
161	T.H. Vandhoo Council
162	T.H. Burunee Council
163	T.H. Vilufushi Council
Laamu Atoll	Laamu Atoll Council
165	<i>L. Fonadhoo Council</i>
166	L. Dhanbidhoo Council
167	L. Gaadhoo Council
168	L. Gan Council
169	L. Hithadhoo Council
170	L. Isdhoo Council
171	L. Kalhaidhoo Council
172	L. Kunahandhoo Council
173	L. Maabaidhoo Council
174	L. Maamendhoo Council
175	L. Maavah Council
176	L. Mundoo Council

Gaafu Alif	Gaafu Alifu Atoll Council
178	G.A. Villingili Council
179	G.A. Dhevvadhoo Council
180	G.A. Gemanafushi Council
181	G.A. kanduhulhudhoo Council
182	G.A. Kolamaafushi Council 2012
183	G.A. Kondey Council
184	G.A. Maamendhoo Council
185	G.A. Nilandhoo Council
186	G.A. Dhaandhoo Council
Gaafu Dha	Gaafu Dhaalu Atoll Council 2012
188	G.Dh. Thinadhoo Council 2012
189	G.Dh. Fiyoaree Council
190	G.Dh. Gaddhoo Council
191	G.Dh. Hoandeddhoo Council
192	G.Dh. Madaveli Council
193	G.Dh. Nadella Council
194	G.Dh. Rathafandhoo Council
195	G.Dh. Fares Maathodaa Council
196	G.Dh. Vaadhoo Council
Gnaviyani	Fuvahmuah Atoll Council
198	G.N. Fuvahmulah Dhoondigamu Council
199	G.N. Malegan Council
200	G.N. Funaadu Council
201	G.N. Miskiymagu Council
202	G.N. Maadhandu Council
203	G.N. Hoadhadu Council
204	G.N. Dhiguvaadu Council
205	G.N. Dhadigamu Council
Seenu Ato	Addu City Council

ڪم ۽ ڪارروائي جو ڏينھو ۽ وقت ڪم ڪرائڻ جو ڏينھو : 18/10/15 وقت : 11:45	
ڪم ڪرائڻ جو مقام : F	
ڪم ڪرائڻ جو ڪارڊ نمبر :	



سول سروس ۽ ڪارروائي جو ڏينھو ۽ وقت - ڪم ڪرائڻ جو ڏينھو ۽ وقت

ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : F
 ڪم ڪرائڻ جو ڪارڊ نمبر :

ڪم ڪرائڻ جو ڏينھو ۽ وقت : 13-B/57/2015/79

ڪم ڪرائڻ جو ڏينھو ۽ وقت : ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : ڪم ڪرائڻ جو مقام

ڪم ڪرائڻ جو ڏينھو ۽ وقت : 57-F/ML/13/2015/103 (13 آڪٽوبر 2015) سول سروس ۽ ڪارروائي جو ڏينھو ۽ وقت

ڪم ڪرائڻ جو ڏينھو ۽ وقت

ڪم ڪرائڻ جو ڏينھو ۽ وقت : ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : ڪم ڪرائڻ جو مقام

ڪم ڪرائڻ جو ڏينھو ۽ وقت : ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : ڪم ڪرائڻ جو مقام

ڪم ڪرائڻ جو ڏينھو ۽ وقت : ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : ڪم ڪرائڻ جو مقام

ڪم ڪرائڻ جو ڏينھو ۽ وقت : ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : ڪم ڪرائڻ جو مقام

05 آڪٽوبر 2015
 18 آڪٽوبر 2015

ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : ڪم ڪرائڻ جو مقام

ڪم ڪرائڻ جو ڏينھو ۽ وقت
 ڪم ڪرائڻ جو مقام : ڪم ڪرائڻ جو مقام

عَمْرُوهُ-5: رَبِّي بِرَبِّهِ عَزَّ وَجَلَّ.

جے ٹی وی-5: شیڈول برائے:

ڈیجیٹل ٹی وی کے سروسز کے آغاز کے وقت کے جدول

ڈیجیٹل ٹی وی کے سروسز

اگرچہ جے ٹی وی کے سروسز 2016 میں آغاز ہوئے ہیں مگر اس وقت کے جدول کے تحت سروسز کے آغاز کے وقت

✓	ڈیجیٹل ٹی وی کے سروسز	-	ڈیجیٹل ٹی وی کے سروسز	ڈیجیٹل ٹی وی کے سروسز
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19.10.2015	04 سہ	00:05		-	✓	✓	✓	✓
13.10.2015	03 سہ	1:15	✓	✓		✓	✓	✓
07.10.2015	02 سہ	0:55		✓	✓	✓	✓	✓
05.10.2015	01 سہ	00:15		✓	-	-	✓	✓
	پہلا		پہلا سروسز کے آغاز کے وقت	دوسرا سروسز کے آغاز کے وقت	تیسرا سروسز کے آغاز کے وقت	چوتھا سروسز کے آغاز کے وقت	پنجم سروسز کے آغاز کے وقت	ششم سروسز کے آغاز کے وقت
	04	02:30	01	03	02	03	04	04

عَمْرُوهُ-2: رَبِّي بِرَبِّي

بۆلۈم 2: ئىككىنچى بۆلۈم

بۆلۈم 2: ئىككىنچى بۆلۈم ۋە ئىككىنچى بۆلۈم ۋە ئىككىنچى بۆلۈم

بۆلۈم

بۆلۈم 2: ئىككىنچى بۆلۈم ۋە ئىككىنچى بۆلۈم ۋە ئىككىنچى بۆلۈم 2016 ۋە ئىككىنچى بۆلۈم ۋە ئىككىنچى بۆلۈم

✓	-	✓
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19.10.2015	17 ۋە	1:00	✓	✓	✓	-	-	✓	✓	✓	✓	✓	✓	✓	✓
05.10.2015	16 ۋە	1:00	✓	✓	-	✓	-	✓	✓	✓	✓	✓	✓	✓	✓
بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم
بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم	بۆلۈم
بۆلۈم	02	2:00	02	02	01	01	00	02	02	02	02	02	02	02	02