

سروره شد دور

مُرْجِعْ رُحْرُرُو مِرْجُوعُ 2018

2018 3682 24

عربي الأسرفي: دوم/2018/مر-02



201 25 	
2	1.0 مَرَّةُ مُرْقَ:
2	2.0 توچ دَر رِوْسِروَ غَرِدَرُسُرُوٌ وْسُرَّهُ دُسْ:
3	י ביל ביל ביל ביל ביל ביל ביל ביל ביל בי
3	4.0 עַרָשָל בּ־יִּתְעִל עַתְרִים בּתּבּנָבּבּבּ:
. خُ 2019 وَسَرَ رَرَيْرَدُ صَغَاعُهُ مَوْرِ بِوْرُ: 4	٥٠٥ کې څخه ځېر کو د کړور کې د د کو د کې د کې د کې د کې د کې د کې
6	6.0 בפשל תניתלית:

عَرْوَوْ 1: رَبِعَ مَ فَرَيْرُوْ رَبِّوْ رَبِّ مِرْمَهُ مِدِ 42018/24 (2018 مَوْفُوهُ مِدُوهُ وَاللهِ مَرْمَوُ وَمُرْدُوَّ وَرَدُو اللهِ مَا مُرْمَدُو وَمِنْ رَبَرَرُ وَوَلَامًا هَفَاهِدِ رَبِيْعُ فَعْرَمُووْ رَبِّوْرُو وَ2019 وَمَرْ رَبَرَرُو وَيُولُو وَمَرْ رَبَرَرُو وَمِنْ رَبَرَيْرُ وَوَلَامًا اللهِ عَلَى اللهِ مَرْمَدُو وَمِنْ وَوَلَامًا اللهِ اللهِ

عَرُورُ 2: رَجِهِ بِرِدُعُ

shull-



مردر مردی و فروس در در مردی

مَرْعَ مَ مَرْمَوْدُ مَرْدُدُ 2019 وَسَرَ مَرَثَدُدُ وَجُوْمُ مَرَهُدُو مِنْ مَرَثَدُدُ وَجُوْمُ مُرَّفِي وَجِرُمُرُمُ وَمُوْمِدُ مِرْدُو وَخُودُ مِرْدُو وَخُودُ مِرْدُو

1.0 36.68

2.0 עבש בת הבית בית ביל ביתם ביתם ביתם

הנש אל המציל הנרב 2019 פית הנגל של בשל בנים מצור לא הפיבל בארטם תיתלם הג לברות של של בבר בא הביל הבשל ה

1. פפפ ברוצ ב בינשי הגבב תורים השתייל בינ (צברים)

2. על לפת בות אל ליים א היכל הכא (בצה אל של הם)

plants

- 3 מעבת הפת בתמצ במשא השבפה בת כם
 - 4. ٧٤٠٠٤ گريري ويرهند ديرونر سرسون
 - 3 mager anxi char nich nich of
- 6. رسورون ورسور وسوس معرو وردود بور
 - 7. تامِرْ قرمدُدُ وَسُرَّوْنَ وَرَبِي وَرِبِهُ سُرِوْ
 - 8. ووور وريد ورها مراه مري المناه
 - 9. دُرُورْ دُرِیْ وروی مردور مردور مردور
 - 10. دُوْسَرُوْسِ مُرِسِدُهُ وَسُرْهُ لَمْ يَحْوُ لِمُعْجُسُ
 - 11. كَادُوْ مُرِيرُكُ وَسُرَّعُ رُدُوْفُرْ بُرُسُوفُرْ
 - 12. وَوْ وَرِمِرُهُ وَجُرُونُ رِهُمُرُو ورو
 - 13. وَيُرْدُ وُرِيْدُ وُسُرُهُ لَا رَهُ مُرَدُ مُعْمِرُو مَعْمِرُو مَعْمِرُو

4.0 שבש ב בישרים שתחת בית בית בית ב

وَرِهُ رَمْ يَ مَوْجِهُ رَدِّ عَرَيْ يَكُورُو كَرِيْرُو 2019 وَسَرَ دَرَيْرُ وَلَوْمَ عَنْ عَلَى وَسَرَهُ وَوَ وَمِدَّ الْمَالِمُو وَرَجُومُ مَا يَعْمُونُو مَوْجِودُ 2018 وَسَرَ دَرَيْرُو 14 وَسَرَ عَالَمُورُوْدُورُ دَرَ دَرُسَامُ رَفْعُرُورُورُورُ وَرَوْدُورُ مِنْ وَرُسَامُ رَفْعُرُورُورُورُ وَرَوْدُورُ مِنْ وَرُسَامُ رَفْعُرُورُورُورُ وَرَوْدُورُ مِنْ وَرُسَامُ رَفْعُرُورُورُورُ وَرَوْدُورُ مِنْ وَرُسَامُ وَمُورُورُورُورُ وَرَوْدُورُ مِنْ وَرُسَامُ وَمُورُورُورُورُ وَرَوْدُورُ مِنْ وَرُسَامُ وَمُورُورُورُ وَرَوْدُورُ مِنْ وَمُرْمُورُ وَرُورُ وَرَوْدُورُ مِنْ وَرُسَامُ وَمِنْ وَمُرْمُورُ وَرُورُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَمُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَمُورُ وَمُورُ وَرُورُ وَالْمُورُ وَرُورُ وَالْمُ وَالْمُ وَالْمُ وَالْمُورُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُ وَالْمُورُ وَالْمُورُورُ وَالْمُورُ والْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُورُ وَالْمُورُورُ وَالْمُ وَالْمُورُ وَالْمُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُورُ وَالْمُولُولُولُورُ وَالْمُورُ وَالْمُورُولُورُ وَالْمُورُ وَالْمُ وَالْمُ وَالْمُوالِمُ وَالْمُوالِمُ وَالْمُ وَالْمُ وَالْمُ وَالْمُولِ وَالْمُ وَالْمُ وَالْمُوالِمُ وَالْمُ وَال

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رُور رِدِعَ کَه فَاسْرَمُوْهُ رِدُورِهُ 2019 وَسَرُ رُرَبَهُ مُ وَقَالَمُ اللَّهُ فَعَ فَالْمُ اللَّهُ مُورِهُ و برقرع دُوع کُل وَسَرُ شِرْمَةً (مَّدِعِهُ سِرِشُوشِ) وَرِ حَرَّسُونِهُ وَمُورِةً دُوْهِ مَا مَا مُدْرُومِهُ وَ

5.0 مَدْ عَارَ خَرْدُو مُرْدُو وَمُرْدُو وَرَدُو مُرْدُو وَرَدُو وَ 2019 وَسَرَ دَرَدُو وَ خَوْدَ مُرْدُو

مِهِ وَرَدُو الْمُوَوْ اللهُ وَرِ دُوَسٍ دُوْعِ وَعَرْمَوْ دُوِرُو 2018 وَسَرَ دَرَثُو وَ فَعَ دَرَثُو وَ فَعَ وَوَّتُو رُدَرَدُو المُوَوِ الْمُووْ وَاللهُ وَمِرَمَاتُو، 2018 وَسَرَ دَرَثُو وَ فَعْ وَسِرْ اللهُ وَاللهُ عَ رِسُرْ اللهُ اللهُ وَرَدُونُ وَقَاللهُ وَمَا وَمُعَامِدُ اللهُ وَمَعَامُونُ اللهُ وَمَعَامُونُ اللهُ وَاللهُ وَاللهُ وَاللهُ اللهُ وَاللهُ وَاللّهُ وَاللّهُ وَاللّهُ وَاللّهُ وَالل

هُوَدْ-1: أَمْ عَلَى مَا فَهُ مِرْدُو 2018 وَمَرْ مَرْمُودُ عَلَيْهِمِ 2019 وَمَرْ مَرْرَمَدُ وَوَكُمْ وَرَرَدُ وَعَلَى مَرْمُودُ مَا عَلَيْهِمُ وَ2018 وَمَرْ مَرْرَدُو مَا فَعَلَمْ مِنْ مَرْمُونُ مِنْ مِنْ مَرْمُونُ وَمِنْ مِنْ مُونُونُ وَمِنْ مِنْ مُونُونُ وَمِنْ مَرْمُونُ وَمِنْ مَرْمُونُ وَمِنْ مَرْمُونُ وَمُنْ مُونُونُ وَمِنْ مَرْمُونُ وَمِنْ مِنْ مُونُونُ وَمِنْ مِنْ مُونُونُ وَمِنْ وَمُعْرَفُونُ وَمِنْ مُونُونُ وَمِنْ مُونُونُ وَمِنْ مُونُونُ وَمِنْ مُونُونُ وَمُونُونُ وَمِنْ مُونُونُ وَمِنْ مُونُونُ وَمُعُمْ وَمُونُونُ وَمُؤْمُونُ وَمِنْ مُرَدُونُ وَمُونُونُ وَمُونُونُونُ وَمُعُونُونُ وَمِنْ مُونُونُونُ وَمُونُونُونُ وَمُونُونُ وَمُونُونُ وَمُعُلِمُ وَمُونُونُ وَمُونُونُونُ وَمُنْ مُونُونُونُ وَمُعُلِمُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ مُونُونُونُ وَمُعُونُونُ مُونُونُونُ وَمُعُونُونُ مُونُونُونُ وَمُعُونُونُ مُونُونُونُ مُنْ مُونُونُونُ مُعْلِمُ وَمُونُونُ مُونُونُونُ مُنْ مُونُونُونُ مُنْ مُونُونُ وَمُعُلِمُ وَمُونُونُونُ وَمُعُونُونُ مُنْ مُونُونُونُونُ مُنْ مُونُونُونُ مُنْ مُونُونُونُ وَمُعُونُونُ وَمُونُونُونُ مُونُونُونُ وَمُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ وَمُونُونُونُ مُونُونُونُ وَمُونُونُونُ مُونُونُونُ وَمُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ

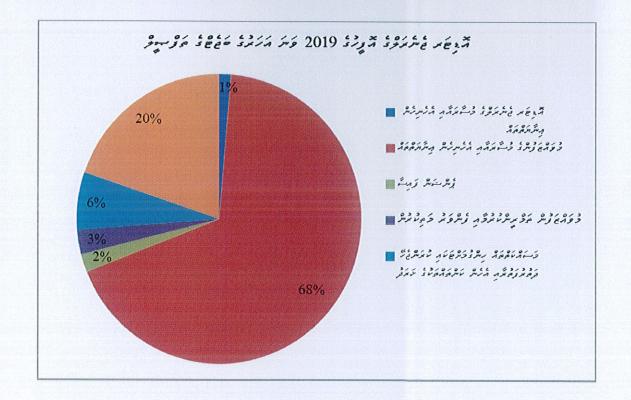
هُوَوْ 1: تَدْبِعَ مَا غَيْرَمَوْ 5018 وَمَدَ رَرَمُوْ عَفِيْهِ 2019 وَمَدَ رَرَمَوْ وَوَقَادُ وَرَرَدُورَهُ عَفِيْهُ مِنْ عَرِمَاهِ ، 2018 وَمَرْ رَرَمُوْ عَفِيْهُ وَمِنْ مَدِسْ وَرِدُنِهِ مَوْمُهُ (بِيمْسَاهُمْ مِنْ)

2018 وَسَرَ مُرَثِرُوْ عَنْ عُلَيْمَ مَرْ مُرْدِرُوْ عَنْ عُلِيدِ مُرْدِرِدِ) / مِرْمِرْ	2018 وَمَرَ مَرَثِرُو مَوْجُورُدُ مَوْجُورُدُ (شِر-) / مِثْرِدُ	2019 تىت 2019 ئىزىد ئۇنىد ئىنىد (شورش)	2018 ترتز دَرَدُود عَدْعُ	30-36	:0
(%)	(تروره)	(292)	(20,2)		
15%	7,341,947	56,241,241	48,899,294	في في برنادره المائز	
13%	4,863,310	41,841,000	36,977,690	ל 20 10 10 מיני איני איני לימיני ב פחגו צינינית אינינית	210
15%	159,852	1,204,392	1,044,540	ئۇرىنىگەر، ۋەھۇدىكىرۇگە قەۋىمى ئۇمۇرگەر ئەبىر قام دېرۇنىكىرى ئۇنىگە ئۇرۇرىگەرىكى ئۇرۇرىگەرىكى	213
25%	781,642	3,887,178	3,105,536	ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה	221
27%	174,338	824,902	650,564	א ה הכנא מנים לא נא ינ הקריי תיקצב שיקבית תב המיסג מצ	222
6%	301,498	5,346,001	5,044,503	الرب رسردوس سرسره و دوده د مرد	223
41%	478,785	1,658,875	1,180,090	ה' ב תנים (ג'ם ביא היה ב ה' ב תנים ל מקם ל מקם	225
74%	239,000	562,800	323,800	2,200 000 000 000 000 000 000 000 000 00	226
60%	343,521	916,093	572,572	سَرُنْ بُرِيْ دُرِ، دِسْوِهِ بُرَّادِ دُورِ سَوْسِوْجُ	
156%	2,660,060	4,360,760	1,700,700	355 3616 538	
1605%	1,412,000	1,500,000	88,000	נס ני מי	421
77%	1,248,060	2,860,760	1,612,700	א מינים מנים מנים לנים לנים לא מינים מנים מנים לא מינים מנית פיל מינית פיל מינית פיל מינית מיל אל מינים מינית פיל מינית מיל אל מינית	423
20%	10,002,007	60,602,001	50,599,994	زوغ في في المناطقة ا	

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مُوَوْ-2: شَيْهُمْ فَشَرَوْدُ مُورِدُو 2019 وَسَرَ مُرَدِيْرُ وَوَلَا فَاغِهُ وَبِدَسَ فَرِمَانَدُ رِسَوْشَادَ دُوسِهُ

وَجُوْمِ رَبَرُوْ رَبُرُ رِبِرُ سَدُمَ رِبِرُ سَدُمَ	2019 وَسَرَ دَرَدُوْدُ وَخِيْعُ دَرَرُوْدُ (تُرُودِدُ)	ئۇنى _{ۋا} دۇ
1%	795,000.00	הצאת שתנפט ביילה הניתית קילת מפל
68%	41,046,000.00	ב ל מו האל הל
2%	1,204,392.00	يُراثر سنواتات ي يروسنا
3%	1,658,875.14	ר ' 0 ' כ' 0 ' 0 ' כ' כ' ' ' כ' כ' כ' כ' כ' כ' כ' כ' כ'
6%	3,887,177.94	6-1626,
20%	12,010,556.00	ה' בריב ה' ב'
100%	60,602,001.08	132 13



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6.0 تروع د سرسردس:

رِّ عَهِ عَمْرَوْدُ دُورِدُ 2019 وَسَرَ دَرَيْرُهُ صَاغَةً دُنَّ دُورِدُ دُورِدُرَهُ نَرْدِجٍ دُ 2018 وَسَرَ دَرَيْرُهُ 14 وَسَرَ وَمُرْوَوْدُورُ دِ دَسَاءَكُمْ لَا مُرْدُوْدُ وَرُدُرُ، نَرْجٍ وَرِ رَّجِهُ دُووْءَ رِدُسُرُ دَيْرُ وَمُرْهَ يُر

- ال 2019 وَسَرْ مَرْسَرُوْ مَرْمَرِهُوْ وَ فِي حِرْسُ مَرْدِي مَرْسَوُو وَ مَرْسُو وَ مَرْسَاتُ وَ مَ فَحْ وَ وَ مَنْ مَرْدُو مَرْسَاتُ وَ مِرْسُو مُرْسَادُ مَرْدِا
 دَوْمَا مِنْ اللَّهُ مِنْ اللَّهُ مِرْسُونُ مُرْوِمُ مَرْدُرُدٍ !

وِدٌ، ئَدْدِهُوْدُو دَنِهِ إِنْ دَوَدِهُو 100 وَسَرَ دَّدُورُو (ر) دُ 12 وَسَرَ سَرَسُوهُ ثَوْدُ وَرَثُورُ دِ بِرَدُعُ هِدَ دِدْعُهُوهُ بِهِ وَنِهِ إِنْ رَبَرَا ذَوْدَ دَهِ دِدْمُ هُمْ بِهِ وَنِهِ إِنَّهُ وَسِرِهَ وَالْمَاثُو وَالْمَا وَدُهُ وَمُورُ وَالَّهُ وَنِهِ إِنْ رَبَرَا ذَوْدَ دَهِ دِدْمُ هُمْ بِهِ وَنِهِ إِنْ وَسِرِهَ وَالْمِدَاءُ وَا

رُوعِ مَا مَرُودُ وَهُورُو مُرُورُو 2019 وَمَرَ رَرَيْرُ وَوَلَا مُنْ فَعَ هُ وِيَّا مُلْكُودُورُ عُدُورُ وَوَ مُدُورُوْدُورُمُونُ وَيُرْمَنُونُ وَيَدِيُ وَمُرْمَرُهِ مِرْمُهُ هُ وَمُرْمِوْنَا مِنْ مُرْمُونُ مُرَامِوْنَا مُرَامِوْنَا مِنْ مُرْمُونُ مُرَامُونُ مُرَامِوْنَا مِنْ مِرْمُونُ مُرَامِوْنَا مِنْ مُرْمُونُ مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنَا مُرَامِوْنِ مُرَامِوْنَا مُرَامِوْنِ مُرَامِوْنِ مُرَامِوْنِ مُرَامِوْنِ مُرَامِوْنِ مُرَامِوْنِ مُرَامِوْنِ مُرَامِوْنِ مُرَامِوْنِ مُركِونِ مُركِونُونِ مُركِونُونُ مُركِونُ مُركِونُونُ مُركِونُ مُركِونُونُ مُركِونُونُ مُركِونُ مُونُونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُونُ مُركِونُ مُونُونُ مُركِونُ مُركِونُ مُونُونُونُ مُركِونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُونُ مُونُونُ مُونُ مُونُونُ مُونُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُونُ مُونُونُ مُونُونُونُ مُونُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُونُونُ مُونُونُونُ مُونُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُونُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُونُ مُونُونُ مُونُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُونُ مُونُ مُؤ

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* بيغ دُر مُرْدُدُهُ 25 مُرْجُهُدُ 2018 وَسُرُ مُرُورُدُهُو.

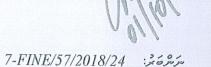
الزازخ الزخم الزخيم







10/6



رُورِيَ وَرِدِيَ وَرِوْرِي وَرَوْرِي وَرَرَوْرُونِ وَرَرَوْرُونِ وَرَوْرِدُونِ وَاللَّهِ وَالْمَوْرُ وَرَوْرَوْرُونِ وَفَعْ وَرِدِيْ وَرِوْرُونِ وَرُوْرِيْرُ وَبُرُونِ وَرُورِدُ وَرَارِوْرِهِ وَرَوْرِدُونِ وَوَسِرَدُوْ.

#	يُونِينَ مُ	h, k
1	رِّغِ عَامِد عَ سُرَدُو وَ سَائِرَا رِرْسِرْسِ رِسِّرَامُوهُورُدُ	795,000.00
2	לים לים לי	41,046,000.00
3	إِسْ عَامْ وَرِبْ وَ وَهُمْ وَ وَهُمْ وَرَحْ وَوَهُ وَمِنْ مِنْ وَرِبُ وَمِنْ وَمِنْ وَمِنْ وَمِنْ وَمِنْ وَمِ	1,204,392.00
4	ברים לים הפתיח לים	1,658,875.14
5	בישרים לה לבלים ל בינים בינים לבינים היתלים ניסים ביל ביל	3,887,177.94
6		12,010,556.00
20	58. 58.	60,602,001.08

2019 وَسَرُ مُرْكِبُرُ وَوَلَا وَكُوْ مُرْكِبُرُ وَ مُرْكُ وَلَا مُرْكُرُ لِمُرْكُودُونَ "مُرْكُمْ وَلَالْ وَجُرَا وَحُرْ

しんべんりんりょうし

وِدٌ، دِمَّرِدُهُ وَمَرِدُهُ وَكُونُهُ وَمَرْدُهُ وَهُونُهُ وَهُونُهُ وَهُونُهُ وَهُونُ وَمُرَدُهُ وَمُرَدُهُ وَمُرْدُهُ وَمُرْدُهُ وَمُرَدُهُ وَمُرْدُهُ وَمُرَدُهُ وَمُرْدُهُ وَمُرَدُهُ وَمُرْدُهُ وَمُرْدُونُ وَمُرُدُونُ وَمُرْدُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ والْمُونُ وَالْمُونُ وَالْمُ وَالْمُ وَالْمُونُ وَالْمُونُ وَالْمُ وَالْمُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُ

1440 35353 20

30 مَرْغُونُ مَا 2018

323,55 29,5 35,6 26,7 35,50 xe xe x

بردر ورد و و برد برور و در برور المربر المربر المربر المربي و المربر المربي ال

	2019 وَمَنْ مُرْمَنْهُ	2020 وَسَرَ دَرَاشِرُ	2021
مُمْعُومِهُم	820 x 23/2	880 1037	260 4034
(1)			
بررا يزوش كالمرتبر	56,241,241	56,901,033.44	57,593,815.52
365 3695	4,360,760	4,578,798.09	4,807,738.00
53843	60,602,001	61,479,831.54	62,401,553.51
211 0011			
24 20 20 20 20 20 20 20 20 20 20 20 20 20	41,841,000	41,841,000.00	41,841,000.00
يُوْسَعَرُونَ وْسَالْمِوْلُو وْوَلْمَا وْسُرْمُورُ وَوَلَا مِنْ وَمَا مِوْوَفَامُو سُرُمُ			
ر الله الله الله الله الله الله الله الل	1,204,392	1,204,392.00	1,204,392.00
يره بر زود و درو در درو	3,887,178	4,081,536.84	4,285,613.68
31 6 6 90 000 6 3330 0 33 0 0 33 0 0 33 0 0 33 0 0 33 0 0 33 0 0 33 0 0 0 33 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	824,902	866,146.79	909,454.13
مر در دوره مارس و دوره	5,346,001	5,613,301.04	5,893,966.09
ה' מיני ל ל איני ל אינה ה' העיר ע ה' ל על ל אינה	1,658,875	1,741,818.90	1,828,909.84
325 5380116 0386 5386	562,800	590,940.00	620,487.00
المؤلائد المراد المشاعد المراد المرادة	916,093	961,897.88	1,009,992.78
j?è	56,241,241	56,901,033.44	57,593,815.52
355 96gi			
פיקעייטא המפישפיתש באנצינכ ביקעייטא המפישפיתש באנצינכ	1,500,000	1,575,000.00	1,653,750.00
31, 43 0,30 432, 4030 0,30 0 × 1,50 0,50 0,50 0,50 0,50 0,50 0,50 0,50	2,860,760	3,003,798.09	3,153,988.00
598	4,360,760	4,578,798.09	4,807,738.00
ינים גם מוני לינים מוצע מונים מוצם			
وَسَارُارُ رَجْعُرُ	17,316,000	17,316,000.00	17,316,000.00
	24,525,000	24,525,000.00	24,525,000.00
כפתש ביינינית ב תתיפינים	41,841,000	41,841,000.00	41,841,000.00
יייי אייי אייי איייי איייי אייייי אייייי איייייי			
/9}	17,205,600	17,205,600.00	17,205,600.00
193 183 1816 3	17,205,600 110,400	17,205,600.00 110,400.00	17,203,600,00

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	2021 مَرْزَرُرُ	2020 ترزيز نام	£555 552019		
	866 1237	880 4287	06/ 20/	no senn	
				(1)	
				0011 U 01031013 	212
	2,383,000.00	2,383,000.00	2,383,000	- 1994 537,1665	212002
	528,000.00	528,000.00	528,000	ת ביל ביל בית הים בל הל הלפיקה תבי היות ביל בית הים בל הלפיקה	212005
	412,800.00	412,800.00	412,800	6 - 2 1 2 1 2 1 2 6 2 6 2 6 2 6 2 6 2 6 2 6	212008
	3,431,000.00	3,431,000.00	3,431,000	6003 6.4.8 5.8.8.8.8.4. 6.4.6.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.	212009
	80,400.00	80,400.00	80,400	מיני דר פיני פיני מיני מיני מיני מיני מיני מיני	212011
	5,078,000.00	5,078,000.00	5,078,000	دُورُدُيُ زُرْسُرُهِ دُورُيُ زُبْرُدُ رَسِ فِهِيمُدُدُ رِوسُرُد رُخُوسُ عَمْدٍ وُدِجٍ	212014
	167,400.00	167,400.00	167,400	ور دروره	212024
	12,070,400.00	12,070,400.00	12,070,400	سرروت دروش	212027
-	374,000.00	374,000.00	374,000	لار برزير بخارج في فردي ورائع في فردي ورائع	212999
	24,525,000.00	24,525,000.00	24,525,000	138	
	,	مُ وَرُدُ	22 02 01 100 2 20 01	हुँदी को हैत के कि हैं है	213
-	1,204,392.00	1,204,392.00	1,204,392	אשרת בינים בני ביני שיעבים של בינים בנים	213006
L	1,204,392.00	1,204,392.00	1,204,392	198	
				2000 1000 1000	221
	546,454.13	520,432.50	495,650	يُرْبِعُ يَ رَجْبُورِ مَا مِنْ وَكُورُ ثَيْرٌ فَرَجْرُ يَهُورُ يَهُوْ	221001
	40,527.90	38,598.00	36,760	يردعه دغير دروي ويور لا عرفه ويرفي	221002
	1,195,820.89	1,138,877.04	1,084,645	يره ي د رخ د د د د د د د د د د د د د د د د د	221003
	2,502,810.76	2,383,629.30	2,270,123	2020 2000 2000 ארפיני באיני ב	221004
_	•	-	-	رُرْسِرِ رَسْرُ مَرْمُهُ وَمَهُوْ وَمَرَاهُمُ	221999
	4,285,613.68	4,081,536.84	3,887,178	198	
				36 20 00 00 00 00 00 00 00 00 00 00 00 00	222
	327,562.34	311,964.14	297,109	פתעתכה פיז צפית ולפטים.	222001
	121,771.13	115,972.50	110,450	رمد و در ما و مده و ما مدود و مرد و	222002
	6,063.75	5,775.00	5,500	وروى ووي مرسرته ومارها رسوية والرور وكو	222003
	16,537.50	15,750.00	15,000	رُوري روزه کار دروده و در در در در مرد مرد مردوم مردوم	222004
	44,651.25	42,525.00	40,500	۱۹۵۵ می میرود و ۱۹۹۵ میرود و ۱۹۹	222005
	41,343.75	39,375.00	37,500	0,30 ° ° ° ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	
	143,325.00	136,500.00	130,000	הייל ב ביול בישאר הפיאים הייל ב ביולבישאר הפיאים	
	97,832.54	93,173.85	88,737	ני מי מיני בייני מים מים מתמה צביים צממבת הב פמים	
	15,353.42	14,622.30	13,926	23.25.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5	
	69,457.50	66,150.00	63,000	مروم عدوم رمود رومدود	222010
	3,307.50	3,150.00	3,000	قريموم، دي وم ريو دركور وم وم وم وم در رود	
	22,248.45	21,189.00	20,180	منورن من	222999
	909,454.13	866,146.79	824,902	332 Alliron GENERAL'S OFF	
				OFMERA	

	2019 وَمَرْ رَرَاعِرْ	GG 5 5 5 2020	3555 F52021
2000	860 4037	066 FV39	8 20 x 2 3 1/2
(1)			
روب رحود وحرو الأوراد والمرود			
ا المام الما	322,634	338,765.39	355,703.66
	428,919	450,364.92	472,883.17
	71,000	74,550.00	78,277.50
के देशायी एमें में के देश हैं के किया है के किया है के किया है के किया है किया	416,864	437,707.20	459,592.56
	180,000	189,000.00	198,450.00
و بروا و دُور و و دور دور دور دور دور دور دور دور د	303,600	318,780.00	334,719.00
المراجع والمراجع والمراجع والمراجع	13,896	14,591.07	15,320.62
و درور رستورش درور در درور درور درور درور درور درو	219,349	230,316.68	241,832.51
2 دُرُوْدُهُ رَبُرُوْرُ	31,000	32,550.00	34,177.50
ב שלים הת הכנית בפטית בנים מליאב	62,499	65,624.23	68,905.44
र १९०० १९०० १६० १० १९६० १९६० १६० १६० १६० १०० १०० १०० १०० १०० १००० १००० १०००	2,967,000	3,115,350.00	3,271,117.50
ופרס נים	103,790	108,979.04	114,428.00
ב העעות על בי של האור בהעת הרעת בה היו בי	3,700	3,885.00	4,079.25
ל המכנות הלים ליים ליים ליים	2,500	2,625.00	2,756.25
و صرفه م مر مرد ده ده در	9,000	9,450.00	9,922.50
ן תיי מונים ל בלל אל מצי מל מציים	77,675	81,558.75	85,636.69
2 يَرُوبُ رِسُرُودُةُ رِخْرُونُهُ مُرْسِرُسُ حَمَدُ	132,575	139,203.75	146,163.94
503	5,346,001	5,613,301.04	5,893,966.09
00 5 5 5 0 0 2 2 2 2 2 2 2 2 2 2 2 2 2 2		1	
2 سَنْوَبُر سِورِي، وَوَ سِورِي وَرِيرَةُ وَرِيرَةُ وَرِيرَةً وَرِيرَةً وَرِيرَةً وَرِيرَةً وَرِيرَةً	-	7	-
י על ברת ב של של בל בל של של של של של בל	1,202,738	1,262,875.37	1,326,019.14
2 פֿאָרע בַּיִּבֶּרָ צָבְּקְעִינִקּהְרָהְעִינִ עִבְּ בִּנְבִי			-
و المراجع المر	76,937	80,783.52	84,822.70
المرابع المرابع عبرمرد كالمور رمردور لا والمرابع والمرابع	362,200	380,310.00	399,325.50
2 مُوْمِ دُوْرِي وُرُورُو لار سَالِي وَيُدُرِيرُورُ وَالْمُ مِنْ وَالْمُورُودُ وَالْمُؤْمُ وَالْمُورُودُ وَالْمُورُودُ وَالْمُؤْمُ وَالْمُورُودُ وَالْمُورُودُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُورُودُ وَالْمُؤْمُ وَالْمُورُودُ وَالْمُورُودُ وَالْمُؤْمُ وَالْمُورُودُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُورُودُ وَالْمُؤْمُ وَالْمُؤْمِدُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمِ وَالْمُؤْمُ وَالْمُؤْمِنُودُ وَالْمُؤْمُ والْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمِ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُؤْمِ وَالْمُؤْمُ وَالْمُوالِمُ وَالْمُؤْمُ وَالْمُوالِمُوالِمُ وَالْمُؤْمُ وَالْمُؤْمُ وَالْمُوالِمُ وَالْمُؤْمُ وَالْمُوالْمُولُودُ وَالْمُوالُولُولُولُولُولُولُولُولُولُولُولُولُول	17,000	17,850.00	18,742.50
1998	1,658,875	1,741,818.90	1,828,909.84
311 6330666 033 3001 311 53801190 0311 8313		1	
ב ב מו ב מו מו מו מינים מינים מינים מינים ב	312,500	328,125.00	344,531.25
ا و در در در و در	75,500	79,275.00	83,238.75
2. 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	25,000	26,250.00	27,562.50
و و در	5,000	5,250.00	5,512.50
	116,800	122,640.00	128,772.00
על ברבייני באיל היינ היינ ביים ביים ביים ביים ביים ביים ביים ב	10,000	10,500.00	11,025.00
1000 GENERAL'S 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	18,000	18,900.00	19,845.00
998	562,800	590,940.00	620,487.00

		2019وَسَرُ دَرَائِرُدُ	2020 مَرْمَدُرُ	2021 ترزيز
	ก็ดีรี่ยกก	820 4234	860 1037	820 12/1
	(1)			
228	22000 30 18200 15 382826			
2280	केरह तेपाप हेंदेरिक्षेत क्षेत्रेण्ट क्षेत्रेत्र टंटकेर ब्लह ह त्ये केर	916,093	961,897.88	1,009,992.78
	132	916,093	961,897.88	1,009,992.78
421	2555 EF2E-355 25000 500000000000000000000000000000			
4210	ברות בנגר בביר ביילים הבילם	1,500,000	1,575,000.00	1,653,750.00
		1,500,000	1,575,000.00	1,653,750.00
	366 20 0656 1568 1569 0530 0530 0530 0530 0530 0530 0530 053	70,500	74,025.00	77,726.25
4230	وُرْمِرْ فَكِيْرُ رِوْمِرْ دُبُ		74,025.00 33,600.00	77,726.25 35,280.00
4230 4230	ב'ק מל מ'ר בשיל בר היים ביל	70,500		
4230 4230 4230	פ'ל מיק לא על הי פשיל ביים ב'ל מיל ב' בי בי מין ב' לה ה' ה' ב'	70,500 32,000	33,600.00	35,280.00
4230 4230 4230 4230	פ'ל ייני אל הייני ל בייני ל בייני ב	70,500 32,000 11,000	33,600.00 11,550.00	35,280.00 12,127.50
4230 4230 4230 4230	ב' ב	70,500 32,000 11,000 5,000	33,600.00 11,550.00 5,250.00	35,280.00 12,127.50 5,512.50
4230 4230 4230 4230 4230 4230	בל מו לא מו מו לא מו מו לא מו מו לא מו מו מו לא מו	70,500 32,000 11,000 5,000 513,000	33,600.00 11,550.00 5,250.00 538,650.00	35,280.00 12,127.50 5,512.50 565,582.50
4230 4230 4230 4230 4230 4230	ב' ב	70,500 32,000 11,000 5,000 513,000 592,500	33,600.00 11,550.00 5,250.00 538,650.00 622,125.00	35,280.00 12,127.50 5,512.50 565,582.50 653,231.25



	18 18 18 18 18 18	1 1243	2 1243	3 1243		5	9	7 1243	8 1243	9 1243	. 10 1243		12 1243	13 1243	14				19 1243	20 1243	21 1243	22 1243	23 1243	24 1243	25 1243	26 1243	27		29	30 1243	31	32	33 1243			36				C+71 0+
2252	it	× 2000	South See 3. Come	Sint see in Conference	بالمريدة مرفية وموثوب	37.76 160.50	3476 1604	xever.	1600	NEWA,	1604	1600	1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	16000	1600	3 27 0	440	2000	6494	38.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	37.4	1500	6431	640	5451	6000	3 3 4 5 7	2 20 2	2 22 × 1	6400	2401	6 20 00 0	4 24 0 x	4400	2401	320	4404	1000	1600
AND THE PERSON OF	22, of		100	34	100			1 20	1 200	1 :00	1 2000	1 %	1 2000	1 2000	1 500	4	4	4	4 4	0 400 0	7 2 2	1 000	1 253	1 55	- 25	1.00	1 500	200	1 50	1 200	1 55	1 %	1 200	1 2000	1 500	1 20	7.00	23		- 22
A LEAST PROPERTY	0)	42,500	27,000	27,000	27,000	7,650	7,650	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	14,500	14,500	14,500	14,500	12 500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	0000,11
	ي در	A027051	A055099	A048152	A046667			A005178	A076739	A069144	A062178	A048272	A003517	A010146		A063548	A036869	A027393	A040597	A039867	A057829	A057105	A056227	A027502	A077710	A102906	A032761	A092014	A054995	A144675	A128872	A103231	A054435	A018329	A074085	A207795	A102068	A236116	A289277	A158551
cho cho	i,	1 - 100 Sugar	وراره مرده				7,4	ence men	365 3140A	63	Julia	25.000 20.50	10.00	1, 200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	75	4000		1000	1 (10 Car 10 Ca	100	1			Sec. 182.	STATE OF	88653	993	U FRE	2 CA 25052	STATE OF		ا برسیم فریو	ALC: N	11000		2000 2000		2012	10	serve serve
	2.001 211001	510,000	324,000	324,000	324,000	008'16	91,800	186,000	186,000	186,000	186,000	186,000	186,000	186,000	186,000	174,000	174,000	174,000	174,000		100	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000	138,000		-	138,000	138,000	138,000
And the same of th	1,22,2 2,1002							1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,740	1,740	1,740	1,740	1 500	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380
	25 - 200 - 2							24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000		24,000	24,000	24,000		24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	3,000 24,000
	23.5 25.55	3,000	3,000	3,000	3,000			3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3 000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	25,55,55 5,55,55 5,55,55 5,55,55 212008							2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2.400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
-	2255355	000'06						24,000	24,000	24,000	24,000	24,000	24,000		24,000	24,000	24,000	24,000	24,000	24 000	24,000	24,000	24,000		24,000	24,000			24,000	24,000	24,000	24,000		24,000	24,000	24,000	24,000	24,000	24,000	24,000
	212014	180,000	180,000	180,000	180,000			42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
The state of the s	2 2	2 12,000	6,000	00009	0000'9	3,000	3,000	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	3,000	3,000	3,000	3,000	3.000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
The state of the s	12027	7	1	COB CENERAL				114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000	109,200	109,200	109,200	109,200	04.800	04,800	008'+6	94,800	008'+6	008'+6	04,800	008'+6	008'+6	008'+6	008'+6	04,800	04,800	008'+6	04.800	04,800	04,800	04,800	008'+6	008'+6	008'+6
	22.29.98.		VIII																																					
	00) 00)	795,000.00	513,000.00	513,000.00	513,000.00	94,800.00	94,800.00	401,460.00	401,460.00	401,460.00	401,460.00	401,460.00	401,460.00	377,460.00	401,460.00	353,340.00	377,340.00	377,340.00	377,340.00	314,700,00	326,580.00	326,580.00	326,580.00	302,580.00	326,580.00	326,580.00	302,580.00	302,580.00	326,580.00	326,580.00	326,580.00	326,580.00	302,580.00	326,580.00	326,580.00	326,580.00	326,580.00	326,580.00	326,580.00	326,580.00

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6,500 1,000 <th< td=""><td>DE.</td><td>1</td><td>1</td><td>36,000</td><td></td><td>2,400</td><td>3,000</td><td>24,000</td><td>1,200</td><td>120,000</td><td>100 BM</td><td></td><td>10,000</td><td></td><td>and kind</td><td>42</td></th<>	DE.	1	1	36,000		2,400	3,000	24,000	1,200	120,000	100 BM		10,000		and kind	42
6.50 (1) 1.00 (1) 3.40 (1)	- Contraction	85,200				2,400	3,000		1,140	114,000	sear asser sees		005'6		with Exit	43
63.200 13.000 23.400 23.400 13.000<		85,200	-	30,000		2,400	3,000	12,000	1.140	114,000	J. 6. 6. 5. 6. 6.	The second	005'6	2 200	NEW MANY	44
6.5.200		85,200	-	30,000		2,400	3,000	000'6	1.080	108,000	10 16 AND		00006		ACES ASSE	- 45
6.5,200 . 3,000 . 3,400 . 3,400 . 1,200 . 1,400 <t< td=""><td></td><td>85,200</td><td>1</td><td>30,000</td><td></td><td>2,400</td><td>3,000</td><td>24,000</td><td>1,080</td><td>108,000</td><td>Last notices</td><td>0.4</td><td>000'6</td><td></td><td>ACES ASSES</td><td>46</td></t<>		85,200	1	30,000		2,400	3,000	24,000	1,080	108,000	Last notices	0.4	000'6		ACES ASSES	46
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,		85,200	1	30,000		2,400	3,000	12,000	1,080	108,000	95 W. C.	262	000'6		seen sign	- 47
85.200 100.00 2.4000 12.400 1.000 <		85,200		30,000		2,400	3,000	12,000	1,080	108,000	Cred Sains		00006		NELS NOTED	48
63.200		85,200		30,000		2,400	3,000	24,000	1,080	108,000	CARC MASCA	100	00006		Nexa Layer	49
85.200 - 30,000 24,000 2,400 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 2,200 1,200 1,200 1,200 2,200 2,200 2,200 1,200 1,200 1,200 2,200 2,200 2,200 1,200 1,200 1,200 2,200 2,200 2,200 2,200 1,200 1,200 1,200 2,200 2,200 2,200 1,200		85,200	-	30,000		2,400	3,000	24,000	1,080	108,000	10.00 Sec. 20	100	0006		אניין ניישור	50 1243
1,000 24,000 24,000 2,000 1,		85,200	-	30,000		2,400	3,000	12,000	1,080	108,000	2000 2000	1402	000'6		Jest Ligh	51 1243
83.200 - 39.000 24.000 2.400 3.000 1.000 1.000 1.000 7.5-55. ADVINGATION AND	Harry R	85 200		30.000		2.400	3.000	24,000	1,080	108,000	2000 0000		000,6	1 000	Jera Line	52 1243
83.200 . 30.000 24.000 12.00		85 200	1	30.000		2.400	3.000	12,000	1,080	108,000	20 -20 -00 -00 -00 -00 -00 -00 -00 -00 -		000,6		Ner North	53 1243
10,000 24,000 24,000 24,000 24,000 24,000 1,080		85 200	-	30.000		2.400	3.000	12,000	1,080	108,000	Lien Serie		9,000	1 200	NEXA MAN	54 1243
85.200 - 39.000 24.000 3.900 24.000 1.080 <th< td=""><td></td><td>85 200</td><td></td><td>30 000</td><td></td><td>2 400</td><td>3,000</td><td>00006</td><td>1.080</td><td>108.000</td><td>10 5 15 5 CG</td><td>9833</td><td>00006</td><td>1 220</td><td>Jest Kan</td><td>55 1243</td></th<>		85 200		30 000		2 400	3,000	00006	1.080	108.000	10 5 15 5 CG	9833	00006	1 220	Jest Kan	55 1243
1,000 24		85 200		30.000		2.400	3.000	24,000	1.080	108,000	10000	3. 1500	000'6	1 24.0	SEEL SELVE	56 1243
85.200 - 30,000		85 200		30,000		2 400	3 000	24 000	1.080	108.000	2, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,	2 1985	000.6	1 .25	Jen's Kigh	57 1243
85.200 - 30.000		85,200		30,000		2 400	3.000	24.000	1.080	108.000	100 10 10 010		00006	1.00	, , , , , , , , , , , , , , , , , , ,	
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83,200 1,080 1,0		85 200		30 000		2.400	3.000	12.000	1.080	108.000	194 "c. 194	A271486	00006	1 000	ACA LANA	60 1243
83.200 - 30.000 2.400 9.000 1.080 1.080 552,0 1.080 1		85 200		30 000		2.400	3.000	12.000	1.080	108,000	10000		000.6	1 00	Tour Kinh	61 1243
S. 2.00 S. 2		002,200		30,000		2 100	3,000	0000	1 080	108 000	South page	3 126	000.6	200	A CONTRACTOR	62 1243
82.800 - 30.000 24.000 2.400 3.000 1,080		002,20		30,000		2,000	3 000	000 27	0807	108 000	0000	A003780	00006	0770	A STATE OF THE PERSON AS A STATE OF THE PERSON	
R. 2.800 .		85 200		30.000		2,400	3,000	12,000	1,080	108,000	0 0 0 0 0 0 0 0	A152185	0000'6	- C.	10000	64 1243
82,800 -		82.800		30,000		2,400	3,000	24,000	1,080	108,000	مستريم مورو	A113826	0006	1 200	THE REAL	65 1243
87,800 - 30,000 2,400 1,080 1,080 1,080 7,25,25,25,25,25 5,250 1,080		82,800	1	30,000		2,400	3,000	12,000	1,080	108,000	roxic mass	A108004	000,6	13	Take Exit	66 1243
82,800 30,000 2,400 3,000 6,000 1,080 108,000 52,52,52,52,52,52,52,52,52,52,52,52,52,5		82,800		30,000		2,400	3,000	24,000	1,080	108,000	رخود پرښو	A306299	0006	1 50	منديمة دنب	67 1243
82,800 3,000 2,400 3,000 1,080 <t< td=""><td></td><td>82,800</td><td></td><td>30,000</td><td></td><td>2,400</td><td>3,000</td><td>0000'9</td><td>1,080</td><td>108,000</td><td>כינית הנים הסקוני</td><td>A065464</td><td>00006</td><td>1 (%</td><td>with Exit</td><td>68 1243</td></t<>		82,800		30,000		2,400	3,000	0000'9	1,080	108,000	כינית הנים הסקוני	A065464	00006	1 (%	with Exit	68 1243
82,800 - 30,000 2,400 1,000 1,080 108,000 5,525,525,525 A101644 9,000 1 82,800 - 30,000 2,400 3,000 1,080 108,000 2,400 1,080 108,000 2,400 1,080 108,000 2,400 1,080 108,000 2,400 1,080 108,000 2,400 1,080 108,000 2,400 1,080 1,080 108,000 1,080 108,000 2,400 1,080 1,080 108,000 2,400 1,080 1,080 1,080 108,000 2,400 1,080 1,080 108,000 2,400 1,080		82,800				2,400	3,000	12,000	1,080	108,000	مرسرم مردسمس بروم	A250333	000°6	1 5%	with Exit	69 1243
82,800 - 30,000 2,400 1,080 1,080 108,000 2,400 1,080 108,000 2,400 1,080 108,000 2,400 1,080 108,000 2,400 1,000 1,000 1,080 108,000 2,400 1,000 1,000 1,080 108,000 2,400 1,000 1,000 1,080 108,000 2,400 2,400 2,400 2,400 2,400 1,000 1,080 108,000 2,400 1,000 1,080 108,000 2,500 1,000 1,080 108,000 2,500 1,000 1,080 108,000 2,500 1,000 1,080 1,		82,800		30,000		2,400	3,000	12,000	1,080	108,000	مرمستوي مشوري	A163131	0006	1 2000	with River	70 1243
82,800 1,800 24,000 2,400 1,000 1,080 108,000 42 9,000 1		82,800		30,000		2,400	3,000	24,000	1,080	108,000	Did John	17572	000*6	1 2000	marie Remis	71 1243
82,800 1,800 24,000 2,400 1,000 <		82,800				2,400	3,000	12,000	1,080	108,000	7.5		000'6	1 0000	rest right	72 1243
82,800 1,800 24,000 1,000 <		82,800				2,400	3,000	12,000	1,080	108,000	75		000,6	1 2000	see 3.5 selye	73 1243
82,800 1,800 30,000 2,400 1,000 <		82,800				2,400	3,000	12,000	1.080	108,000	7,5		00006	1 000	NEXT MAYOR	74 1243
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	212014	24,000	24,000	24,000	24,000	24,000	24,000	000'9	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	18,000
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OR GENTRAL'S 58,800	00	18,000	24,000	2,400	3,000	000'9	480	18,000	or 2,000	A305239	000't	- 55	wing a come	124 1243
58,800	00	18,000	24,000	2,400	3,000		480	18,000		A146925	4,000	1 5000	VEX CARPOLL	125 1243
58,800	00	18,000	24,000	2,400	3,000		180	48,000		A326139	000°+	- 55	A CONTRACTOR	126 1243
58,800	00	18,000	24,000	2,400	3,000	000'6	480	48,000		A270657	4,000	1 2000	A C. S. A. C.	127 1243
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58,800	00	18,000	24,000	2,400	3,000	12,000	480	18,000		A359078	000'+	1 22	161,X 800 6000	129 1243
58,800	00	18,000	24,000	2,400	3,000	18,000	180	48,000	CANCO 4000	A214759	000'+	7.0	very erein	130 1243
58,800	00	18,000	24,000	2,400	3,000	000'9	480	48,000	00000000	A302909	000'+		AFERT BORES	131 1243
58,800	00	18,000	24,000	2,400	3,000	000'9	180	48,000	Surge dunch	A303911	000'+	1 22	ACES COCCO	132 1243
58,800	00	18,000	24,000	2,400	3,000	000'9	480	48,000	Cuen ere	1-12	4,000	1 000	A CONTRACTOR	133 1243
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58.800	00	18,000	24,000	2,400	3,000	6,000	480	48,000	Survey Number	A310065	4,000	1 63	NEXX COCCOL	137 1243
58,800	00	18,000	24,000	2,400	3,000	000'9	480	48,000	266 2 may 6,000	A250044	4,000	1 500	ACEN BOSCO	138 1243
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58,800	00	18,000	24,000	2,400	3,000	000'9	480	48,000	الم	A222134	4,000	1 200	Very Cycle	140 1243
58,800	00	18,000	24,000	2,400	3,000	000'6	480	48,000	100 CODY	A303136	000'+	- 25	rest erein	141 1243
58,800	00	18,000	24,000	2,400	3,000	000'9	08#	48,000	10 16 0 0 C	A254672	4,000	1 2000	Kern Bremin	142 1243
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58,800	00	18,000	24,000	2,400	3,000	000'9	480	48,000	وستمو فبدفر	A287159	4,000	- 23	1637 6769 1-10	148 1243
58,800	00	18,000	24,000	2,400	3,000	000'6	480	48,000	مريوم مري برسودو	A320320	4,000	1 2000	rein energy	149 1243
58,800	00	18,000	24,000	2,400	3.000	0000'9	480	48,000	يرومنهو پرسته	A282986	4,000	1 20	rein enemin	150 1243
58,800	00	18,000	24,000	2,400	3,000	000'6	480	48,000	profe change	A288056	4,000	1 5%	Mery Chemin	151 1243
58,800	00	18,000	24,000	2,400	3,000	000.6	480	48,000	بره قرالله مقافرجر مقديرو	A154768	4,000	1 200	rest every	152 1243
58,800	00	18,000	24,000	2,400	3,000	000'9	480	48,000	infa instudist	A202179	4,000	1 00%	ACES BYEN	153 1243
58,800	00	18,000	24,000	2,400	3,000	000'6	480	48,000	C. S. C. 2000	A151524	4,000	1 500	rest even	154 1243
58,800	00	18,000	24,000	2,400	3,000	000'6	084	48,000	reade fine	A167686	000't	1 0000	مروية ويووس	155 1243
58,800	00	18,000	24,000	2,400	3,000	12,000	480	48,000	5,000 196	A203098	4,000	1 200	JELY BYEN	156 1243
58,800	00	18,000	24,000	2,400	3,000	000'6	08#	48,000	wood of the	A274496	7,000	1 000	NEX EXENT	157 1243
58,800	00	18,000	24,000	2,400	3,000	0000'9	480	48,000	הכא פנים כיותב יר	A301223	4,000	1 0000	rest erem	158 1243
58,800	00	18,000	24,000	2,400	3,000	12,000	480	48,000	ביוחלק ייכו הסקקה	A166905	4,000	1 200	ノビュブ こうごうしょ	
58,800	00	18,000	24,000	2,400	3,000	12,000	480	48,000	016 61016 016 6 5106 6	A221436	4,000	1 %	ACT COCCO	160 1243
58,800	00	18,000	24,000	2,400	3,000	0000'9	480	48,000	10 00 000 00 00 00 00 00 00 00 00 00 00	A350676	7,000	1 000	A'CO'S COCOO	
58,800	00	18,000	24,000	2,400	3,000	24,000	180	48,000	وجوده مشرع عرسيور	A157824	4,000	- 55	rest even	162 1243
58,800	00	18,000	24,000	2,400	3,000	24,000	180	48,000	7,5		7,000	1 200	ACEN COCCO	163 1243
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	25	178,680.00	178,680.00	178,680.00	178,680.00	139,680.00	136,680.00	136,680.00	136,680.00	107,760.00	107,760.00	107,760.00	160,680.00	160,680.00	160,680.00	160,680.00	42 955 600 00
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23	4.000000) (A000000)	1,4	1,0		1,0	A308405		3 A312611	A258203	A083422	, A257323	A020257					
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ו ישים שיני מיתים בר 100 בב מתבה השבי הפצבי שינה ביבים בים הביב ביביל בב ביים של פכם: 1 stoo dear 3. Cover so socration & page 3. Covery me acome メック いんしょ - fe but 3. fereter ve 3. fereter but - fe ve ((cost a sound by sect) energy & pare mad uncer) - te un a. cocco ver a cocco un - te ve (-- נכן הית בבקהל הבן -- יבל הית לכן הית. (-- בל הב ילבלים د رو يدم روم لا موم لا ما و د د رم المروم د د موه د در ما ما مود در الما المود المروم 604 - 4 5000 - 4 50000 - 604 604 - 4 50000 - 4 50000 - 604 -- بلاد برس ولايان ارفر -- دولا برس لاد ارن (-- ولا ارفر ارخلائی -- دولا ارفر ارخلائی -- دولا ارفر ارخلائی --- 200 -1000 - 2000 30 - C4 1000 - 60100 x-000 - 54 כמ בינים ו בינים כינים הינים בינים XOCK 56-36 OX SOS 145646 Sec 20 142546 10 145646 166 256 1 60626 المراج المراج الم 100 July 1000 BEN YSA 4 23000 Pra John SOCK STAN 100 4 state care 4 X000 1750 55.55 CEN Par Solve مدين ويرين SSTATE SE 9 ० ५ ६ ६ ५ ५ ६ ६ 35 25 रहरड़ रेड्टर 9 7 3 n 1,380 1,800 1,800 7,940 800 2,500 1,000 200 096 1-136 1 Anna 19 120 360 22/340 200 100 100 21.265 16 000,1 500 200 1,000 ed-134-42 226 5856 88000 188 468 00 0 10 E 3,500 52,500 2,800 1,420 11,200 11,200 8,400 8,400 8,400 8,400 25,200 73,500 erst ares see 82,440 55,300 3,840 3,680 11,200 5,600 2,500 8,400 4,880 3,600 8,400 1,100 200 8,400 8,400 27,020 200 \$ 2019 OR GENERAL 2020 22 2020 1235 2 202K

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۱۰ کان کا دی کی کاری استان کردی ایری و کی		ما مکارو کرکروسیال، میردو سیامی و کرمای اما میرود کروسه ساچ میردی میرود میرود درودی)							6.0 C.	200	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	***	စ်၍`) 	كروادمات شدج: دستاه بريادد سيستهم مركدي تارود بريود ويودومات شرج: دستام بريادد شريستهم مركدي تارود بريود	كركودهم شدوج، وشيفهرينود سيسهم تهكيو ويمدور بروء		
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2019	2,313	2,313		2,313	2,313	2,313	2,313 2,313 31,610 30,456	2,313 2,313 31,610 30,456 30,000	2,313 2,313 31,610 30,456 30,000	2,313 2,313 31,610 30,456 30,000 25,000 6,000	2,313 2,313 31,610 30,456 30,000 25,000 6,000	2,313 2,313 31,610 30,456 30,000 25,000 6,000 41,000	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 40,000	2,313 2,313 31,610 30,456 30,000 25,000 6,000 6,000 41,000 40,000 42,918	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 42,918 67,708	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 42,918 67,708 39,374	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 40,000 42,918 67,708 39,374 111,450	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 42,918 67,708 39,374 111,450 38,550	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 42,918 67,708 39,374 111,450 38,550 38,550 38,555	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 40,000 42,918 67,708 39,374 111,450 38,550 79,555 79,555	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 40,000 42,918 67,708 39,374 111,450 38,550 70,445 70,445	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 41,000 42,918 67,708 39,374 111,450 38,550 79,535 70,445 133,422	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 41,000 42,918 67,708 39,374 111,450 39,374 111,450 39,374 111,450 39,374 111,33,422 50,000	2,313 2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 42,918 67,708 39,374 111,450 38,550 79,555 70,445 1133,422 50,000 50,000	2,313 2,313 2,313 3,456 30,456 30,000 6,000 6,000 41,000 42,918 67,708 39,374 111,450 79,555 70,445 133,422 50,000 50,000 50,000 50,000	2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 40,000 42,918 67,708 39,374 111,450 38,550 79,555 70,445 133,422 50,000 50,000 50,000 150,000	2,313 2,313 2,313 31,610 30,456 30,000 6,000 6,000 41,000 41,000 42,918 67,708 39,374 111,450 38,550 70,445 133,422 50,000 50,000 50,000 50,000 50,000 50,000
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2021 کنگریونوپر													(0) (1) (1) (1) (2) (1)	(1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4			01	SS THE STATE OF TH	Server Control of the			Server Control of the				SERVE CONTRACTOR OF THE CONTRA		I I I I I I I I I I I I I I I I I I I

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ا جائزی متری	HR Forum	HR Summit	CIPD Level 5 Certificate in HRM	
00 100 00 100	aldives	HR Maldives	CIPD	
\$0\$ /0	Corporate Maldives	HR M		
or 4 1 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	-	1	1	
105 F				
નફ <i>્રાફે</i> ફ્રેન્ફ				
2019 منز خوارشهر	4,414	7,500	65,023	76,937
2020 2020				80,784
2021 كى بۇرىمىر				84,823



(25) مان موروم 204 كار 20 كاره كار برام كارم رام كارم المدير والتعميمون المستوم كارم موليمونون لا كردش) الأولى 8

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1 25.5 204	HR Forum	HR Summit	CIPD Level 5 Certificate in HRM	
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0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Corporate Maldives	HR Maldives		
6162.92 116	1	1	1	
365 F				
				•
2019	4,414	7,500	65,023	76,937
2020 25 55,55				80,784
2021				84,823



(دُدْعُ وَجِهُ وَرَدُ مُرْمِرُهُ وَهُوْ الْأَوْدُو وَرُسِوْ) وَوَدِ

2° 8.	مُوْسِ وَمُ	4 38,4	ê"	في و و و و و و و و و و و و و و و و و و و	2019 مَثْرُ حَوَّتْهِ	2020 برگر توگرشر	2021 مَدْ مَرُوْعَهِ
211011	مُردِد تادوه مُنْ ذُور دُري دُري دُري دُري دُري دُري دُري دُر				80,400	84,420	88,641
Technica		30	300	63,000			
Technica	2 Secretariat	58	150	17,400			
221002	مُعَمَّعُ مُعَمِّدُ وَمُعَمِّدُ وَوَهُمْ مُعَمَّدُ وَمُوْمِدُ وَمُوْمِدُ وَمُوْمُ				36,760	38,598	40,528
	Male'		24,600	24,600			
	26666 3666 3666 3666		3,600	12,160			
	2666 2666 2666 2666		3,120				
	١٠٠٠ و ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١		1,600				
	المرتزين ورفع والمرتزين المرتزين		1,680				
	252 2022 624 624 15742 15761-		2,160				
22200	פוניולפי או אנגם 90 מים ב				297,109	311,964	327,562
	SRO			29,079			
	Male			266,530			
Tasket		150	10	1,500			
Technic	مَا وَمُوا مُنْ اللَّهُ مُنْ اللَّهُ اللَّ	130	10	1,500			
22200	مِرْدُ مِنْ عُرْمَةِ مِرْهُ وَمِنْ الْمِرْدُ مِنْ مِنْ مِنْ مِنْ مِنْ مِنْ مِنْ مِنْ				110,450	115,973	121,771
	SRO			3,950			
	رُسُنْ سَرِهُ 32 جِي	50	300	15,000			
	برورد بيادو در	300	7	2,100			
	\$231 2,582	50	50	2,500			
	ren, orgen	30	30	900			
	500 و د د د د د د د د د د د د د د د د د د	10	7,000	70,000			
	د د د د د د د د د د د د د د د د د د د	5	2,000	10,000			
	64 -63 -64 682 64 66	2	3,000	6,000			
22200	رِدُودُ دُوْرَدِ طُعْرُهُونُولَا مَنْادُهُم بِنْدِيعْ مُثْرُورُ مُنْمِ				5,500	5,775	6,064
	الله المرد منه فراز	1	3,500	3,500			
	SRO žini	1	2,000	2,000			
22200	يَرْرِدُ رِدْرُونُورُ مُدُودُونُورُ تَرْرُدُورُ وَقَرْ مُدُورُ سَرِرَمُ مَامِّ				15,000	15,750	16,538
22200		1	15,000	15,000	13,000	13,730	10,000
	لارت د المرادي وي در عرب المراد ع سام		15,000				
22200	100 6 1250 0 000 person octor octor				40,500	42,525	44,651
	SRO			10,500			
	قىرات غ كار كرف يرا كار فهر كار (Male)			30,000			
22200	230 000 1000 1000 1000 1000 1000 1000 10				37,500	39,375	41,344
	SRO			10,500			
	222 - 82 163 5 163,95	1	6,000	6,000			
	رِيْنَ مُنْ مُنْ مُنْ مُنْ مُنْ مُنْ مُنْ مُنْ	1	6,000	6,000			
	250 -321.48.9- 2500	1	10,000	10,000			
	2232 483444 22724	1	5,000	5,000			
	1,00 ,,,,, -0.1				120,000	137 #00	1/2 225
22200		200			130,000	136,500	143,325
	الأستوركو ع مشوع	300		130,000	25.3	1 639	

20 g	عۇپىرى	14 38 m	8,4	586 876	2019 مَثْرُ خَرُقْتِهِ	4285	1835
222008	giá 22 252232-25 26gi				88,737	93,174	97,833
	SRO			24,887			
	ev; 2-e	400	16	6,400			
	2° 2° 2°	200	20	4,000			
	2.5 2.55	6,500	6	39,000			
	دُورُ وَرُضِرُهِ سِنْ عِنْ عِنْ سِنْ عِنْ عِنْ	50	45	2,250			
	ا رود ت	250	35 150	8,750			
	ox X	4	150	600			
	مرور المرور الم	15	150	2,250			
				-			
222009	2332 454 432334				13,926	14,622	15,353
	SRO			3,926			
	2824 848257	2	3,500	7,000			
	" سَوْتُ وَدِ وَمُ مَنْمِ		3,000	3,000			
	(200 023) (0/ 0 X				62,000	66,150	69,458
222010	المراجع المراع			2,000	63,000	00,130	09,456
	SRO	15	900	2,000			
	ئې د د د د د د د د د د د د د د د د د د د	15	500	7,500			
	۵۵.26.26 غړ وړ وسو ور زدوو	10	1,500	15,000			
	ارد ۱۶۰۶ کار درد فرس	2	10,000	20,000			
	الروسية المرود	1	5,000	5,000			
			3,000	3,000			
22201	وَدُوْرِهِ، وَقَرْمِ مِنْهِ وِمِزُورُ وَيُودُ مُؤْمُونُهُ كُوْرُورُ				3,000	3,150	3,308
	SRO			3,000			
					4		
22299	ار در				20,180	21,189	22,248
	SRO			15,680			
	(xa.84) & sai 80-1	2	1,500	3,000			
	(جُرِيْءَ دُورُ ۽ ڪُرِيُ (جُريُدُ)	1	1,500	1,500			
	المراكبة والمسائدة المراجعة				322 624	339 765	355 704
22300	عروب ريا مر عرب			322,634	322,634	338,765	355,704
				322,034			
22300	پروده رد دور				428,919	450,365	472,883
22300	773 37 34533			428,919	420,717	430,003	472,000
22300	\$وغر. وهوه _خ فردند وهويز				71,000	74,550	78,278
	SRO		18,000	18,000			
	\$537, \$334,9828, \$18 \$5525(2863	1,000	53	53,000			
22300	ביל בינית האים לילים ליל				416,864	437,707	459,593
				416,864			
22300	ودوره ومرهرة سوربرج فوروغودة ورز				180,000	189,000	198,450
	SRO	12	15,000	180,000			
				-	# B 3 3	30,000	

20 e	مُرُدِّ وَمُ	المبرة وكالمراز	ê",	في ويو ويوثو	2019 مَدْ وَوَعْدِ	2020 دَرُّ وَوُرِيْنِهِ	2021 2035
223008	الرب دِدُرُدُ وَوَسُرُونُ رِدُورُ رِدُورُ وَ رَبِي اللهِ اللهِ اللهِ اللهِ				303,600	318,780	334,719
22300	SRO	12	300	3,600			
	برر وراثره سازورو	12	20,000	240,000			
	الردة درده روهها وهوه درو	12	2,000	24,000			
	د د دور دو در دو در دور در دور در	12	2,000	24,000			
NIDI	252232 25525 25528	12	1,000	12,000	19 2		
NPI	7380) - 71JAA 777 7883						
22300	الاستان و المستان و المراقر الاستان و المستان و المراقر				13,896	14,591	15,321
				13,896			-
22301	رِدُور، رِحْمِرُنْ، رُرُور رَدِ رِحْمِرُنْ دَرَدْ				219,349	230,317	241,833
22301				11,149			
	37.6.70.05.6.	SRO		1,000			-
	الما الما الما الما الما الما الما الما	12	600	7,200			
	ورد ده رهاره در ر در	1	100,000	100,000			
Technic	Corporate video	4	25,000	100,000			
Technic	Video Messages						
22301	325 53333				31,000	32,550	34,178
	مُرِيرُ وِهُ رُوْ مُدُو مُنْوِ وَمُرْدُورُ لُو لِهِ وَمُرْدُ	1	30,000	30,000			-
	SRO			1,000			
22301	فَوْتُ مَرْ سَادِهُمَ وَوُسُمُوهُمُومُ مِعْرَدُونُ				62,499	65,624	68,905
22301	Male'			10,499		月 開身	
	SRO			2,000			
Technic	Stakeholder forum			50,000			
22301	305 30 3530 503 364-33 4843383 34-0 4543					-	
22301	تشر الوظام وفرد مراء مفرة وفرفرو وفروفرو ما والمراكز والم				2,967,000	3,115,350	3,271,118
	97330 P 837, 978 9 937 1774 PAA AREX 3-PAY	129	23,000	2,967,000		-	
22301	35584 558484 588585 558835				103,790	108,979	114,428
22301	Male			93,789.57			
	SRO			2,000			
	المَدِينَ وَالْمُوْمِدُ وَوَ رَوِهُ	8	1,000	8,000			
22301	היעיתינים היבעיקה בחניתה היעקבה				3,700	3,885	4,079
	1 500 33830	1	3,000	3,000			
	SRO 2 graft	1	700	700		8.04	
22202	366 506 3238 865,338				2,500	2,625	2,756
Z2302 Technic	Publishing audit observer	100	25	2,500			-
						-	
22302	الإولادية ترمندا قفرور زدع زرع				9,000	9,450	9,923
22302	SRO	1/01/11		3,000			
	Male			6,000			
	Male						

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3-36	ئۇسىرە ئۇسىرە	المبرع في	8%	في و و و و و و و و و و و و و و و و و و و	2019 مَدْ وَوُثْ بِهِ	2020 مَرْدُ مُؤَمِّدُةِ	2021 مَرَّوْهُ بِدِ مَرُوَّهُ بِدِ
2 رسر شار شرش	ېدىنىدى دەرى دى				77,675	81,559	85,637
	الله و دور رد در زود	5	14,500	72,500			
	انه و دوید و در استان از در در استان از در	1	5,000	5,000			
			175	175			
المربو ر	SRO PARALLA STAFF	1					
2 آڏرڪ ريڙي	ةرب بدودو رودود دخيرند عدر المرب بدودو رودود دخيرند عدر				132,575	139,204	146,164
SRO				2,000			
	مىدى ئايى ئۇرىدى ئايىدىر ئىرىدى ئايىدى	170	70	11,900			
	26282 # 25262(22.82)		15,000	15,000			
			15,000	100,000			
) 837 200 × 100 ×	9	100	900			
25 6-1×		9	75	675			
2005							
ا دُرِاءُ عَالَ		12	100	1,200			
23.23 N		12	75	900	312 500	329 125	344,531
	ورام ومرازه الرم فالرموان ومرنه ودمه والموادد			15.000	312,500	328,125	344,331
	(شَاءُ وَحَدُو الْمَامُ وَمُوارِدُ وَوَالِمَا وَحَدُو الْمُوارِدُ الْمُوارِدُ الْمُوارِدُ الْمُوارِدِ			15,000			
	الدعواد فالغز الإولان ولزدع			30,000			
	بِوُجُهُوْ دُرْسِرْهُ وَجُوَّهُمَهُ عَمُونُ			10,000			
	بَرِرْدُو 1 ، 3 وَسَرَهُ رِدُ وَ وَرَدِي فَرَرْمَهُ مُرْوَدُسِرِمُو مِدْ وَمَرْفُو تُوثِيرُ			150,000			
	دَيْ عَرِدْ عَدْدُ ثَعَارِمَاهُ وَدُورَهُ وَجُدُوهُ			7,500			
ويرة رد ا	مِهِمَادِدُ نَاوُهُ ثِلَا رِخْتُوْمُهُ شَوْمُ مُنْهُ			100,000			
4 444	033384, 04, 8141, 6, 644				75,500	79,275	83,239
	0333000 00 4461 0 000			25,500	73,300	28,050	30,855
	وي در در در در دون و در وده در دون در در دون در			50,000		55,000	60,500
33 535	4 222 3823 323			30,000			00,500
عَمْرُجُ وِمُ	2223325 129 824i				25,000	26,250	27,563
	وَوْ مَرِ مَطْرِقُونُهُ وَوَقَ وَمُسْتَوَعُهُ مَمْوَدُ لَاَحْرُهُ			25,000		27,500	30,250
						5.050	7.512
2 وَمُرْدِينَ مُرْدِ	مُرْهُمُورُ مُؤْمُرُهُ صُورُهُمُ مُنْهُمُ مُنْ مُنْهُمُ مُنْ مُنْهُمُ مُنْهُمُ مُنْ مُنْهُمُ مُنْهُمُ مُنْهُمُ مُنْهُمُ مُنْهُ مُنْهُمُ مُنَامُ مُنْهُمُ مُنْهُمُ مُنْهُمُ مُنَامُ مُنْهُمُ مُنْهُمُ مُنْ مُنْهُمُ مُنْ مُنْهُمُ مُنْهُمُ مُنَامُ مُنْهُمُ مُنْ مُنَامِ مُنْ مُنْهُمُ مُنْهُمُ مُنْهُمُ مُنْهُمُ مُنْهُمُ مُنْهُمُ مُنْ مُنَامُ مُنَامُ مُنَامُ مُنْ مُنَامُ مُنْ مُنَامُ مُنْ مُنْ مُنَامُ مُنْ مُنَامُ مُنْ مُنْ مُنْ مُنَامُ مُنْ مُنْ مُنْ مُنْ مُنْ مُنْ مُنْ مُ				5,000	5,250	5,513
پزئیرزی :	در دو ووود: در دو ووود:			5,000			
	وْسْرِيرْدْدِ دِنْ وِيْرُورْجْ لِنْ وَرُوْدُونُونْ				116,800	122,640	128,772
	و ماردور قر دهره - شام و دوده	10	1,200	12,000			
مرزدي	المردور در - درات - درات و دروه	4	1,200	4,800			
مَعَرَدُهِ			1,200	100,000			
	ئۆر بۇسۇ ئائىر بەندۇرۇپ ھى ئەنجىر دىرە قىدىنى ئىز				10,000	10,500	11,025
S 2,22	2222336 20223 242			10,000		11,000	12,100
333305 2	2222222 688244 5882568				18,000	18,900	19,845
200 2007 2007	של היש היש היש באל היש מיש של היש מיש של היש	1	3,000	3,000		3,300	3,630
CHARLEST THE STORY A	ي په د د د د د د د د د د د د د د د د د د	1	15,000	15,000		16,500	18,150
- 3	13/22 3 - 25/3	1//					

OF GENERAL'S SELECTION OF THE SELECTION

5 690	3-36	المرافقة المؤثر	2",	322 222	2019 مَثْرُ مُزُوِّتُهُمِ	2020 بريو وگونونو	2021 2035
228007	الله در		Z DANIER S		916,093	961,898	1,009,993
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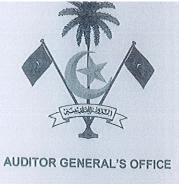


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REPUBLIC OF MALDIVES

AUDITOR GENERAL'S OFFICE

REPUBLIC OF MALDIVES

ANNUAL WORK PLAN 2019

September 2018

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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 Peoples' Majlis. 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 2019 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 and SOEs conducted in-house.

At present, majority of the SOEs audits are carried out by the contract auditors on behalf of the Auditor General. Starting from the financial year 2016, a large number of local councils' audits too will be carried out by contract auditors on behalf of the Auditor General.

In addition, the plan aims to present the objectives, action steps and time frame for the Technical Services Department and Corporate Services Department. It addresses how the departments will progress to support AGO's strategy and growth.

The past year, AGO also inaugurated its strategic plan for the period 2017-2019. This is a major progress in creating transparency and awareness of the auditing process to the public and it's stakeholders alike.

The theme of this plan is "Providing Value and Benefits of Public Sector Auditing to the Nation and Citizens", which is based on INTOSAI's ISSAI 12 "Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens".

The Strategy has 4 key objectives:

- Strengthen the Accountability, Transparency and integrity of public sector entities
- 2- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- 3- Being a model organization through leading by example
- 4- Professional accountancy organization (PAO) development

Based on previous work plans and experiences, AGO's this will thus schedule its audits, trainings, awareness and other programs to better suit this master strategic plan.

Thus, in 2019 the AGO plans to deliver:

Department 1: Corporate Services Department

- Information and Communication Technology
- Administration & Procurement
- Accounts and Finance
- Human Resource
- Legal Affairs and Portfolio Management

Department 2: Technical Services Department

- Technical Support
- Reporting and Follow-up
- Stakeholder Relations
- Institute of Audit and Assurance

Department 3: Financial Statement Audit - Public Sector

- 13 Government Agencies (responsible Agencies)
- 38 Local council audits (Review)
- 03 Local council audits (In house)
- 04 Audit (work in progress)

Department 4: Financial Statement Audit - SOEs and Statutory bodies

- 18 SOEs Audits which will be undertaken by private sector audit firms on behalf of the Auditor General;
- 08 SOEs Audits will be conducted in-house
- 18 Statutory bodies audit review
- 12 Donor-funded projects (Financial Statement audit)
- 38 Local council audits (review)
- 03 Local council audits (in-house)
- 06 Audits (work in progress)

Department 5: Consolidation, Debt and Revenue Audit

- 10 Audit, public sector entities audit opinion on the financial statements
- 38 Local council audits (review)
- 02 Local council audits (in-house)
- 56 Audits (work in progress)

Department 6: Financial Institutions and Information Systems (FIIS) audits

- 07 Financial Audit
- 05 Information System Audit,
- 04 Local council audits (in-house)



Department 7: Compliance and Special Audits

- 09 special investigations and reviews
- Design, develop and implement Fraud Vulnerability and Compliance Assessment
- Implement special audit methodology
- Citizen partnership
- 06 Audit (work in progress)

Department 8: Performance Audit

- 10 Performance audit studies
- 13 Performance reviews (work in progress)

Overseen by the Auditor General

- AG bureau
- Internal Audit



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 held 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 holds 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 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 statutory bodies, whose financial interests must be declared annually to the Auditor General under the Constitution of the Republic of Maldives.



General priorities

The current staff strength of the AGO is 154 staff (including AG, AAGs and staff members undergoing long-term overseas training). Recruitment before the end of 2018 will involve a further 01 staff; bringing the total for the AGO of 155 the programme of work put forward in this plan

The priority for the AGO in 2019 is to undertake the financial audits of the 2018 accounts of Ministries and State-owned Enterprises (SOEs) and to clear the backlog of reports outstanding from the financial years 2016,2017 and 2018.

In 2019, the AGO will build on this progress. All ministry audits, statutory bodies and SOE audits will be planned by the end of 2018 (and interim audits will be completed for the larger entities by then). This will put the AGO in a good position to complete the 2018 audits by the 31st May 2019 deadline, which is set out in the Law on Public Finances (Law No. 3/2006).

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 two Support Service Departments:

	Support Service Departments	Type of Support Service
1	Corporate Services Department	1) HRM 2) Finance 3) Administration 4) ICT, MIS 5) Legal
2	Technical Services Department	1) Quality control 2) Reporting & Follow-up 3) Training & Development 4) Stakeholder relations
3.	Overseen by the Auditor General	1) AG Bureau 2) Internal Audit
	Audit Departments	Type of Audit
4	Financial Statement Audit - Public Sector	Financial statement audit
5	Financial Statement Audit – SOEs and Statutory bodies	Financial statement audit
6	Consolidation, Debt and Revenue Audit	Financial Statement audit and revenue audit
7	Financial Institutions and Information Systems (FIIS) audits	Financial Statement and Information Systems audits
8	Compliance and Special Audits	Compliance audit
9	Performance Audit	Performance audits and reviews
10	SRO - Southern Regional Office	Financial audit, special audit, compliance audit

The new structure was established during the fiscal year (2016). Some key positions, however, have remained vacant over this time, and these need to be filled to ensure adequate management services oversight.



Department 1: 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:

Work Plan- Information Communication Technology Unit (ICT)

Action Objectives	Action Steps	Timeframe	Responsible Party
Upgrading office wireless network	Procurement of related equipment Setup and installation	Before the end of Q2	Manager & Staff
Upgrading the equipment used for capturing the events of AGO.	Procurement of related equipment	Before the end of Q2	Manager & Staff
Install an interactive board (or podium) at the seminar hall.	Procurement of related equipment Setup and installation	Before the end of Q3	Manager & Staff
Setting up an additional server at the server room at main branch, to be used for redundant or failover server.	Procurement of related equipment	Before the end of Q3	Manager & Staff
Installation of Backup server offsite	Install at offsite	Q2	Manager and Staff
Upgrading the laptop systems, either by replacing the laptops or by upgrading the existing systems.	Procurement of related equipment	Q1	Manager and Staff
AGO- Intranet development	Working on the initial stages of developing an audit management software. "Yaumiyya" management system Rebuilding HR system. Audit Portfolio Management System Working on enhancing the existing modules. Task Allocation System	All year	Manager and Staff



Work Plan- Administration & Procurement Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Development Work	Process re-engineering of major tasks	January - December	Manager, Admin and Procurement
Procurement	 Maintain register Procurement tasks (Bids, Agreements, POs) Work with bid committee 	January – December	Manager, Admin and Procurement
General Administration	 Reception Entry and dispatch Correspondence and handling Administrative and clerical works Disposal of fixed assets Management and administration of the filing system 	January - December	Admin and Procurement
Security, Repair and Maintenance	 Office cleaning Security Routine repair and maintenance of office premises and other assets 	January – December	Admin and Procurement
Administrative	Fixed assets verification	January	Admin and Procurement
Administrative	Auction/disposal of unusable items	January	Admin and Procurement
Procurement	Renew SRO security	January	Admin and Procurement
Procurement	 Display shelf 3rd floor tearoom cupboard 1st floor novilon AG room sofa set 	February	Admin and Procurement
Procurement	3 rd floor renovation	March	Admin and Procurement
Procurement	 AG room blinds replacement AG meeting room blinds replacement 	March	Admin and Procurement
Procurement	4 ACs replacement	April	Admin and Procurement
Security, Repair and Maintenance	Renew AGO office cleaning contract	Jun	Admin and Procurement
Security, Repair and Maintenance	Service all ACs	Jun	Admin and Procurement
Administrative	Fixed assets verification	Jul	Admin and Procurement
Administrative	Auction/disposal of unusable items	Jul	Admin and Procurement
Administrative	Check and settle all procurement	Sep	Admin and Procurement
Administrative	Auction/disposal of unusable items	Nov	Admin and Procurement
Administrative	Prepare for external audit	Nov	Admin and Procurement

Work Plan- Accounts and Finance Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Annual budgeting and financial planning	 Prepare NPI budget as per MoFT circular and take to EXCOM and finalise it. Coordinate with other Departments/ Units to get details of annual work plan and estimated budgets. Compile the budget and present to 	July - October	Manager, Accounts & Finance
Preparation of Financial Statement for Annual Audit	 Finalise the income & expenditure report and reconcile it with SAP GL. Prepare Financial Statement as per the circular of Ministry of Finance & Treasury. Send the Financial Statement to the appointed External Auditor 	February	Manager, Accounts & Finance
Preparation of Quarterly Reports	 Prepare the reports at the end of each quarter Present it to Executive Committee Preparation of Cash flow and send to MOFT 	End of each quarter	Manager, Accounts & Finance
Budget Management and preparation of reports.	 Prepare and update expenditure plan. Prepare weekly, monthly and yearly reports and send it to Ministry of Finance & Treasury. Take SAP GL and reconciling. Prepare budget control as and when required and upload on Bandeyri 	January - December	Manager, Accounts & Finance
Daily routine work	 Prepare payment voucher and file it. Enter to SAP and check payment status. Handle petty cash, record it to books, enter to SAP and file petty cash notes. Manage safe and update its records. Prepare receipts & deposit to MMA. Prepare documents related to salary and deposit /send cheques related to salary. Update local and foreign travel information on bandeyri portal. 	January - December	Manager, Accounts & Finance

Work Plan- Human Resources Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Policy Approval	To implement changes brought in SYL project and alignment of policies to HR strategy	January 2018 - December 2019	Manager HR
	Endorse HR Strategy	0,150	6 7 6 7 6
	Review and further develop PAS	16/16	
	Recruitment Policy	The state of the s	

	Update Competency Framework		
	Plan for Training, Learning and Development		
HRIS Implementation	To migrate to a new system or automate payroll function and upgrade HRIS	January – December	HR Team
Employee Recruitment	9 cycles throughout the year	January – December	HR Team
Improve the Induction Programme	More visuals and introduction of new components. A programme to be designed with IAA	January – December	HR Team
Introducing buddy system	Reviving the mentor system in orientation	July	HR Team
Employee Wellness/Recreation Program	Design a wellness programme and initiate	January – December	HR Team
Refresher Programmes	Gavaidhu refresher programs	March, June, Sept, December	HR Team
HRC Secretariat	Administration of HRC Secretariat work	January – December	HR Team
Reward and Recognition	Quarterly, bi-annually and annual rewards and recognition	June, December	HR Team
Payroll	Monthly routine work	January – December	HR Team
Staff Meetings / Information Sessions	Monthly routine work	January – December	HR Team
Internship Programme – Brand	Redesign internship programme to cater to skill development and limited resources		HR Team
Leave Management	Daily routine work	January – December	HR Team
Attendance Administration	Daily routine work	January – December	HR Team
Job Posting, transfers, termination	Routine work	January – December	HR Team
Job Rotation	Design to develop lower level diverse skillset	July	HR Team
HR Budgeting and AWP	Annual routine work	September	HR Team
Training Administration	Daily routine work	January – December	HR Team
Personnel Administration	Daily routine work	January – December	HR Team
Regulation Committee Secretariat	Administration of Gavaidhu Committee Secretariat	January – December	HR Team
Professional Permits	Daily routine work	January – December	HR Team



Legal Affairs and Portfolio Management

Action Objectives	Action Steps		
		Timeframe	Responsible Party
Managing Audit Portfolio	Continually update information about audited organizations	January 2019 – December 2019	LPMU Team
	Establish contact with relevant staff of audited entities		
	Develop a software for portfolio		
	Update Government entities list		
SAP	Preparing Strategic Audit plan on a yearly basis giving priority to High risk audits and priority audits within the time frame allocated by AG	July – September	LPMU Team
Annual Work Plan	Preparing the AGO Annual Work Plan for 2020	July – September	LPMU Team
Maintain Financial Statement submitted entity registry	Compiling and updating the list of the entities that have submitted the financial statement and submitting the list to Peoples Majilis and the President's Office	January – April	LPMU Team
Financial Interest monitoring President Cabinet members ACC members JSC members Prosecutor General EC members		January – December	Legal Counsel
Legal Service	Providing legal advice to AG and AGO's legal mandate	January – December	Legal Counsel
AG's Annual Report	Preparation of public sector AG's annual report	July – December	Legal Counsel/ LPMU Team
Others	Tasks not included in the mandate	January – December	LPMU Team

Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks x 01 staff	1,820
Legal Counsel	1	35 hrs x 52 wks x 01 staff	1,820
Managers	4	35 hrs x 52 wks x 03 staff	7,280
Senior Officers	7	35 hrs x 52 wks x 07 staff	12,740
Officers	5	35 hrs x 52 wks x 05 staff	9,100
Assistant Auditors	2	35 hrs x 52 wks x 02 staff	3,640
Assistant Officers	2	35 hrs x 52 wks x 02 staff	3,640
Office Assistant	2	35 hrs x 52 wks x 02 staff	3,640
TOTAL (A)	24		43,680
Less: Non-audit hours:	The state of the s		
Public Holidays		20 days x 7hrs x 24 staff	3,360
Annual Leave	10001.1	30 days x 7hrs x 24 Staff	5,040
Family responsibility Leave		4 days x 7hrs x 24 Staff	1,680

Sick Leave	10 days x 7hrs x 24 Staff	2,520
Hrs. lost due to Ramadan	28 days x 2.5hrs x 24 staff	1,680
TOTAL (B		14,280
NET HOURS AVAILABLE (A - B)		29,400

Under the guidance of AAG Corporate Services Division, Corporate Services Department is supervised by Director, Corporate Services.

Department 2: Technical Services Department

The Technical Services Department is responsible for facilitating (1) all technical guidance needed to auditors, (2) License, and regulate private sector auditors including quality reviews and facilitating of Continues Professional Development opportunities, and promote their services (3) Do the follow-ups on implementation of audit observations and produce quarterly status reports, (4) Develop and deliver trainings of IAA as per the annual training calendar and build a strong relationship with our stakeholders through social media marketing and community outreach. In addition to that there might be additional work assigned to the Department time and time again by the Auditor General's Office.

Technical Services Department is working under the Auditor General's Bureau. The Department reports to the Auditor General.

This department consists of 4 Units. All headed by a manager and the managers' report to the Technical Services Director.

Responsibility

Units	Key Mandates
Technical	Methodology Development for AGO and Private Auditors
Support Unit	Licensing Private Auditors (Firms & Individuals)
	Quality review of AGO audits and licensed Auditors
Reporting & Follow-up Unit	Quarterly reporting of AGO Performance
	Monitoring and reporting and facilitating implementation of audit recommendations by the audited entities including working with PAC
	Providing audit related documents to law enforcement agencies
Stakeholder	Social media marketing
Relations	Audit observer Biannual
	Post audit survey
Institute of Audit	Training need identification
& Assurance	Training Delivery as per the Annual Training Calendar
	Learning resources & Culture development – Including Library



Strategy

Goal	1: Accountability.	TOLL	DELL	LIAA	LODII
0	G1-S2: Focus on Timely Reporting and Better Accountability	TSU	RFU	IAA	SRU
	through the Financial Statement Audits of Accountable Government	•			
	Agencies (AGAs)				
0	G1-S7: Implement Local Council Audit Strategy: Devolor financial			1	
	reporting iornials, conduct trainings outsource audits to local audit			V	
	firms, and revise laws for consolidated financial reporting.				
0	G1-S10: Strengthen the integrity of public officials through reviews				1
	of Assets Declaration				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
0	Asset Declaration Form				
Goal	2: Relevance				
	G2-S2: Implement the Communications and Stakeholder Relations				/
	Strategy				
0	G2-S3: Working in partnership with key stakeholders		1		
0	G2-S4: Publication of White Papers and Better Practice Guides				1
a	G2-S5: Technical Training, Professional Development and Skills			1	
	Enhancement provided through an Audit Academy				
Goal	3: Model Organization:				
0	G3-S1: Strengthen implementation and quality assurance of	/			
	Auditing Standards adopted by the AGO - ISSAIs and ISAs				
п	G3-S2: Living by the Values of the Code of Ethics of INTOSAI	/	1	1	1
	G3-S3: Time and Expense – Drive efficiency of audit and other	/	/	1	/
	services				
0	G3-S5: Support Implement the Competency Framework to			1	
	strategically manage human resources to achieve AGO's				
	objectives (HR)				
Goal	4: PAO Development:				
	G4-S1: Incorporate the Professional Accountancy Organisation	/			
	(PAO) in the Maldives through Legislation and get regional and				
	international recognition				
0	G4-S2: Revise and amend the audit licensing regulation to enable	/			
	the professionalization of audit services				
0	G4-S3: Develop capacity and professionalism of Small and Medium			V	
	Practices (SMPs) through professional development trainings and				
	seminars				
0	G4-S4: Quality assurance of Licenced Auditors by conducting post-	/			
	reviews of the audits carried out by the SMPs				
0	G4-S5: Promoting the Accounting and Audit Profession in				1
	collaboration with key stakeholders				

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x 52 wks. x 01 staff	1,820
Manager	3	35 hrs. x 52 wks. x 03 staff	5,460
Senior Officer/Auditor	3	35 hrs. x 52 wks. x 03 staff	5,460
Auditor/Officer	2	35 hrs. x 52 wks. x 02 staff	3,640
Assistant Auditor	1	35 hrs. x 52 wks. x 01 staff	1,820
TOTAL (A) 10			18,200
Less: Non-audit hours:			
Public Holidays	agreement of the second	20 days x 7hrs x 10 staff	1,400
Annual Leave	3, 3375.5 5.	30 days x 7hrs x 10 staff	2,100
Family responsibility Leave	A Children of the Children of	04 days x 7hrs x 10 staff	280
Sick Leave		10 days x 7hrs x 10 staff	700
In-house training		40 hrs x 10 staff	400

Maternity Leave	60 days x 7hrs. x 1 staff	420
Release from work for exam	46 days x 7hrs x 2	644
Hrs. lost due to Ramadan	28 days x 2.5hrs x 10 staff	700
TOTAL (B)		6,812
NET HOURS AVAILABLE (A – B)		11,388

Planned Output

Action Objectives	Action Steps	Timeframe	Responsible
Methodology			Party
Drafting technical memo's	When needed		Dheena Rafiu
Coordinating work group meetings on methodology issues	When needed		Dheena Rafiu
Coordinating ISSAI implementation by monitoring action plan of facilitator.	As per SSAI Implementation Strategy of Compliance & Performance		Dheena Rafiu
Licensing			
Regulation of private auditors and audit firms through enforcement of the "Regulation for Provision of Statutory Audit and Assurance Services in the Maldives			
Collect application from applicants/ process the forms and submit to LDC committee for approval.	Weekly	52	Dheena Rafiu
Holding meetings and Issuing of Certificates / Rejection letters			Dheena Rafiu
Maintaining records and minutes of LDC Meetings and licensed auditors records			Dheena Rafiu
Quality Reviews			
Quality review of licensed audit firms and individuals	June – May 2018	55	Dheena Rafiu
Planning and conducting QA reviews of 2017 Audits of AGO	Jun- Dec 2018	18	Dheena Rafiu
Reporting QA reviews of 2017Audits	Sept 2019		Dheena Rafiu
Teammate Teammate			
Feammate Administration	When needed		Dheena Rafiu
Геаmmate trainings	When needed		Dheena Rafiu
Reporting	When needed		Dheena Rafiu
PAO development support service			
PAO Development Committee Meeting Facilitation Record maintenance Handling Correspondence	When needed		Dheena Rafiu



Reporting & Follow up Unit

Action Objectives	Action Steps	Timeframe	Doomorailela Barin
Reporting	Action Stabs	imename	Responsible Party
Quarterly report of AGO Performance	Quarterly		Ibrahim Naseer
Preparation of Info graphics	Monthly		Ibrahim Naseer
Making it readily available			
	Jan-Dec 2019		Ibrahim Naseer
Follow Up			
Communicate regularly with audited bodies and other authorities responsible for implementing audit recommendations	Quarterly		Ibrahim Naseer
Establish contact with relevant staff of audited entities	Quarterly		Ibrahim Naseer
Establish contact with relevant staff of audited entities	Quarterly		Ibrahim Naseer
CRM software solution for follow-up work is needed and budgeted	Annual		Ibrahim Naseer
Key Stake Holder Management			
Sharing Audit related information with Anti- Corruption Commission	Jan – Dec 2019		Ibrahim Naseer
Responding to such request for information	Jan – Dec 2019		Ibrahim Naseer
Maintaining the records	Jan - Dec 2019		Ibrahim Naseer
Reporting	Monthly		Ibrahim Naseer

Stakeholder Relations Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Implementation of Communication strategy		i intelligille	nesponsible Party
Implementation of communication strategy	Jan - Dec 2019		Mohd, Saleem
Social Media Marketing	Jan - Dec 2019		Mohd. Saleem
Corporate video and key messages	Jan – Dec 2019		Mohd. Saleem
Stakeholder Forums & outreaches	Jan - Dec 2019		Mohd. Saleem
Conduct Post Audit Surveys	Jan - Dec 2019		Mohd. Saleem
Publication of whitepapers			
Publish Audit Observer	Bi-annually	02	Mohd. Saleem
Article collection	Jan – Dec 2019		Mohd. Saleem
Publication, Printing and distribution	Jan – Dec 2019	100	Mohd. Saleem
Financial interest monitoring			
Request, Template	Jan - Dec 2019		Mohd. Saleem
Record maintenance & Report	Jan - Dec 2019		Mohd, Saleem
Follow up and reminders	Jan - Dec 2019		Mohd, Saleem
Audit forum			World, Galeetii
Planning	Annually		Mohd, Saleem
Sponsors and Presenters	Annually	19 19 1 5 TE 19 1	Mohd. Saleem
Scheduling, Inviting & hosting	Annually	10.5	Mohd. Saleem
Reviewing & Reporting	Annually		Mohd. Saleem

Institute of Audit & Assurance

Action Objectives	Action Steps	Timofrance	
Academic Board	Action Stebs	Timeframe	Responsible Party
Policy formulation and training allocations	Jan-Dec 2019		Mohd, Saleem
Quality reviews and Approvals			World, Galeelli
Meeting Scheduling , Agenda, Minutes & Reporting			
Training need identification			
Training Need identification (Competency Based)	Jan-Dec 2019		Mohd. Saleem
Licensed Auditors Need	Jan-Dec 2019		Mohd. Saleem
Public Awareness Development need	Jan-Dec 2019		Mohd. Saleem
Training develop, deliver, certify and record keeping			
Program Development	Jan-Dec 2019	4	Mohd, Saleem
Training Calendar	Jan-Dec 2019	12	Mohd. Saleem
SMP Capacity Building	Jan-Dec 2019	4	Mohd. Saleem
Training Facilitation for departments and public requests	Jan-Dec 2019		Mohd. Saleem
Certification, CPD Monitoring & Records	Jan-Dec 2019		Mohd. Saleem
Learning resources & culture			World. Galeeni
ELearning licenses	Jan-Dec 2019		Mohd. Saleem
Online Portal	Jan-Dec 2019		Mohd. Saleem
Library maintenance	Jan-Dec 2019		Mohd. Saleem
Professional Directory	Jan-Dec 2019		
Smart Board	0411 000 2019		Mohd. Saleem
Accreditation & recognition			Mohd. Saleem
Feedback and reviews	Jan-Dec 2019		Mobal Calassa
MQA Accreditation for modules	Jan-Dec 2019		Mohd. Saleem
MoU with local and foreign partners			Mohd. Saleem
mes man lesar and foreign partifers	Jan-Dec 2019		Mohd. Saleem

AG Bureau

Action Objectives	Action Steps	Timeframe	Responsible Party
Support the AG in operating the office effectively and efficiently through administration and	 To provide comprehensive professional support service to the Auditor General in all aspects relating to efficient and successful operation of the Auditor General's office. 	Throughout the year	Manager & Staff
management of AG's affairs	• Managing the schedule of the Auditor General. Ensure that all internal meetings involving the Auditor General are properly planned, with background material collated beforehand and ensuring that appropriate time is allotted for such material to be analyzed by the Auditor General.	Throughout the year	Manager & Staff
	 Ensure that timely follow-up action is taken and that the AG's commitments and agreements are appropriately actioned and met. 	Throughout the year	Manager & Staff
	 Conducing Executive Committee Meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions. 	Throughout the year	Manager & Staff

0	Conducing Management Committee Meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions.	Throughout the year	Manager & Staff
0	Conducing Audit and Risk Management Committee meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions	Throughout the year	Manager & Staff
0	Coordinate all travel arrangements for Auditor General and the Executive Committee Members	Throughout the year	Manager & Staff
0	Oversee the implementation of Strategic Plan.	Throughout the year	Manager & Staff
0	Working closely with all the ExCom Members and the Managers to keep the status of the planned audits for the year updated.	Throughout the year	Manager & Staff
0	Lobby all levels of government, statutory bodies and members regarding the Audit reports.	Throughout the year	Manager & Staff
•	Providing leadership and management to all the projects of the office.	Throughout the year	Manager & Staff
0	Performs miscellaneous other appropriate duties as assigned.	Throughout the year	Manager & Staff

Under the guidance of AG, AG Bureau is supervised by Manager, AG Bureau.

Internal Audit

In order to help enhance risk management, governance and internal control frameworks at the Auditor General's Office, Auditor General has created an internal audit function, and formed an Audit and Risk Management Committee within the organization to provide autonomy in the operation of the internal audit function. In addition to providing assurance and consultancy to the Auditor General's office on improving its systems and processes, the internal audit function carries out broader mandate of the AG to enhance the governance of the public institutions, including state-owned enterprises. As such, internal audit; carries out quality review of internal audit functions in the public institutions and SOEs; and provide training on internal audit, risk management and governance. The function carries out its work against an annual plan approved by the Audit and Risk Management Committee.

#	Assignment	
1	Review of trainee selection criteria and effectiveness of trainings	
2	Review of implementation of External Auditors	
3	Review of Implementation of excom's decisions	
4	Review of coordination between the departments / functions	
5	Review of time utilization of staff members	
6	Health check of Financial Accounting systems and related controls	
7	Review of utilization of Teammate Audit Management Software	13355
8	Review of Management of Audit Assessments	(13) C14
9	Review of Management of Human Resource Development unit	
10	Review of Management of Procurement Unit	0 0
11	External Quality Assessment of Internal Audit Funcitions at	
	20	FOR GENERAL'S ST

a. Maldives Ports Limited	
b. Island Aviation Services	
c. MACL	
d. Fenaka Cooperation Limited	

Under the guidance of Audit Committee, Internal Audit is supervised by Director, SOEs & SBs.



DETAILED RESOURCE AVAILABILITY AND DELIVERIES BY DEPARTMENTS

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

DEPARTMENT 3: FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)

Audit responsibility

The Department is responsible for the financial statement audits of the following ministries:

#	Entity	No of Sub Entitles	To be Audited
3.1	Ministry of Islamic Affairs	6	4
3.2	Ministry of Housing and Infrastructure	2	2
3.3	Ministry of Home affairs	70	7
3.4	Ministry of Law and Gender	25	2
3.5	Attorney General's Office	1	1
3.6	Ministry of Education	238	24
3.7	Ministry of Youth & Sports	19	8
3.8	Ministry of Environment & Energy	4	4
3.9	Ministry of Tourism	2	2
3.10	Ministry of Fisheries and Agriculture	6	1
3.11	Ministry of Health	201	10
3.12	Ministry of Defense and National Security	13	5
3.13	Ministry of Foreign Affairs	17	17
		604	87
In-hou	use Council Audits		
1.	Secretariat of Male' Atoll Council	1	
2.	Secretariat of Thulusdhoo Council	1	
4.	Secretariat of Himmafushi Council	1	
Work	in progress		
1.	Ministry of H Housing and Infrastructure 2017		
2	Ministry of Foreign Affairs 2017		
3	Ministry of Education 2017	5:3	
4	Ministry of Health		

Strategy

The AGO is by required to submit audit reports on the financial statements of all the accountable agencies to the accountable officers by 31st May of every year.

The AGO will work to the deadline of 31st May, stipulated in the Public Finance Act (Law No. 3/2006) giving priorities to those accountable agencies that submits the consolidated financial statements on or before the statutory deadline (i.e. 31st March).

Audit of Local Councils

In order to speed up delivering the AG's mandate of carrying out public institutions audits and to provide opportunities for the local, small and medium-sized practices (SMPs) to grow, AGO have decided to outsource the audits of local councils. As such, audits of 129 councils are outsourced.

Established SMPs - Contract Auditors - will carry out audit on behalf of the Auditor General and suggest him an appropriate audit opinion based on their audit work. AGO will enter into a one-year audit contract with local audit firms for this service. AGO will review the audit files, management letter and audit reports for quality, before Auditor General Signs the audit reports. As such, a total of 38 council audits will be reviewed by Public Sector Financial Audit Department.

In addition to this, AGO will use the existing resources to do the audit of local councils in Kaafu atoll. Thereby, this department will be responsible to do audit of 3 local councils in year 2019. Local council audits, under this department will be carried out in the second half of the year.

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS	
Directors	1	35 hrs. x 52 wks. x 01 staff	1,820	
Managers	3	35 hrs. x 52 wks. x 03 staff	5,460	
Senior Auditors	6	35 hrs. x 52 wks. x 06 staff	10,920	
Auditors	11	35 hrs. x 52 wks. x 11 staff	20,020	
Assistant Auditors	8	35 hrs. x 52 wks. x 08 staff	14,560	
TOTAL (A)	29		52,780	
Less: Non-audit hours:				
Public Holidays		20 days x 7hrs x 29 staff	4,060	
Annual Leave		30 days x 7hrs x 29 staff	6.090	
Family responsibility leave		04 days x 7hrs x 29 staff	728	
Sick Leave		10 days x 7hrs x 29 staff	2,030	
Management		(1,820*70%)+(5,460*50%)+(10,920*20%)	6,188	
In-house training (CPD)		40 hrs. x 29 staff	1,160	
Short term Training		8 days x 7 hrs x 3 staff	168	
Maternity leave		264 days x 7 hrs. x 2 staff	3,696	
Release from work for exam		46 days x 7 hrs x 1 staff	322	
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 29 staff	2,030	
TOTAL (B)		1. 03/1/2 1610	26,472	
NET HOURS AVAILABLE (A - B)		(1)	26,308	

Planned Outputs

	2019 FIN	2019 FINAL AUDIT		2020 INTERIM AUDIT	
AUDIT JOBS	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by	
Ministries					
Ministry of Islamic Affairs	500	31/05/2019	750	31/12/2019	
Ministry of Housing and Infrastructure	1,250	31/05/2019	1,875	31/12/2019	
Ministry of Home affairs	1,300	31/05/2019	1,950	31/12/2019	
4. Ministry of Gender and Family	380	31/05/2019	570	31/12/2019	
5. Attorney General's Office	140	31/05/2019	210	31/12/2019	
6. Ministry of Education	1,800	31/05/2019	2,700	31/12/2019	
7. Ministry of Youth & Sports	500	31/05/2019	750	31/12/2019	
8. Ministry of Environment & Energy	600	31/05/2019	900	31/12/2019	
9. Ministry of Tourism	480	31/05/2019	720	31/12/2019	
10. Ministry of Fisheries and Agriculture	480	31/05/2019	720	31/12/2019	
11. Ministry of Health	1,550	31/05/2019	2,325	31/12/2019	
12. Ministry of Defense and National Security	800	31/05/2019	1,200	31/12/2019	
13. Ministry of Foreign Affairs	1,000	31/05/2019	1,500	31/12/2019	
AUDIT HOURS REQUIRED (C)	10,780		16,170		
Resource contribution to review of 38 Local Councils' audits (D)			1,520	31/12/2019	
In-house Local Council Audits 1. Secretariat of Male' Atoll Council			200	31/12/2019	
2. Secretariat of Thulusdhoo Council			200	31/12/2019	
3. Secretariat of Himmafushi Council			200	31/12/2019	
				31/12/2019	
Total number of hours to do the audit of four local council audits (E)			600		
Resource contribution to Complete audit assignments from previous cycle (6,188 x 15%) (F)	928	01/03/2019			
TOTAL HOURS REQUIRED (C+D+E+F)	11,708		18,290		

Resource Summary

	113	
Total number of hours available		26,308
Total number of hours required	0 0	28,478
Resource shortage		2,170
	GENERALS	

133355

Under the guidance of AAG Financial Audit Services Division, Financial Statement Audit (Public Sector) Department is supervised by Director, Financial Statement Audit (Public Sector)

DEPARTMENT 4: FINANCIAL STATEMENT AUDIT (SOEs AND STATUTORY BODIES)

Audit responsibility

The department is responsible for the financial statement audit of the following stateowned enterprises, statutory bodies and donor-funded projects:

#	State-Owned Enterprises
1.	Housing Development Corp. Ltd.
2.	Island Aviation Services Ltd.
3.	Maldives Airports Company Ltd.
4.	Maldives Ports Ltd.
5.	Maldives Post Ltd.
6.	State Electric Company Ltd.
7.	Addu International Airport
8.	Thilafushi Corporation (Until dissolved in 2018)
9.	Gulhifalhu Investment Limited (Until dissolved in 2018)
10.	Greater Male' Industrial Zone Limited
11.	Hithadhoo Port Ltd.
12.	FENAKA Corporation
13.	Maldives Marketing & Public Relation Corporation Ltd.
14.	Male' Water and Sewerage Company Pvt Ltd
15.	Maldives Hajj Corporation
16.	Public Service Media Corporation
17.	Aasandha Pvt. Ltd.
18.	Maldives Road Development Corporation (until dissolved in 2018)
19.	Waste Management Corporation Limited
20.	Kadhdhoo Airport Company Limited
21.	Maldives Sports Corporation
22.	Kulhudhufushi Development Corporation
23.	Kulhudhuffushi Port Ltd.
24.	Maldives Integrated Tourism Development Corporation
25	Maldives Centre for Business Development Corporation
	Statutory bodies
1.	National Integrity Commission
2.	Information Commissioner's Office
3.	Tax Appeal Tribunal
4.	Employment Tribunal
5.	
6.	Anti-Corruption Commission Maldives Media Council
7.	Elections Commission
8.	Civil Service Commission
9.	Department of Judicial Administration
10.	Human Rights Commission of the Maldives

11.	Judicial Service Commission
12.	Prosecutor General's Office
13.	Maldives Broadcasting Commission
14.	Family Protection Agency
15.	Peoples Majilis
16.	Local Government Authority
17.	Communication Authority of Maldives
	Donor-Funded Projects
1.	Preparing Outer Islands for Sustainable Energy Development(POISED)
2.	Climate Change Adaptation Project
3.	Accelerating Sustainable Private Investment in Renewable Energy
4.	Enhanced Integrated Framework Project Tier 1
5.	Enhancing Educational Development Project
6.	Public Finance Strengthening and Management Project
7.	Sustainable Development Fisheries Resources
8.	Kulhudhufushi Harbour Expansion Project
9.	Greater Male' Environment Improvement and Waste Management Project
10.	Support of Vulnerable Communities in Maldives to manage climate-induced Water Shortages
11.	Maldives Clean Environment Project
12.	UNEP Umbrella Project to Support Enabling Activities under the Conventional Biological Diversity
	Review of Council Audits
	38 council audits (outsourced) – to be determined during the course of the cycle
	Audits of four local councils in Male' Atoll (In-house)
	Work in progress
1.	Peoples Majlis 2017
2.	Maldives Post Limited 2017
3.	Aasandha Corporation 2017
4.	Kulhudhufushi Development Corporation
5	Public Service Media Corporation 2015, 2016, 2017
6	Kadhdhoo Airport Company Limited 2017
Stra	ategy

Audit of State-Owned Enterprises

It is the standard practice in Supreme Audit Institutions (SAIs) to outsource the financial statement audits of State-Owned Enterprises (SOEs) to commercial audit firms. For reasons such as maintaining a large pool of professionals to carry out the audit of SOEs will be costly. Thus, AGO too have decided to outsource the financial statement audits of larger SOEs, whilst we retain audits of fewer SOEs for providing them with better value-added service and developing our capacity in IFRS-compliant financial statement audits. The number for the in-house audits might increase, should we learn during the year that additional SOEs are created by the State.

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In the case of outsourced audits, the Contract Auditors carry out audit on behalf of the Auditor General and suggests him an appropriate audit opinion based on their audit work. In turn, the Auditor General issues audit opinion. In order to ensure continuity, for every SOE audit, the Auditor General's Office will enter into a three-year tripartite contract with the audit firm (Contract Auditor) and the SOE (Audited Organization). Under this arrangement, the AGO will represent itself in entrance and exit meetings as a standard practice, in addition to taking part in other meetings between the Contract Auditor and the Audited Organization where significant issues related to the audit are being discussed. AGO will have access to the Contract Auditor's working papers. Also, the AGO will review the audit plans of the Contract Auditor, 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 whilst 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. The additional scope requires the Contract 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.

As a new task, AGO has planned to start the review of the audited financial statements and Management Letters of the Public Limited Companies from the audit cycle 2019-2020. The purpose of this review is to identify any areas of concerns that the Auditor General might wish to look into. As such, issues identified from the review would be communicated to relevant audit departments within the AGO.ie; performance issues might be forwarded to the performance audit department, whilst alleged wastages and misuse of funds might be forwarded to the Special Audit Department.



Audit of Statutory Bodies

Besides conducting financial statement audits of state-owned enterprises, the department will undertake financial statement audits of 17 statutory bodies. Rest of the statutory bodies that are broadly revenue-based are audited by Consolidation, Debt and Revenue Audit Department.

Audit of Local Councils

Under the strategy detailed out in section for the work plan of Public Sector Audit Department in this plan, SOEs and SBs Audit Department has been assigned to oversee and review the audits of 38 local councils that are outsourced to Small and Medium-sized Practices (SMPs). In addition to reviewing those audits, SOEs and SBs audit department will also carry out audits of four local councils in Male' Atoll. The objective of retaining a limited number of local council audits in-house is to assist and enhance oversight and review process of outsourced local council audits.

Audit of Donor-Funded Projects

On the request of the funding agencies and the project implementing agencies, AGO carry out the financial statement audits of a sizeable number of donor-funded development projects. In addition to providing an opinion on the financial statements of the project, our audit reports on significant delays (if any) in delivering components of the project.

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x 52 wks. x 01 staff	1,820
Audit Manager	3	35 hrs. x 52 wks. x 03 staff	5,460
Senior Auditors	2	35 hrs. x 52 wks. x 02 staff	3,640
Auditors	6	35 hrs. x 52 wks. x 06 staff	10,920
Assistant Auditors	9	35 hrs. x 52 wks. x 09 staff	16,380
TOTAL (A)	21		38,220
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs x 21 staff	2,940
Annual leave		30 days x 7 hrs. x 21 staff	4,557
Family Responsibility Leave		04 days x 7 hrs. x 21 staff	588
Sick Leaves		10 days x 7 hrs. x 21 staff	1,470
Management		(1,820+5,460) x 50%	3,640
In-house training (CPD and other Learnings)		40 hrs x 21 staff	840
Short Term Training - India/Malaysia/Sri Lanka		8 days x 7 hrs. x 4 staff	224
Maternity Leave	10 13/12 me 1	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		28 days *2.5hrs*21 Staff	1,470
TOTAL (B)			17,246
NET HOURS AVAILABLE (A – B)	FOR GENERAL'S ST		21749

			2019 FINAL	AUDIT	2020 INTERIM AUDIT		
	AUDIT JOB	Audited by:	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by	
Sta	te-Owned Enterprises						
1	Housing Development Corp. Ltd	Outsourced	22	30/06/2019	51	31/12/2019	
2	Island Aviation Services Ltd	Outsourced	22	30/06/2019	51	31/12/2019	
3	Maldives Airports Company Ltd	Outsourced	22	30/06/2019	51	31/12/2019	
4	Maldives Ports Ltd.	Outsourced	22	30/06/2019	51	31/12/2019	
5	Maldives Post Ltd	Outsourced	22	30/06/2019	51	31/12/2019	
6	State Electric Company Ltd	Outsourced	22	30/06/2019	51	31/12/2019	
7	Addu International Airport	Outsourced	22	30/06/2019	51	31/12/2019	
8	Maldives Road Development Corp. Ltd.	Outsourced	22	30/06/2019	51	31/12/2019	
9	FENAKA Corporation	Outsourced	22	30/06/2019	51	31/12/2019	
10	Maldives Marketing & Public Relation Corporation Ltd.	Outsourced	22	30/06/2019	51	31/12/2019	
11	Thilafushi Corp. Ltd.	Outsourced	22	30/06/2019	51	31/12/2019	
12	Gulhifalhu Investment Limited	Outsourced	22	30/06/2019	51	31/12/2019	
13	Greater Male' Industrial Zone Limited	Outsourced	22	30/06/2019	51	31/12/2019	
14	Male' Water and Sewerage Company Pvt Ltd	Outsourced	22	30/06/2019	51	31/12/2019	
15	Maldives Hajj Corporation	Outsourced	22	30/06/2019	51	31/12/2019	
16	Public Service Media Corporation	Outsourced	22	30/06/2019	51	31/12/2019	
17	Aasandha Pvt Ltd	Outsourced	22	30/06/2019	51	31/12/2019	
18	Waste Management Corporation Limited	Outsourced	22	30/06/2019	51	31/12/2019	
19	Kadhdhoo Airport Company Limited	AGO	500	30/06/2019	200		
20	Hithadhoo Port Ltd.	AGO	50	30/06/2019	50		
21	Sports Corporation	AGO	350	30/06/2019	150		
22	Kulhudhufushi Development Corporation	AGO	350	30/06/2019	150		
23	Kulhudhuffushi Port Ltd.	AGO	350	30/06/2019	150		
24	Maldives Integrated Tourism Development Corp.	AGO	500	30/06/2019	200		
25	Maldives Centre for Business Development Corp.	AGO	350	30/06/2019	150		
	Review of PLCs AR, ML and FSs	AGO	392	1137	1 200		
AU	DIT HOURS REQUIRED (C)		3,238	0	1,968		
Sta	tutory bodies			30/05/2019			
1	National Integrity Commission	AGO	66	30/05/2019	153	31/12/2019	
2	Information Commissioner's Office	AGO	132	30/05/2019	308	31/12/2019	
3	Tax Appeal Tribunal	AGO	107	30/05/2019	250	31/12/2019	
4	Employment Tribunal	AGO	69	30/05/2019	161	31/12/2019	

5	Anti-Corruption Commission	AGO	117	30/05/2019	272	31/12/2019
6	Maldives Media Council	AGO	79	30/05/2019	183	31/12/2019
7	Elections Commission	AGO	300	30/05/2019	700	31/12/2019
8	Civil Service Commission	AGO	113	30/05/2019	265	31/12/2019
9	Department of Judicial Administration	AGO	762	30/05/2019	1,778	31/12/2019
10	Human Rights Commission of the Maldives	AGO	158	30/05/2019	370	31/12/2019
11	Judicial Service Commission	AGO	104	30/05/2019	242	31/12/2019
12	Prosecutor General's Office	AGO	190	30/05/2019	442	31/12/2019
13	Maldives Broadcasting Commission	AGO	108	30/05/2019	253	31/12/2019
14	Family Protection Authority	AGO	82	30/05/2019	190	31/12/2019
15	Peoples Majilis	AGO	96	30/05/2019	224	31/12/2019
16	Local Government Authority	AGO	135	30/05/2019	314	31/12/2019
17	Communication Authority of Maldives	AGO	108	30/05/2019	253	
18	Report on the audits of Political Parties	AGO	168			
AUI	OIT HOURS REQUIRED (D)		2,893		6,358	
Dor	nor-Funded Projects*					
1	Preparing Outer Islands for Sustainable Energy Development(POISED)		200	30/06/2019		
2	Climate Change Adaptation Project		200	30/06/2019		
3	Accelerating Sustainable Private Investment in Renewable Energy		200	30/06/2019		
4	Enhanced Integrated Framework Project Tier 1		200	30/06/2019		
5	Enhancing Educational Development Project		200	30/06/2019		
6	Public Finance Strengthening and Management Project		200	30/06/2019		
7	Sustainable Development Fisheries Resources		200	30/06/2019		
8	Kulhudhufushi Harbour Expansion Project		200	30/06/2019		
9	Greater Male' Environment Improvement and Waste Management Project		200	30/06/2019		
10	Support of Vulnerable communities in Maldives to manage climate-induced water shortages		200	30/06/2019		
11	Maldives Clean Environment Project		200	30/06/2019		
12	UNEP Umbrella Project to Support Enabling activities under the Conventional Biological Diversity		200	30/06/2019		
AUI	DIT HOURS REQUIRED (E)		2,400		1	1448 28
					1019	Jan Jan
Loc	al Council Audits					
1	In-house Local Council Audits Secretariat of K. Maafushi Secretariat of K.Gulhi Secretariat of K.Hura		1,520		THITTOR	ENERAL'S REFERENCE

AU	DIT HOURS REQUIRED (F)		2,320	
1	Special Assignments on the Request of public institutions and Parliament		750	
AU	DIT HOURS REQUIRED (G)		750	
	Brought forward from last cycle (backlogs)	AGO & Contract Auditor	1,338	
AU	DIT HOURS REQUIRED (H)		1,338	
	TAL HOURS REQUIRED -D+E+F+G+H)		12,940	8,326

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

Resource Summary

Total number of hours available	23,114
Total number of hours required	21,266
Resource shortage	1,848

¹ the deficit could either be met by introducing new staff or allowing the existing staff to work overtime.

Under the guidance of AAG Financial Audit Services Division, Financial Statement Audit (SOEs & SBs) Department is supervised by Director, Financial Statement Audit (SOEs & SBs)



DEPARTMENT 5: CONSOLIDATION, DEBT & REVENUE AUDIT

Audit responsibility

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

#	Current Year	No of Sub Entities	To be Audited
	Government Entities	Filings	Auditeu
1	consolidated financial statements, government		1
2	Public Debt		1
3	State Guarantees		1
4	Islamic University of Maldives		1
5	Maldives Civil Aviation Authority	1	1
6	Maldives Customs Service	4	4
7	Ministry of Economic Development	9	7
8	Ministry of Finance and Treasury	10	10
9	Maldives Inland Revenue Authority	10	10
10	Maldives National University		
11	President's Office	3	3
Loc	al Councils	14	14
	38 Council audits (outsourced) – to be determined during the course of the cycle		1
	Audits of three local councils in Male' Atoll (In-house)	9	7
Bac			
1	Ministry of Economic Development 2017		
2	Consolidated financial statements, government 2017		
3	Consolidated financial statements, government 2016		
4	Ministry of Economic Development 2016		
5	Maldives Islamic University 2016		
6	Maldives Inland Revenue Authority 2017		
7	Maldives National University 2017		
8	Maldives Islamic University 2017		
9	South Thiladhunmathi Atoll Council 2016		
10	North Thiladhunmathi Atoll Council 2016		
11	South Miladhunmadulu Atoll Council 2016		
12	Gaafaru Island Council 2016	13/22	
13	Kaashidhoo Council 2016	30	
14	Hirimaradhoo Council 2016		1
15	Nellaidhoo Council 2016		0
16	Nolivaran Council 2016		3//
17	Baarah Council 2016	TOR GENERAL'S	//
18	Dhihdhadhoo Council 2016	GENERAL CENERAL	
19	Filadhoo Council 2016		
20	Hoarafuhsi Council 2016		
21	Ihavandhoo Council 2016		
22	Kela Council 2016		
23	Muraidhoo Council 2016		

24	Uligamu Council 2016	
25	Utheemu Council 2016	
26	Holhudhoo Council 2016	
27	Kendhikulhudhoo Council 2016	
28	Kudafaru Council 2016	
29	Bileyfahi Council 2016	
30	Foakaidhoo Council 2016	
31	Lhaimagu Council 2016	
32	Maaungoodhoo Council 2016	
33	Milandhoo Council 2016	
34	Narudhoo Council 2016	
35	Public Debt 2016	
36	State Guarentees 2016	
37	State Guarentees 2013	
39	Public Debt 2014	
40	State Guarentees 2014	
41	Public Debt 2015	
42	State Guarentees 2015	
43	Presidents Office 2018	
44	Ministry of Finance and Treasury 2018	
45	Ministry of Economic Development 2018	
46	Consolidated financial statements, government 2018	
47	Maldives Civil Aviation Authority 2018	
48	Maldives Customs Services 2018	
49	Maldives Inland Revenue Authority 2018	
50	Maldives National University 2018	
51	Maldives Islamic University 2018	
52	Public Debt 2017	13/22 -5
53	State Guarentees 2017	101
54	Fiscal Strategy Statement 2018	
55	Budget Position Report 2018	
56	State Debt Strategy Report 2018	
		OR GENERAL'S

Strategy

In the year 2019, the CDR is expected to undertake 73 audit assignments. These Include 11 audits for audit cycle 2018-2019; 42 audits form previous years; and review of 41 council audits that have been outsourced.

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Finance Executives 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 requires the Finance Executives of the accountable agencies to submit their financial statements to the Auditor General for audit by 31st March every year. Pursuant to section 39 of the Law on Public Finances (Law No. 3/2006), the Auditor

General is also required to submit the audit report on the State Consolidated Financial Statements by 14th June of every year.

To ensure the stated deadline is met, a time schedule has been prepared. The time schedule details out internal arrangement within CDR of which manger would deliver which audit. In this regard the respective Audit Mangers (AM) must submit all the audit reports in respect of the audits assigned to him/her before 3rd May 2019 to Audit Director (AD) for review. The reports then will be submitted to the AA/AG for his review before 17 May 2019. With respect to Consolidated Financial Statements, the AM must submit the Audit Report along with audit file before 22nd May 2019 for the AD to review. The report will then be passed to the AG before the 1st of June 2019. This would give the AG a 14 days' period to review the 11 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. A schedule has been prepared to complete the backlog audits and will be published as soon they are completed.

To ensure quality and completeness of the audit files and for an efficient and effective audit process, fortnightly accountability meetings will be held between the AD, AM and team leaders to review the progress of the audits and discuss issues in conducting the audits.

Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x52 wks. x 1 staff	1,820
Audit Manager	2	35 hrs. x52 wks. x 2 staff	3,640
Senior Auditor	1	35 hrs. x52 wks. x 1 staff	1,820
Auditor	2	35 hrs. x48 wks. x 2 staff	3,640
Assistant Auditor	4	35 hrs. x48 wks. x 4 staff	7,280
TOTAL (A)	10		18,200
Less: Non-audit hours:			
Public holidays		20 days x7 hrs. x 10 staff	1400
Annual leave		30 days x7 hrs. x 10 staff	2,100
Family Responsibility Leave		4 days x 7 hrs. x 10 staff	280
Sick Leave		10 days x 7 hrs. x 10 staff	700
In-House Training		10 days x 7 hrs. x 10 staff	700
Short term Training		8 days x 7 hrs x 3 staff	168
Maternity Leave		60days x 7 hrs. x 5 staff	2,100
Release from work for exam		3 days x 7 hrs. x 5 staff	105
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 10 staff	550
TOTAL (B)			8,103
NET HOURS AVAILABLE (A - B)			10,647

Planned Outputs



The following is a summary of the audits planned for the year 2019.

		2018 FINAL AUDIT		2019 INTERIM AUDIT	
AUDIT JOB		Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
Gov	rernment Entities				
1	Consolidated Financial Statements, Government	1,050	14/06/2019	450	31/12/2019
2	Public Debt	1,050	14/06/2019	450	31/12/2019
3	State Guarantees	350	14/06/2019	450	31/12/2019
4	Islamic University of the Maldives	681	31/05/2019	150	31/12/2019
5	Maldives Civil Aviation Authority	176	31/05/2019	292	31/12/2019
6	Maldives Customs Services	981	31/05/2019	76	31/12/2019
7	Ministry of Economic Development	1,050	31/05/2019	420	31/12/2019
8	Ministry of Finance and Treasury	981	31/05/2019	450	31/12/2019
9	Maldives Inland Revenue Authority	1,029	31/05/2019	421	31/12/2019
10	Maldives National University	998	31/05/2019	441	31/12/2019
11	President's Office	487	31/05/2019	428	31/12/2019
AUDIT HOURS REQUIRED (C)		7,783		3,578	
Bac	klogs				
	Brought Forward from Last year	18,364			
AUE	DIT HOURS REQUIRED (D)	18,364			
Loc	al Council Audits				
	Audit reviews of 38 councils	1,520			
	In-house Local Council Audits Secretariat of K. Gaafaru Council Secretariat of K.Kaashidhoo Council	200 200			
AUE	DIT HOURS REQUIRED (E)	1,920	1,920		
TOT	TAL HOURS REQUIRED (C+D+E)	28,067		3,578	

Resource summary

Total number of hours available	5,617
Total number of hours required	31,645
Resource shortage	26,028

The Deficit1 will be covered by existing staff members working overtime.

Under the guidance of AAG Financial Audit Services Division, Consolidation, Debt & Revenue Audit Department is supervised by Director, Consolidation, Debt & Revenue Audit

DEPARTMENT 6: FINANCIAL INSTITUTIONS AND INFORMATION SYSTEMS (FIIS) AUDIT DEPARTMENT

Introduction

The Auditor General would like to priorities the external audits of financial Institutions such as that of the Maldives Monetary Authority (MMA), Maldives Pension Administration Office (MPAO) and Capital Market Development Authority (CMDA). The involvement and appointment of the Auditor General as the external auditor of these financial institutions would add more credibility to the audit process and better the assurance service provided to the State, Parliament, financial institutions and public.

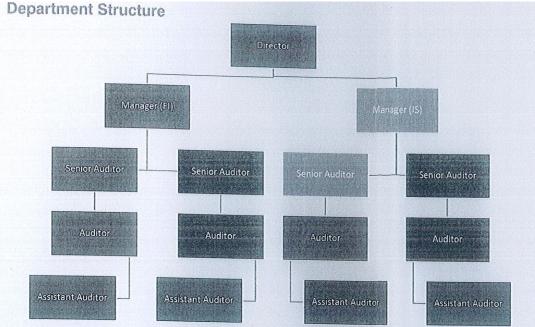
The knowledge and exposure that would be gained from the involvement in the financial statement and IT system audits of these financial institutions will enhance the capacity of the Auditor General's Office to undertake the financial reviews and audits of other financial institutions having State's interest.

Whilst recognizing the tremendous benefits that IT can bring to their operations and services, many organizations are spending large sums of money on Information Technology. As much as there is need for IT systems, there is a need to ensure that the IT systems are reliable, secure and are not vulnerable to computer attacks. Hence, independent assurance on the IT systems from a third party such as the AGO could build trust and confidence in such systems. Moreover, State needs better assurance on such systems, as these systems are used to collect, store, retrieve and use enormous amounts of data related to it and its citizens.

The objectives of IT audits include:

- Evaluating the reliability of data from IT systems which have an impact on the financial statements of the organizations;
- Ascertaining the level of compliance with the applicable laws, policies and standards in relation to IT; and
- Examining if there are instances of excess, extravagance, gross inefficiency tantamount to waste in the use and management of IT systems.





Human Resource requirement

Financial Institutions and information system audit department (FIIS) is a new department setup by the Auditor General to conduct audits of financial institutions and information systems of public institutions. Currently, AGO have two staff members (Manager & Senior Auditor) in the proposed department. The following staff resources and planned output (in section 3) is based on new recruitments of nine staff members along with the two existing staff members. AGO will only be able to execute the planned output with the new recruitments.

The new Recruitments (filled in Blue in department structure) are as follows.

Position	Department/Unit	Number required
Director	Department	1
Manger	FI – Unit	4
Senior Auditor	FI – Unit	1
Auditor	FI/IS unit (1 each)	2
Assistant Auditor	FI/IS unit (2 each)	Δ
Total	0	

Audit responsibility

The department is responsible for the financial statement audits of the following financial institutions, Information systems audit of government entities and council audits.

#	Audit Jobs	Type of Audit
6.1	Maldives Monetary Authority (MMA)	FS Audit
6.2	Maldives Pension Administration Office (MPAO)	FS Audit
6.3	Capital Market Development Authority (CMDA)	FS Audit

6.4	National Investment Management Company Limited	FS Audit
6.5	Maldives Centre for Islamic Finance Limited (MCIFL)	FS Audit
6.6	Khazana maldives	FS Audit
6.7	Maldives Investment Company (MIC)	FS Audit
6.8	ID Card System - Department of National Registration	IS Audit
6.9	Maldives Education Management Information System (MEMIS) - Ministry of Education	IS Audit
6.10	Land and Building Information System- Ministry of Housing and Infrastructure	IS Audit
6.11	Agri Information System (AIS) - Ministry of Fisheries and Agriculture	IS Audit
6.12	Keyolhu - Fisheries Information System - Ministry of Fisheries and Agriculture	IS Audit
	Council Audit	FS/COM

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks. x 01 staff	1,820
Manager	2	35 hrs x 52 wks. x 02 staff	3,640
Senior Auditor	2	35 hrs x 52 wks. x 02 staff	3,640
Auditor	2	35 hrs x 52 wks. x 02 staff	3,640
Asst. Auditor	4	35 hrs x 52 wks. x 04 staff	7,280
TOTAL (A)	11		20,020
Less Non-Audit Work Hours			20,020
Public Holidays		20 days x 7hrs x 11 staff	1.540
Annual Leave		30 days x 7hrs x 11 staff	1,540
Family responsibility leave		4 days x 7hrs. x 11 staff	2,310
Sick Leave		10 days x 7hrs. x 11 staff	308
Management		1,820 × 10%	770
In-house training		35 hrs. x 11 staff	182
Short term Training			385
		10 days x 7 hrs. x 4 staff	280
Maternity leave		60 days x 7 hrs. x 01 staff	420
Release from work for exam		20 days x 7 hrs. x 2 staff	280
Hrs. lost due to Ramadan		28 days x 2.5 hrs x 11 staff	770
TOTAL (B)			
NET HOURS AVAILABLE (A - B)		39,55 -5,5	7,245 10,878
Planned Outputs			

Planned Outputs

#	AUDIT JOBS	Type of Audit	Audit NEW Year	Indicative Budget(Hrs)	To be Completed By
1	Maldives Monetary Authority (MMA)	FS Audit	2018	1,500	30/06/2019
2	Maldives Pension Administration Office (MPAO)	FS Audit	2018	1,400	30/06/2019
3	Capital Market Development Authority (CMDA)	FS Audit	2018	800	30/06/2019
4	National Investment Management Company	FS Audit	2018	500	30/06/2019

	Limited				
5	Maldives Centre for Islamic Finance Limited (MCIFL)	FS Audit	2018	500	30/06/2019
6	Khazana Maldives	FS Audit	2018	500	30/06/2019
7	Maldives Investment Company (MIC)	FS Audit	2018	500	30/06/2019
8	ID Card System - Department of National Registration	IS Audit	N/A	200	30/06/2019
9	Maldives Education Management Information System (MEMIS) - Ministry of Education	IS Audit	N/A	1,400	30/06/2019
10	Land and Building Information System- Ministry of Housing and Infrastructure	IS Audit	N/A	1,500	30/06/2019
11	Agri Information System (AIS) - Ministry of Fisheries and Agriculture	IS Audit	N/A	1,000	30/06/2019
12	Keyolhu - Fisheries Information System - Ministry of Fisheries and Agriculture	IS Audit	N/A	500	30/06/2019
13	Council audits	FS/COM	2018	800	30/06/2019
AUD	IT HOURS REQUIRED (A)			11,100	

Resource Summary

Resource surplus	1,675
FI Audit Hours IS Audit Hours	11,100
Total number of hours required	12,775
Total number of hours available	

The surplus1 would be invested in development work of the Department and ad hoc assignments given to the Department outside the above plan.

Proposed trainings

Description	Audit Unit	No. Staff	Total
SAP Training	IS	1	25,000
CISA Course	IS	1	25,000
ASOSAI IT Audit Seminar	IS	1	5,000
ASOSAI IT Audit Training	IS/AG0	1	5,000
CERTIFICATION FOR BANK AUDITORS (CBA)	FI	1	41,000
CHARTERED BANKER QUALIFICATION	Fi	1	40,000
In-House training	FI/IS		9,000
Total Budget (MVR)		19455	150,000

Unit 1: Financial Institutions Audit Unit (FI)

Strategy

Financial Institutions Audit unit will carry out in-house audits of Maldives Centre for Islamic Finance Limited, khazana Maldives and MIC. As the AGO's capacity in the audit of financial institutions are limited, the rest of the audits are contracted out to three global audit firms operating in the Country. However, AGO plans to make a tripartite agreement with those financial institutions and global audit firms, with the aim

of building competencies and enriching the skill set of staff of financial institutions audit unit, with the vision of taking over and doing these audits in-house within the next three to five years. As financial institutions use Information systems to maintain data, FI Unit will use the human resource available in IS audit unit if required.

Planned Outputs

	AUDIT JOBS	Type of Audit	Audit Year	Indicative Budget(Hrs)	To be Completed By
1	Maldives Monetary Authority (MMA)	FS Audit	2018	1,500	30/06/2019
2	Maldives Pension Administration Office (MPAO)	FS Audit	2018	1,400	30/06/2019
3	Capital Market Development Authority (CMDA)	FS Audit	2018	800	30/06/2019
4	National Investment Management Company Limited	FS Audit	2018	500	30/06/2019
5	Maldives Centre for Islamic Finance Limited (MCIFL)	FS Audit	2018	500	30/06/2019
6	Khazana Maldives	FS Audit	2018	500	30/06/2019
7	Maldives Investment Company (MIC)	FS Audit	2018	500	30/06/2019
8	Council audits	FS/COM	2018	800	30/06/2019
AL	JDIT HOURS REQUIRED			6,500	

Unit 2: Information Systems Audit Unit (IS)

Strategy

The audits performed will be in accordance with the audit guidelines of AGO and the "WGITA – IDI Handbook on IT Audit for Supreme Audit Institutions (Feb 2014)". This guide follows the general auditing principles, as laid down under the International Standards for Supreme Audit Institutions (ISSAI) and also draws from the internationally recognised IT frameworks, including ISACA's COBIT framework, International Standards Organisation (ISO) standards, and IT guides and manuals of some of the SAIs. Our strategic goals for 2019 are;

Conduct IS audits in accordance with WGITA IT Audit manual;

 Maintain a comprehensive database /portfolio of IT systems at auditable entities, identifying critical systems and risks of the IT systems; and

Prepare ISAU staff training materials based on ASOSAI trainings received.

Planned Outputs

#	AUDIT JOBS	Type of Audit	Audit Year	Indicative Budget(Hrs)	To be Completed By
1	ID Card System - Department of National Registration	IS Audit		200	30/04/2019
2	Maldives Education Management Information System (MEMIS) - Ministry of Education	IS Audit		1400	30/04/2019
3	Land and Building Information System- Ministry of Housing and Infrastructure	IS Audit		1500	30/06/2019
4	Agri Information System (AIS) - Ministry of Fisheries and Agriculture	IS Audit		1000	30/09/2019

A GENERAL

5 Keyolhu - Fisheries Information System - Ministry of Fisheries and Agriculture	IS Audit	- -	500	31/12/2019
AUDIT HOURS REQUIRED (A)			4,600	



DEPARTMENT 7: COMPLIANCE AND SPECIAL AUDITS

Audit responsibility

The Compliance and Special audit department was established for the purpose of conducting more detailed examinations of issues of non-compliance which are outside the scope of financial audits and conducting detailed examinations of issues of serious allegations of fraud, misuse and wastage of public funds.

A detailed breakdown of activities planned for 2019 is shown below:

#	Entity/Task	ask Audit				
7.1	Fraud Vulnerability and Compliance Assessment	Design, develop and implement fraud vulnerability and compliance assessment by the end of the year 2019. Under this initiative, the government entities, statutory bodies, state owned enterprises will be assessed on different areas to ensure if the systems and mechanism required for prevention of fraud are in place and complied with to deter fraud.				
7.2	Special audit methodology	Enhance the special audit process by developing and implementing a special audit methodology by 2019 through which the special audit process will be systematized and further improved to add value and deter and detect fraudulent and wasteful activities within the public sector entities.				
7.3	Citizen's Participation	Increase of citizen's participation in the audit process by 2019 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.				
7.4	C1 Audit 1	STELCO: Procurement of Goods and Services				
7.5	C1 Audit 2	MWSC Emergency Fund				
7.6	C1 Audit 3	MMPRC-Procurement of goods and Services				
7.7	C2 Audit 1	Review of Islands Leased from Ministry of Fisheries and Agriculture				
7.8	C2 Audit 2	Ministry of youth and Sports: Special Audit of Sports Arenas				
7.9	C2 Audit 3	Maldives Post limited- Procurement of good and Services				
7.10	C3 Audit 1	Ministry of Housing and Infrastructure: Special Audit of 220 Housing Units				
7.11	C3 Audit 2	Special Audit of Bridge View Platform, Food court & land lease for Coral Boulevard Housing project, Lease of Local Market Slots				
7.12	C3 Audit 3	Greater Male Industrial Zone Limited-Procurement of goods and services				
	To clear backlogs	 Special Audit of Prison Corporative Society MACL-Procurement of Goods and Services MOHI- Awarding and managing Projects (Rasrani) 				

	MOHI- Awarding and managing Projects (Rasfannu) MOH-Review of NDSC building
Ad hoc Audits	MOEE-Review of outer island Water supply & sewerage systems

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, policy, and 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 a 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.

Staff resources

For the 2019 Compliance & Special Audit Department will have 16 Audit Staffs with an estimated 15,924 Audit Hours available to perform audits. Estimated audit hours available were calculated as follows:

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks x 01 staff	1,820
Audit Manager	3	35 hrs x 52 wks x 03 staff	5,460
Senior Auditors	2	35 hrs x 52 wks x 02 staff	3,640
Auditors	3	35 hrs x 52 wks x 03 staff	5,460
Assistant Auditors	7	35 hrs x 52 wks x 06 staff	10,920
TOTAL (A)	16		27,300
Less: Non-audit hours:			
Public Holidays		20 days x 7hrs x 16 staff	2,240
Annual Leave		30 days x 7hrs x 16 Staff	3,360
Family responsibility Leave		4 days x 7hrs x 16 Staff	448
Sick Leave		10 days x 7hrs x 16 Staff	1,120
Management		1 hr x 48 weeks x 16 staff	768
In-house training		100 Hrs x 16 staff	1,600
Other non-Audit Assignments		60 hrs x 12 staff	720
Hrs. lost due to Ramadan	33,000 2 23	28 days x 2.5hrs x 16 staff	1,120
TOTAL (B			11,376
NET HOURS AVAILABLE (A - B)			15,924

Planned Outputs

Entity/Task	Audit	Indicative budget (Hrs)	Delivery	
raud Vulnerability and Design, develop and implement fraud vulnerability and compliance assessment by the end of the year 2019. Under this initiative, the government entities, statutory bodies, state		200	Q4	

	owned enterprises will be assessed on different areas to ensure if the systems and		
	mechanism required for prevention of fraud are in place and complied with to deter fraud.		
Special audit methodology	Enhance the special audit process by developing and implementing a special audit methodology by 2019 through which the special audit process will be systematized and further improved to add value and deter and detect fraudulent and wasteful activities within the public sector entities.	300	Q4
Citizen's Participation	Increase of citizen's participation in the audit process by 2019 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.	100	Q3
To clear backlogs	 Special Audit of Prison Corporative Society MACL-Procurement of Goods and Services MOHI- Awarding and managing Projects (Rasrani) MOHI- Awarding and managing Projects (Rasfannu) MOH-Review of NDSC building MOEE-Review of outer island Water supply & 	420 350 800 500 500	Q1 Q1 Q3 Q2 Q2 Q2
C1 Audit 1	sewerage systems STELCO: Procurement of Goods and Services	1000	Q1
C1 Audit 2	MWSC Emergency Fund	1000	Q3
C1 Audit 3	MMPRC-Procurement of goods and Services	1000	Q2
C2 Audit 1	Review of Islands Leased from Ministry of Fisheries and Agriculture	1000	Q2
C2 Audit 2	Ministry of youth and Sports: Special Audit of Sports Arenas	1200	Q1
C2 Audit 3	Maldives Post limited- Procurement of good and Services	1000	Q3
C3 Audit 1	Ministry of Housing and Infrastructure: Special Audit of 220 Housing Units	1000	Q2
C3 Audit 2	Special Audit of Bridge View Platform, Food court & land lease for Coral Boulevard Housing project, Lease of Local Market Slots	2000	Q3
C3 Audit 3	Greater Male Industrial Zone Limited- Procurement of goods and services	1000	Q1
Ad hoc Audits		3000	
AUDIT HOURS REQUIRED	O (C)	16,670	
TOTAL HOURS REQUIRE	D (C+D)	17,170	

Planned Audits of 2019 includes areas related to: -

- Compliance with Laws, regulation & Best Practice
- Policies & procedures
- Internal Controls of selected entities
- Projects carried out by Government & Government Companies

Resource Summary

Total number of hours available	15,924
Total number of hours required	17,170
Resource surplus	-1,246

Under the guidance of AAG Value for Money, Compliance & Special Audit Division, Compliance and Special Audit Department is supervised by Director, Compliance and Special Audit.



DEPARTMENT 8: PERFORMANCE AUDIT

Audit Responsibility

The following is a summary of the audits planned for the year 2019:

#	Audit Jobs
8.1	Efficiency of Sea cargo clearance process
8.2	Enforcement of Public Service Media Act
8.3	Service coordination for people with developmental disabilities
8.4	Stormwater management in Male' City
8.5	Effectiveness of training and development of teachers
8.6	Efficiency and Effectiveness of monitoring food safety practices
8.7	Review to examine the Human Resource Management in the Public Sector
8.8	Effectiveness of fisheries sector development programs
8.9	Management of Zakath Fund
8.10	IDI assignment - SAI Leading by example in implementing ISSAI 30 - Code of ethics
	Ad hoc assignments
Back	logs
1	Effectiveness of doctors and nurses Training
2	Social protection scheme
3	Constitutional response to child abuse
4	Cost of drug abuse
5	effectiveness of get set loan scheme
6	Provision of electricity
7	Government payables efficiency and effectiveness
8	Coastal protection audit
9	Fenaka corporation Ltd
10	Population consolidation
11	Career Opportunities for locals
12	Enhancing education development program
13	Provision of fresh water for island community

Strategy

The performance audit department (PAD) was established in 2014. The objective of this department is to promote better value-for-money within public bodies by highlighting and demonstrating to audited bodies ways in which they could make improvements to realize financial savings or reduce costs; provide a better quality of service; strengthen and enhance their management, administrative, and organizational processes, and achieve their aims and objectives more cost-effectively. The department will also conduct studies to examine value for money in the administration of various schemes and programs designed to improve the lives of citizens. Our main outputs are performance audit reports to Parliament, the President and the audited entities. The Maldivian taxpayers also have access to our audit reports through the AGO's official website www.audit.gov.mv

In the last four years since the PAD was established, it has produced and published nine audit reports focusing on the value for money of public sector entities, SOEs, government programs and projects. Currently, there are seven audits at the reporting stage. These include two audits – an audit of preparedness for the implementation of sustainable development goals (SDGs) and an audit of institutional frameworks for fighting corruption – being conducted as part of an ongoing capacity building programme carried out by the IDI (INTOSAI Development Initiative).

The PAD's work in future will be heavily influenced by the UN Agenda for SDGs as the Government of Maldives signed a commitment in 2015 to achieving SDGs. However, the PAD will ensure that it contributes to the AGO's strategic goal of making a difference to the lives of citizen through selection of topics that are relevant and timely.

Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS	
Director	1	35 hrs. x 52 wks. x 1 staff	1,820	
Audit Manager	3	35 hrs. x 52 wks. x 3 staff	5,460	
Senior Auditors	5	35 hrs. x 52 wks. x 5 staff	9,100	
Auditors	6	35 hrs. x 52 wks. x 6 staff	10,920	
Assistant Auditor	1	35 hrs. x 52 wks. x 1 staff	1,820	
TOTAL (A)	16		29,120	
Less: Non-audit hours:				
Public holidays		20 days x 7 hrs. x 16 staff	2,240	
Annual leave		30 days x 7 hrs. x 16 staff	3,360	
Family Responsibility Leave		4 days x 7 hrs. x 16 staff	784	
Sick Leaves		10 days x 7 hrs. x 16 staff	1,344	
Management		7280 x 50%	3,640	
In-house Training			1,112	
Short Term Training				
Maternity Leave		7 hrs. x 105 days x 1 staff	735	
Release from work for exam		154 days x1 hour x 1 staff	154	
Hrs. lost due to Ramadan		28 hrs. x 2.5hrs x 16 staff	1,120	
TOTAL (B)	14,489			
NET HOURS AVAILABLE (A – B)			14,631	

Planned Outputs

The following is a summary of the audits planned for the year 2019:

AUDIT JOBS	Indicative budget (Hrs)	Delivery
Efficiency of Sea cargo clearance process	1500	Q3
Enforcement of Public Service Media Act	1000	Q2
Service coordination for people with developmental disabilities	1500	Q1
Stormwater management in Male' City	1500	Q3
Effectiveness of training and development of teachers	1800	Q4
	1500	Q3
Review to examine the Human Resource Management in the Public Sector	1800	Q4

Effectiveness of fisheries sector development programs	1500	Q3
Management of Zakath Fund	1200	Q2
IDI assignment - SAI Leading by example in implementing ISSAI 30 - Code of ethics	300	Q4
Ad hoc assignments	1800	Q4
TOTAL HOURS REQUIRED (C)	15,400	

Resource summary

Total number of hours available	14,631
Total number of hours required	15,400
Resource shortage	-769

Under the guidance of AAG Value for Money, Compliance & Special Audit Division, Performance Audit Department is supervised by Director, Performance Audit



Audit responsibility

Southern Regional Office (SRO) of the Auditor General's Office is established to provide audit and assurance services to the citizens in the southern most atolls of the Country more closely. Namely, Addu and Fuvah Mulak cities and Gaafu Dhaal and Gaafu Alif atolls. Whilst regular audits conducted by the SRO include financial and compliance audits, performance and special audits will be conducted as and when the need arises.

SRO is assigned the mandate of auditing 22 local councils (cities, atolls and island councils combined), 35 schools, 23 health sector entities (hospitals and health centres combined), 26 magistrate courts. Additionally, SRO gives valuable input of carrying out fieldwork of 14 public institutions' audits, including that of offices of statutory bodies, and it plans to review the financial systems and control environment of 26 state-owned enterprises. As such the following can be summed up as the audit universe of the SRO.

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Strategy

Audit of Local Councils

SRO handles audits of over 2 city councils, 2 atoll councils and 18 island councils. Depending on the ability of the council to prepare financial statements, SRO conducts financial or compliance audits at such councils. That is, if a council prepares and presents financial statements, SRO will conduct financial statement audits. However, for those that fail to prepare financial statements, whilst reminding and urging/assisting them to prepare and present financial statements for the next year, SRO conducts compliance audits for a given year.

Audit of public institutions

In addition to conducting council audits, SRO assists audits of public institutions immensely. These are the audits of hospitals, schools and judiciary and independent

institutions that are reported at accountable agency level, such as at the level of Ministry of Education, Ministry of Health, Department of Judiciary, Maldives Customs, etc. However, the actual outputs of the SRO in respect to these audits are published in the form of Management letters (ML), whilst materail issues from amongst the ML issues are incorporated into the respective reporting agencies audit report as qualification matters.

Other Streams of audits

SRO brings value addition through other forms of audits that it conducts. Cases of misuse or embezzlement of funds at offices of public institutions situated in four southernmost atolls are investigated upon tip-offs and suspected cased identified during the course of the audits discussed above. Additionally, SRO also conducts financial and other forms of audits of SOEs located in the region.

Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Audit Manager	1	35 hrs. x 52 wks. x 01 staff	1,820
Senior Auditors	0	35 hrs. x 52 wks. X 0 staff	
Auditors	2	35 hrs. x 52 wks. x 02 staff	3,640
Assistant Auditors	5	35 hrs. x 52 wks. x 05 staff	9,100
TOTAL (A)	8		14,560
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs. x 8 staff	1,120
Annual leave		30 days x 7 hrs. x 8 staff	1,680
Family Responsibility Leave		4 days x 7 hrs. x 8 staff	560
Sick Leave		10 days x 7 hrs. x 8 staff	672
Management		(1,820) x 50%	910
In-house training (CPD)		40 hrs. x 8	320
Short term Training - India/Malaysia/Sri Lanka		30 days x 7 hrs. x 1 staff	210
Maternity Leave		60 days x 7 hrs. x 0 staff	
Release from work for exam		54 days x 7 hrs.	378
Hrs. lost due to Ramadan	133335	28 days x 2.5 hrs. x 08 staff	560
TOTAL (B)	(1)		6,830
NET HOURS AVAILABLE (A – B)			7,730

Planned outputs

	2019 FIN	IAL AUDIT	2020 INTERIM AUDIT	
AUDIT JOB	Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
Local Councils				
Secretariat G.Dh.Faresmaathodaa Council	140	20/08/2019		
Secretariat G.Dh.Gadhoo Council	140	20/08/2019		
Secretariat G.Dh.Hoadedhoo Council	140	20/08/2019		

Secretariat G.Dh. Madaveli Council	140	20/08/2019		
Secretariat G.Dh.Nadella Council	140	20/08/2019		
Secretariat G.Dh.Rathafandhoo Council	140	20/08/2019		
Secretariat G.Dh Fiyoaree Council	140	20/08/2019		
Secretariat G.Dh.Vaadhoo Council	140	20/08/2019		
Secretariat G.Dh. Atoll Council	168	20/08/2019		
Secretariat G.Dh. Thinadhoo Council	140	20/08/2019		
Secretariat GA. Kolamaafushi Council	140	20/08/2019		
Secretariat GA. Dhevadhoo Council	140	20/08/2019		
Secretariat GA. Kanduhulhudhoo Council	140	20/08/2019		
Secretariat GA. Gemanafushi Council	140	20/08/2019		
Secretariat GA. Kodey Council	140	20/08/2019		
Secretariat GA. Dhaandhoo Council	140	20/08/2019		
Secretariat GA. Nilandhoo Council	140	20/08/2019		
Secretariat GA. Maamendhoo Council	140	20/08/2019		
Secretariat GA.Atoll Council	140	20/08/2019		
Secretariat GA.Vilingili Council	168	20/08/2019		
Secretariat Fuhmulaku City Council	168	20/08/2019		
Secretariat Addu City Council	360	20/08/2019		
AUDIT HOURS REQUIRED (C)	3,384	20/08/2019		
		20/08/2019		
School/Education_Centres		20/08/2019		
S.Hithadhoo School	180	20/08/2019		
Addu High School	180	20/08/2019		
G.Dh. Atoll Education Center	168	20/08/2019		
GA. Atoll Education Center	168	20/08/2019		
Fuvahmulaku School	168	20/08/2019		
Hafiz Ahmed School	168	20/08/2019		
GN. Atoll Education Center	180	20/08/2019		
Rathafandhoo School	180	20/08/2019		
G.Dh Huvadhoo School	140	20/08/2019		
GA. Dhaandhoo School	140	20/08/2019		
Shamsudheen School	168	26/09/2019		
Hulhudhoo School	168	26/09/2019		
AUDIT HOURS REQUIRED (D)	2,008			
			30	33625
Hospital/Health Centres				10.01
S.Feydhoo Health Center	140	21/03/2019	0	
S.Maradhoo Health Center	140	22/03/2019		12/1
Addu Atoll Regional Hospital	240	04/04/2019	Tail and the same of the same	WENT CHE
Dr. Abdhul Samadhu Memorial Hospital	180	09/05/2019		ENERAL
GA. Atoll Hospital	180	09/05/2019		
Gn. Atoll Hospital	180	09/05/2019		
G.Dh Gahdhoo Health Centre	140	20/08/2019		

G. Dh Hoadedhoo Health Centre	140	20/08/2019		
G.Dh Nadella Health Centre	140	20/08/2019		
GA. Maamendhoo Health Centre	140	20/08/2019		
GA. Dhaandhoo Health Centre	140	20/08/2019		
GA. Gemanafushi Health Centre	140	20/08/2019		
AUDIT HOURS REQUIRED (E)	1,900			
Family and Children Service Center				
Family and Children Service Centre	140	19/03/2019		
Family and children Service Centre	140	09/05/2019		
Family and children Service Centre	140	09/05/2019		
Family and children Service Centre	140	09/05/2019		
AUDIT HOURS REQUIRED (F)	560			
Ministry of Home Affairs				
Maldives Police Service / Gdh. Thinadhoo	48	09/05/2019		
Maldives Police Service / Ga. Villingili	48	09/05/2019		
Maldives Police Service / Gn. Fuvahmulah	180	09/05/2019		
Maldives Police Service / S.Hithadhoo	180	05/06/2019		
AUDIT HOURS REQUIRED (G)	456			
Ministry of Housing and Infrastructure				
Housing Ministry Office - Addu City	140	23/05/2019		
AUDIT HOURS REQUIRED (H)	140			
MNDF				
MNDF Southern Area	180	10/06/2019		
AUDIT HOURS REQUIRED (I)	180			
Department of Judicial Administration				
G.Dh Thinadhoo Magistrate Court	48	09/05/2019		
GA. Vilingil Magistrate Court	48	09/05/2019		
S. Hithadhoo Magistrate Court	84	14/05/2019		
S. Maradhoofeydhoo Magistrate Court	48	14/05/2019		
G.Dh Faresmaathodaa Magistrate Court	48	20/08/2019		
G.Dh Fiyoaree Magistrate Court	48	20/08/2019		
GA. Kodey Magistrate Court	48	20/08/2019		
GA. Nilandhoo Magistrate Court	48	20/08/2019		
AUDIT HOURS REQUIRED (J)	420			Copper as
Special Audit				0.13
Project and Special Audits - as and when requested by				
PSAD.	300	20/12/2018		
AUDIT HOURS REQUIRED (K)	300		/	COLUMN SEHENY.

Independent Institutions & State-Owned Enterprise			
MIRA Office - Addu City	140	17/05/2019	
Drug Rehabilitation Centre	140	28/05/2019	
Maldives Customs Services	180	05/06/2019	
Maldives Immigration Addu Division	140	05/06/2019	
Hulhudhoo Fisheries Complex	168	26/09/2019	
FENAKA	168	21/10/2019	
Ice plant	168	21/10/2019	
Waste Management Corporation	168	21/10/2019	
Hithadhoo Ports LTD	168	21/10/2019	
AUDIT HOURS REQUIRED (L)	1,440		
TOTAL HOURS REQUIRED (C+D+E+D+F+G+H+I+J+K+L)	10,788		

Resource Summary

Total number of hours available	7,730
Total number of hours required	10,788
Resource shortage	-3,058

The Deficit $_1$ will be covered by existing staff working overtime.



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