



مجلس شورای ملی

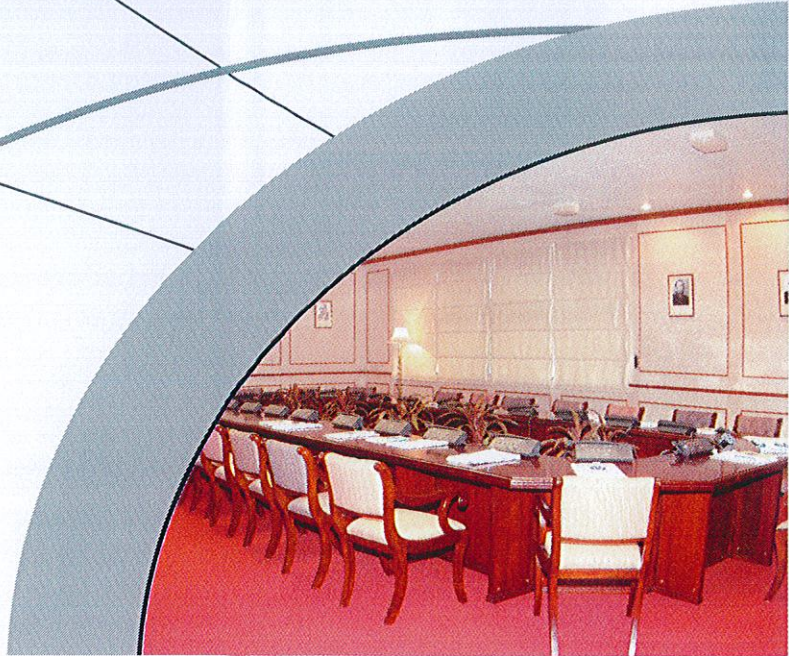
تجدید نظر در قانون مجازات

2018

تجدید نظر در مجازات و سزا در سال 2019 و سایر موارد
مجلس شورای ملی

24 اردیبهشت 2018

مجلس شورای ملی: 2018/2018-02



أثر التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018 ودراسة تأثير التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018.

5.0 التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018

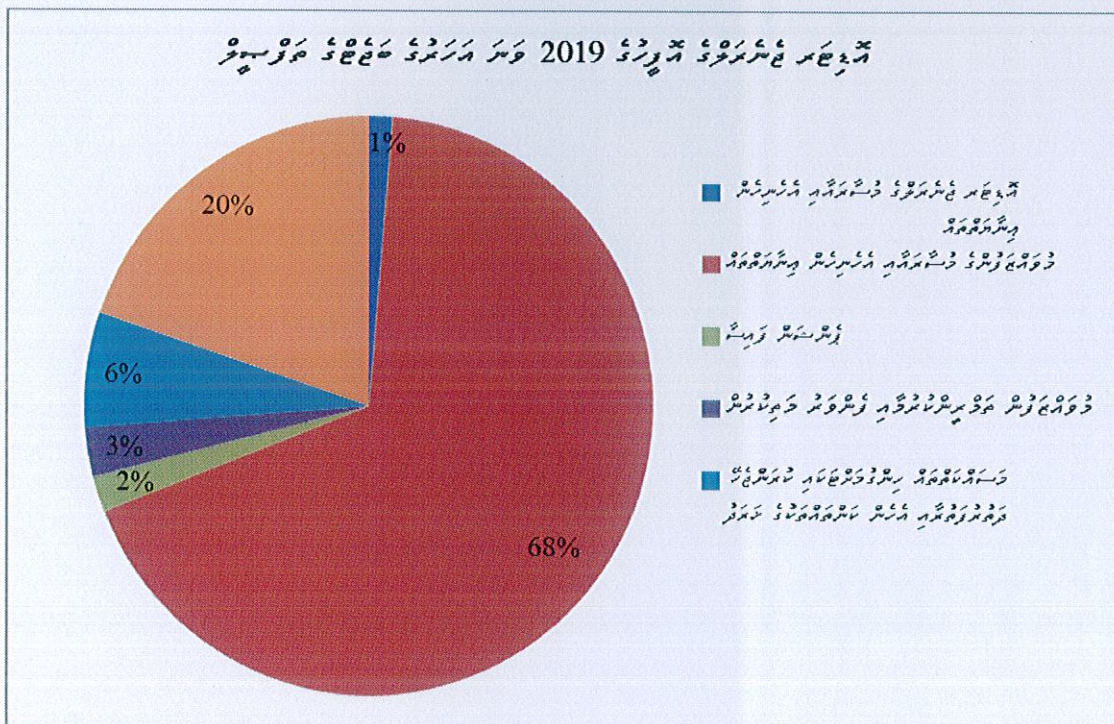
يوضح الجدول التالي التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018 ودراسة تأثير التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018.

مؤشر 1: التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018 ودراسة تأثير التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018.

رقم	مؤشر	الربع الثاني من 2018	الربع الثاني من 2019	الربع الثاني من 2018	الربع الثاني من 2019
		مبلغ	مبلغ	مبلغ	مبلغ
		48,899,294	56,241,241	7,341,947	15%
210	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	36,977,690	41,841,000	4,863,310	13%
213	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	1,044,540	1,204,392	159,852	15%
221	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	3,105,536	3,887,178	781,642	25%
222	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	650,564	824,902	174,338	27%
223	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	5,044,503	5,346,001	301,498	6%
225	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	1,180,090	1,658,875	478,785	41%
226	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	323,800	562,800	239,000	74%
228	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	572,572	916,093	343,521	60%
	إجمالي التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	1,700,700	4,360,760	2,660,060	156%
421	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	88,000	1,500,000	1,412,000	1605%
423	تغيير المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	1,612,700	2,860,760	1,248,060	77%
	إجمالي التغيير في المبيعات في الربع الثاني من 2019 مقارنة بالفترة المماثلة من 2018	50,599,994	60,602,001	10,002,007	20%

موضوع: 2- اہلیہ کے فیملی کے اہل خانہ کی 2019 واپس آنے والی خواتین کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت

فیملی کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت	2019 واپس آنے والی خواتین کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت (نمبریاتی)	موزون
1%	795,000.00	اہلیہ کے فیملی کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت
68%	41,046,000.00	اہلیہ کے فیملی کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت
2%	1,204,392.00	اہلیہ کے فیملی کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت
3%	1,658,875.14	اہلیہ کے فیملی کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت
6%	3,887,177.94	اہلیہ کے فیملی کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت
20%	12,010,556.00	اہلیہ کے فیملی کے اہل خانہ کی ریسرچ سٹڈی کے نتائج کی وضاحت
100%	60,602,001.08	کل مجموعہ



تعمیراتی امور: 1- تعمیراتی امور کے لیے منظور شدہ رقموں کی سرکاری سرپرستی 7-FINE/57/2018/24 (30 ستمبر 2018) سے پہلے کی گئی
تعمیراتی امور کے لیے منظور شدہ رقموں کی سرکاری سرپرستی 2019 سے 2019 تک جاری رکھی جائے گی اور 2019 سے 2019
تعمیراتی امور کے لیے منظور شدہ رقموں کی سرکاری سرپرستی 2019 سے 2019 تک جاری رکھی جائے گی اور 2019 سے 2019

2021 عہدہ سرکاری	2020 عہدہ سرکاری	2019 عہدہ سرکاری	مجموعہ
مجموعہ	مجموعہ	مجموعہ	(1)
57,593,815.52	56,901,033.44	56,241,241	مجموعہ
4,807,738.00	4,578,798.09	4,360,760	مجموعہ
62,401,553.51	61,479,831.54	60,602,001	مجموعہ

مجموعہ

41,841,000.00	41,841,000.00	41,841,000	210	مجموعہ
1,204,392.00	1,204,392.00	1,204,392	213	مجموعہ
4,285,613.68	4,081,536.84	3,887,178	221	مجموعہ
909,454.13	866,146.79	824,902	222	مجموعہ
5,893,966.09	5,613,301.04	5,346,001	223	مجموعہ
1,828,909.84	1,741,818.90	1,658,875	225	مجموعہ
620,487.00	590,940.00	562,800	226	مجموعہ
1,009,992.78	961,897.88	916,093	228	مجموعہ
57,593,815.52	56,901,033.44	56,241,241		مجموعہ

مجموعہ

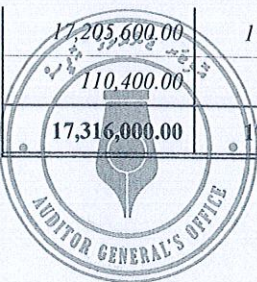
1,653,750.00	1,575,000.00	1,500,000	421	مجموعہ
3,153,988.00	3,003,798.09	2,860,760	423	مجموعہ
4,807,738.00	4,578,798.09	4,360,760		مجموعہ

مجموعہ

17,316,000.00	17,316,000.00	17,316,000	211	مجموعہ
24,525,000.00	24,525,000.00	24,525,000	212	مجموعہ
41,841,000.00	41,841,000.00	41,841,000		مجموعہ

مجموعہ

17,205,600.00	17,205,600.00	17,205,600	211001	مجموعہ
110,400.00	110,400.00	110,400	211002	مجموعہ
17,316,000.00	17,316,000.00	17,316,000		مجموعہ



2021	2020	2019
2021	2020	2019

2021

(1)

212

2,383,000.00	2,383,000.00	2,383,000	212002
528,000.00	528,000.00	528,000	212005
412,800.00	412,800.00	412,800	212008
3,431,000.00	3,431,000.00	3,431,000	212009
80,400.00	80,400.00	80,400	212011
5,078,000.00	5,078,000.00	5,078,000	212014
167,400.00	167,400.00	167,400	212024
12,070,400.00	12,070,400.00	12,070,400	212027
374,000.00	374,000.00	374,000	212999
24,525,000.00	24,525,000.00	24,525,000	212

213

1,204,392.00	1,204,392.00	1,204,392	213006
1,204,392.00	1,204,392.00	1,204,392	213

221

546,454.13	520,432.50	495,650	221001
40,527.90	38,598.00	36,760	221002
1,195,820.89	1,138,877.04	1,084,645	221003
2,502,810.76	2,383,629.30	2,270,123	221004
-	-	-	221999
4,285,613.68	4,081,536.84	3,887,178	221

222

327,562.34	311,964.14	297,109	222001
121,771.13	115,972.50	110,450	222002
6,063.75	5,775.00	5,500	222003
16,537.50	15,750.00	15,000	222004
44,651.25	42,525.00	40,500	222005
41,343.75	39,375.00	37,500	222006
143,325.00	136,500.00	130,000	222007
97,832.54	93,173.85	88,737	222008
15,353.42	14,622.30	13,926	222009
69,457.50	66,150.00	63,000	222010
3,307.50	3,150.00	3,000	222011
22,248.45	21,189.00	20,180	222999
909,454.13	866,146.79	824,902	222



2021	2020	2019
شماره حساب	شماره حساب	شماره حساب

مجموعه حسابها

(1)

223 توسعه سرمایه گذاری و سرمایه گذاری

355,703.66	338,765.39	322,634	223001	حسابهای سرمایه گذاری
472,883.17	450,364.92	428,919	223002	سرمایه گذاری
78,277.50	74,550.00	71,000	223003	سرمایه گذاری در شرکتها
459,592.56	437,707.20	416,864	223004	سرمایه گذاری در سایر شرکتها
198,450.00	189,000.00	180,000	223007	سرمایه گذاری در سایر شرکتها
334,719.00	318,780.00	303,600	223008	سرمایه گذاری در سایر شرکتها
15,320.62	14,591.07	13,896	223009	سرمایه گذاری در سایر شرکتها
241,832.51	230,316.68	219,349	223010	سرمایه گذاری در سایر شرکتها
34,177.50	32,550.00	31,000	223011	سرمایه گذاری در سایر شرکتها
68,905.44	65,624.23	62,499	223012	سرمایه گذاری در سایر شرکتها
3,271,117.50	3,115,350.00	2,967,000	223016	سرمایه گذاری در سایر شرکتها
114,428.00	108,979.04	103,790	223017	سرمایه گذاری در سایر شرکتها
4,079.25	3,885.00	3,700	223019	سرمایه گذاری در سایر شرکتها
2,756.25	2,625.00	2,500	223020	سرمایه گذاری در سایر شرکتها
9,922.50	9,450.00	9,000	223024	سرمایه گذاری در سایر شرکتها
85,636.69	81,558.75	77,675	223025	سرمایه گذاری در سایر شرکتها
146,163.94	139,203.75	132,575	223999	سرمایه گذاری در سایر شرکتها
5,893,966.09	5,613,301.04	5,346,001		جمع

225 سرمایه گذاری و سرمایه گذاری

-	-	-	225001	سرمایه گذاری و سرمایه گذاری
1,326,019.14	1,262,875.37	1,202,738	225002	سرمایه گذاری و سرمایه گذاری
-	-	-	225003	سرمایه گذاری و سرمایه گذاری
84,822.70	80,783.52	76,937	225004	سرمایه گذاری و سرمایه گذاری
399,325.50	380,310.00	362,200	225005	سرمایه گذاری و سرمایه گذاری
18,742.50	17,850.00	17,000	225006	سرمایه گذاری و سرمایه گذاری
1,828,909.84	1,741,818.90	1,658,875		جمع

226 سرمایه گذاری و سرمایه گذاری

344,531.25	328,125.00	312,500	226002	سرمایه گذاری و سرمایه گذاری
83,238.75	79,275.00	75,500	226006	سرمایه گذاری و سرمایه گذاری
27,562.50	26,250.00	25,000	226007	سرمایه گذاری و سرمایه گذاری
5,512.50	5,250.00	5,000	226009	سرمایه گذاری و سرمایه گذاری
128,772.00	122,640.00	116,800	226010	سرمایه گذاری و سرمایه گذاری
11,025.00	10,500.00	10,000	226012	سرمایه گذاری و سرمایه گذاری
19,845.00	18,900.00	18,000	226016	سرمایه گذاری و سرمایه گذاری
620,487.00	590,940.00	562,800		جمع



2021	2020	2019
2021	2020	2019

2021

(1)

228

1,009,992.78	961,897.88	916,093
1,009,992.78	961,897.88	916,093

228007

421

1,653,750.00	1,575,000.00	1,500,000
1,653,750.00	1,575,000.00	1,500,000

421002

423

77,726.25	74,025.00	70,500
35,280.00	33,600.00	32,000
12,127.50	11,550.00	11,000
5,512.50	5,250.00	5,000
565,582.50	538,650.00	513,000
653,231.25	622,125.00	592,500
1,804,528.00	1,718,598.09	1,636,760
-	-	-
3,153,988.00	3,003,798.09	2,860,760

423001

423002

423004

423005

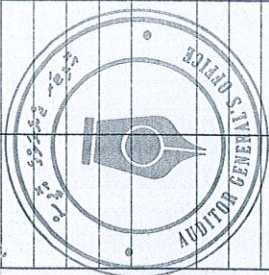
423006

423007

423008

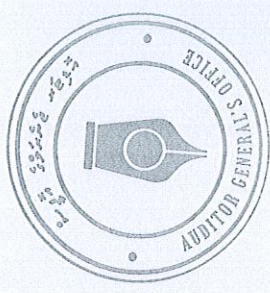
424001





9,600	8,400					1,200	4	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
8,900	8,400			500			4	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
10,200	8,400			1,800			4	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
9,200	8,400			800			4	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
9,600	8,400			1,200			4	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
14,002	8,400			1,300		4,302	4	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
42,852	28,000	-	500	2,400	440	11,512	10	4	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
18,134	6,300		500	2,400	330	8,604	3	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
26,328	14,700	2,520	500	1,600	330	6,678	7	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
26,348	14,700	2,520	500	300	330	7,998	7	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
26,328	14,700	2,520	500	1,600	330	6,678	7	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
26,348	14,700	2,520	500	300	330	7,998	7	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
26,666	14,700		500		1,470	9,996	7	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
24,806	14,700		500		3,450	6,156	7	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
26,794	14,700		500		2,930	8,664	7	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
33,129	18,900		1,000		4,565	8,664	9	3	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
34,260	10,500		500		1,660	21,600	5	6	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
44,760	21,000		500		1,660	21,600	5	6	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
44,760	21,000		500		1,660	21,600	5	6	موجودہ سروس فراہم کرنے والے	سروس فراہم کرنے والے کے لیے
-	-									
-	-									
1,195,821	1,138,877	1,084,645	722,400	11,080	15,000	92,700	34,395	209,070		

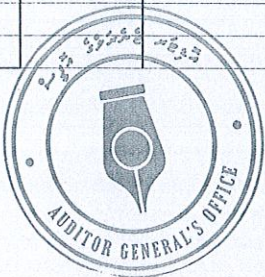
2021	2020	2019	2025	2020	2019	2025	2020	2019	2025	2020	2019
								4,414			
								7,500			
								65,023			
84,823	80,784	76,937	-								



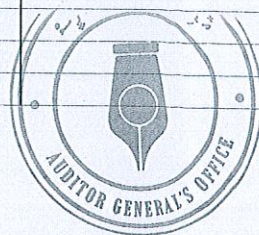
2021 سال	2020 سال	2019 سال	تنخواہ	نتیجہ	نمبر	تفصیلات	کلاس
88,641	84,420	80,400				فہرست کارکنوں کی تفصیلات	211011
			63,000	300	30	7 Members	Technical
			17,400	150	58	2 Secretariat	Technical
40,528	38,598	36,760				فہرست کارکنوں کی تفصیلات	221002
			24,600	24,600		Male	
			12,160	3,600		سروس کارکنوں کی تفصیلات	
				3,120		سروس کارکنوں کی تفصیلات	
				1,600		سروس کارکنوں کی تفصیلات	
				1,680		سروس کارکنوں کی تفصیلات	
				2,160		سروس کارکنوں کی تفصیلات	
327,562	311,964	297,109				فہرست کارکنوں کی تفصیلات	222001
			29,079			SRO	
			266,530			Male	
			1,500	10	150	سروس کارکنوں کی تفصیلات	Technical
121,771	115,973	110,450				فہرست کارکنوں کی تفصیلات	222002
			3,950			SRO	
			15,000	300	50	فہرست کارکنوں کی تفصیلات	
			2,100	7	300	فہرست کارکنوں کی تفصیلات	
			2,500	50	50	فہرست کارکنوں کی تفصیلات	
			900	30	30	فہرست کارکنوں کی تفصیلات	
			70,000	7,000	10	500 فہرست کارکنوں کی تفصیلات	
			10,000	2,000	5	16 (پوسٹ) فہرست کارکنوں کی تفصیلات	
			6,000	3,000	2	64 فہرست کارکنوں کی تفصیلات	
6,064	5,775	5,500				فہرست کارکنوں کی تفصیلات	222003
			3,500	3,500	1	فہرست کارکنوں کی تفصیلات	
			2,000	2,000	1	SRO فہرست کارکنوں کی تفصیلات	
16,538	15,750	15,000				فہرست کارکنوں کی تفصیلات	222004
			15,000	15,000	1	فہرست کارکنوں کی تفصیلات	
44,651	42,525	40,500				فہرست کارکنوں کی تفصیلات	222005
			10,500			SRO	
			30,000			فہرست کارکنوں کی تفصیلات (Male)	
41,344	39,375	37,500				فہرست کارکنوں کی تفصیلات	222006
			10,500			SRO	
			6,000	6,000	1	فہرست کارکنوں کی تفصیلات	
			6,000	6,000	1	فہرست کارکنوں کی تفصیلات	
			10,000	10,000	1	فہرست کارکنوں کی تفصیلات	
			5,000	5,000	1	فہرست کارکنوں کی تفصیلات	
143,325	136,500	130,000				فہرست کارکنوں کی تفصیلات	222007
			130,000		300	فہرست کارکنوں کی تفصیلات	



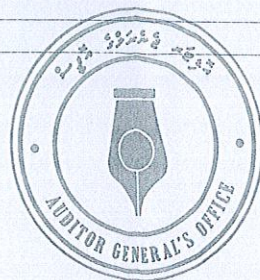
سال 2021 حقوقی	سال 2020 حقوقی	سال 2019 حقوقی	مبلغ	تعداد	مبلغ و تعداد	شرح	کد
97,833	93,174	88,737	24,887			نمایندگی خدمات دولتی	222008
			6,400	16	400	SRO	
			4,000	20	200	خدمات دولتی	
			39,000	6	6,500	خدمات دولتی	
			2,250	45	50	خدمات دولتی	
			8,750	35	250	خدمات دولتی	
			600	150	4	خدمات دولتی	
			600	150	4	خدمات دولتی	
			2,250	150	15	خدمات دولتی	
			-				
15,353	14,622	13,926	3,926			خدمات دولتی	222009
			7,000	3,500	2	خدمات دولتی	
			3,000	3,000		خدمات دولتی	
			-				
69,458	66,150	63,000	2,000			خدمات دولتی	222010
			13,500	900	15	خدمات دولتی	
			7,500	500	15	خدمات دولتی	
			15,000	1,500	10	خدمات دولتی	
			20,000	10,000	2	خدمات دولتی	
			5,000	5,000	1	خدمات دولتی	
3,308	3,150	3,000	3,000			خدمات دولتی	222011
22,248	21,189	20,180	15,680			خدمات دولتی	222999
			3,000	1,500	2	خدمات دولتی	
			1,500	1,500	1	خدمات دولتی	
355,704	338,765	322,634	322,634			خدمات دولتی	223001
472,883	450,365	428,919	428,919			خدمات دولتی	223002
78,278	74,550	71,000	18,000	18,000		خدمات دولتی	223003
			53,000	53	1,000	خدمات دولتی	
459,593	437,707	416,864	416,864			خدمات دولتی	223004
			-				
198,450	189,000	180,000	180,000	15,000	12	خدمات دولتی	223007
			-				



2021 ھجری	2020 ھجری	2019 ھجری	تعداد	قیمت	نوع	توضیحات	کد
334,719	318,780	303,600	3,600	300	12	تعمیرات و مرمتی کاروں کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223008
			240,000	20,000	12	SRO	
			24,000	2,000	12	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	
			24,000	2,000	12	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	
			12,000	1,000	12	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	NPI
15,321	14,591	13,896	13,896			تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223009
241,833	230,317	219,349	11,149			تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223010
-			1,000		SRO	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	
			7,200	600	12	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	
			100,000	100,000	1	Corporate video	Technical
			100,000	25,000	4	Video Messages	Technical
34,178	32,550	31,000	30,000	30,000	1	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223011
			1,000			تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	
68,905	65,624	62,499	10,499			تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223012
			2,000			Male'	
			50,000			SRO	
						Stakeholder forum	Technical
-	-	-				تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223013
3,271,118	3,115,350	2,967,000	2,967,000	23,000	129	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223016
						تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	
114,428	108,979	103,790	93,789.57			تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223017
			2,000			Male'	
			8,000	1,000	8	SRO	
						تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	
4,079	3,885	3,700	3,000	3,000	1	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223019
			700	700	1	SRO	
2,756	2,625	2,500	2,500	25	100	تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223020
-	-	-				Publishing audit observer	Technical
9,923	9,450	9,000	3,000			تعمیرات کے لیے سٹریٹ لائٹس اور ٹرانسمیٹرز	223024
			6,000			SRO	
						Male	



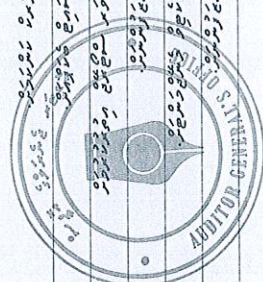
2021 ھجری سن	2020 ھجری سن	2019 ھجری سن	تفصیلی شرح	مجموعی شرح	نمبر ذمہ داری	تفصیلی شرح	مجموعی شرح
85,637	81,559	77,675				میرٹھ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	223025
			72,500	14,500	5	ٹیکسٹ اور ڈیٹا سروس فراہم کنندگان	
			5,000	5,000	1	ٹیکسٹ اور ڈیٹا سروس فراہم کنندگان	
			175	175	1	SRO سروس فراہم کنندگان	
146,164	139,204	132,575				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	223999
			2,000			SRO	
			11,900	70	170	سروس فراہم کنندگان کی سروس	
			15,000	15,000		(میرٹھ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس)	
			100,000			ٹیکسٹ	
			900	100	9	ٹیکسٹ	NPI
			675	75	9	ٹیکسٹ	NPI
			1,200	100	12	ٹیکسٹ	New staff
			900	75	12	ٹیکسٹ	New staff
344,531	328,125	312,500				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	226002
			15,000			(میرٹھ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس)	SRO
			30,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	SRO
			10,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	SRO
			150,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
			7,500			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
			100,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
83,239	79,275	75,500				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	226006
30,855	28,050		25,500			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
60,500	55,000		50,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
						ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
27,563	26,250	25,000				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	226007
30,250	27,500		25,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
						ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
5,513	5,250	5,000				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	226009
						ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
			5,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
128,772	122,640	116,800				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	226010
			12,000	1,200	10	ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	SRO
			4,800	1,200	4	ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	SRO
			100,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
						ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
11,025	10,500	10,000				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	226012
12,100	11,000		10,000			ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
						ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
19,845	18,900	18,000				ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	226016
3,630	3,300		3,000	3,000	1	ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	
18,150	16,500		15,000	15,000	1	ٹیکسٹ سروسز کے ذریعے سروس فراہم کرنے والے سروس فراہم کنندگان کی سروس	



2021 مختتم سال	2020 مختتم سال	2019 مختتم سال	تعمیرات	مبلغ	تعداد	شرح	تعداد
1,009,993	961,898	916,093				تعمیرات و نگهداری تجهیزات و ملزومات	228007
			15,420	7,710	2	تعمیرات و نگهداری تجهیزات و ملزومات	
			8,820	8,820		تعمیرات و نگهداری تجهیزات و ملزومات	
			473,295		50	تعمیرات و نگهداری تجهیزات و ملزومات	
			130,000			تعمیرات و نگهداری تجهیزات و ملزومات	HR
			35,000	3,889	9	تعمیرات و نگهداری تجهیزات و ملزومات	UDEMII
			19,041	19,041	1	تعمیرات و نگهداری تجهیزات و ملزومات	PricewaterhouseCoopers LLP, Financial reporting Guidance Online
			75,000	75,000	200	تعمیرات و نگهداری تجهیزات و ملزومات	IT
			90,000	90,000	1	تعمیرات و نگهداری تجهیزات و ملزومات	IT
			4,593	510	9	تعمیرات و نگهداری تجهیزات و ملزومات	NPI
			2,700	300	9	تعمیرات و نگهداری تجهیزات و ملزومات	NPI
			22,500	2,500	9	تعمیرات و نگهداری تجهیزات و ملزومات	Office 2016 NPI
			6,124	510	12	تعمیرات و نگهداری تجهیزات و ملزومات	New staff
			3,600	300	12	تعمیرات و نگهداری تجهیزات و ملزومات	New staff
			30,000	2,500	12	تعمیرات و نگهداری تجهیزات و ملزومات	Office 2016 New staff



2021 ۾ ڏنل	2020 ۾ ڏنل	2019 ۾ ڏنل		مقرر	مقرر	مقرر	مقرر
		مقرر	مقرر				
مقرر	مقرر	350,000	350,000				It
مقرر		15,000	15,000	1			It
مقرر		7,500	7,500	5			It
مقرر		20,000	20,000	1			It
مقرر		25,000	25,000	2			It
مقرر		25,000	25,000				It
	653,231	592,500	622,125				
						423,008	
مقرر		20,000	20,000	1			It
مقرر		35,000	35,000	1			It
مقرر		95,000	95,000	1			It
مقرر		8,000	4,000	2			It
مقرر		4,000	4,000	1			It
مقرر		60,000	10,000	6			It
مقرر		60,000	10,000	6			It
مقرر		-	-				It
مقرر		-	-				It
مقرر		300,000	30,000	10			It



ملاحظات	ملاحظات	2019			ملاحظات	ملاحظات	ملاحظات	ملاحظات
		ملاحظات	ملاحظات	ملاحظات				
ملاحظات	ملاحظات	144,000	18,000	8	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	8,000	800	10	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	60,000	60,000	1	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	10,000	10,000	1	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	15,000	15,000	1	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	12,000	12,000	1	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	10,000	5,000	2	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	2,000	2,000	1	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	60,000	15,000	4	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	35,000	5,000	7	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	3,000	3,000	1	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	60,000	60,000	1	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	270,000	30,000	9	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	2,469	274	9	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	360,000	30,000	12	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	3,291	274	12	ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	1,636,760			ملاحظات	ملاحظات	ملاحظات	
ملاحظات	ملاحظات	1,804,528.00	1,718,598		ملاحظات	ملاحظات	ملاحظات	





AUDITOR GENERAL'S OFFICE

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.

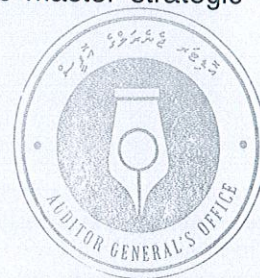
The theme of this plan is "Providing Value and Benefits of Public Sector Auditing to the Nation and Citizens", which is based on INTOSAI's ISSAI 12 "Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens".

The Strategy has 4 key objectives:

- 1- 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	2) 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:

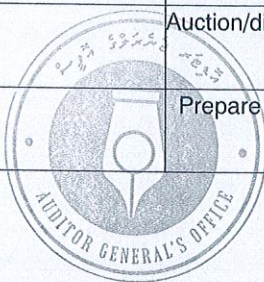
Work Plan- Information Communication Technology Unit (ICT)

Action Objectives	Action Steps	Timeframe	Responsible Party
Upgrading office wireless network	<ul style="list-style-type: none"> • Procurement of related equipment • Setup and installation 	Before the end of Q2	Manager & Staff
Upgrading the equipment used for capturing the events of AGO.	<ul style="list-style-type: none"> • Procurement of related equipment 	Before the end of Q2	Manager & Staff
Install an interactive board (or podium) at the seminar hall.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • Procurement of related equipment 	Before the end of Q3	Manager & Staff
Installation of Backup server offsite	<ul style="list-style-type: none"> • Install at offsite 	Q2	Manager and Staff
Upgrading the laptop systems, either by replacing the laptops or by upgrading the existing systems.	<ul style="list-style-type: none"> • Procurement of related equipment 	Q1	Manager and Staff
AGO- Intranet development	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Maintain register • Procurement tasks (Bids, Agreements, POs) • Work with bid committee 	January – December	Manager, Admin and Procurement
General Administration	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Display shelf • 3rd floor tearoom cupboard • 1st floor novilon • AG room sofa set 	February	Admin and Procurement
Procurement	<ul style="list-style-type: none"> • 3rd floor renovation 	March	Admin and Procurement
Procurement	<ul style="list-style-type: none"> • 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

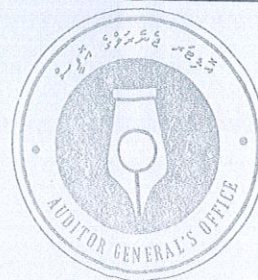
Action Objectives	Action Steps	Timeframe	Responsible Party
Annual budgeting and financial planning	<ul style="list-style-type: none"> Prepare NPI budget as per MoFT circular and take to EXCOM and finalise it. Coordinate with other Departments/ Units to get details of annual work plan and estimated budgets. Compile the budget and present to 	July - October	Manager, Accounts & Finance
Preparation of Financial Statement for Annual Audit	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> 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 Bandedyri 	January - December	Manager, Accounts & Finance
Daily routine work	<ul style="list-style-type: none"> 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 bandedyri 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		
	Review and further develop PAS		
	Recruitment Policy		



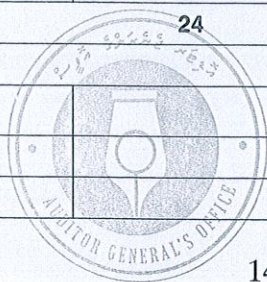
	Update Competency Framework		
	Plan for Training, Learning and Development		
HRIS Implementation	To migrate to a new system or automate payroll function and upgrade HRIS	January – December	HR Team
Employee Recruitment	9 cycles throughout the year	January – December	HR Team
Improve the Induction Programme	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



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:			
Public Holidays		20 days x 7hrs x 24 staff	3,360
Annual Leave		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 Support Unit	Methodology Development for AGO and Private Auditors
	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 Relations	Social media marketing
	Audit observer Biannual
	Post audit survey
Institute of Audit & Assurance	Training need identification
	Training Delivery as per the Annual Training Calendar
	Learning resources & Culture development – Including Library

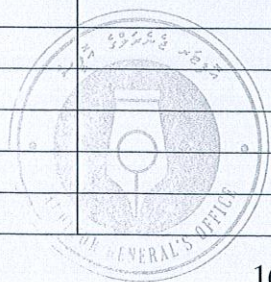


Technical Department is assigned to deliver the following strategic goals fully or partially in association with other departments.

Goal 1: Accountability.	TSU	RFU	IAA	SRU
▪ G1-S2: Focus on Timely Reporting and Better Accountability through the Financial Statement Audits of Accountable Government Agencies (AGAs)	✓			
▪ G1-S7: Implement Local Council Audit Strategy: Develop financial reporting formats, conduct trainings, outsource audits to local audit firms, and revise laws for consolidated financial reporting.			✓	
▪ G1-S10: Strengthen the integrity of public officials through reviews of Assets Declaration ▪ Asset Declaration Form				✓
Goal 2: Relevance				
▪ G2-S2: Implement the Communications and Stakeholder Relations Strategy				✓
▪ G2-S3: Working in partnership with key stakeholders		✓		
▪ G2-S4: Publication of White Papers and Better Practice Guides				✓
▪ G2-S5: Technical Training, Professional Development and Skills Enhancement provided through an Audit Academy			✓	
Goal 3: Model Organization:				
▪ G3-S1: Strengthen implementation and quality assurance of Auditing Standards adopted by the AGO - ISSAIs and ISAs.	✓			
▪ G3-S2: Living by the Values of the Code of Ethics of INTOSAI	✓	✓	✓	✓
▪ G3-S3: Time and Expense – Drive efficiency of audit and other services	✓	✓	✓	✓
▪ G3-S5: Support Implement the Competency Framework to 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	✓			
▪ G4-S2: Revise and amend the audit licensing regulation to enable the professionalization of audit services	✓			
▪ G4-S3: Develop capacity and professionalism of Small and Medium Practices (SMPs) through professional development trainings and seminars			✓	
▪ G4-S4: Quality assurance of Licenced Auditors by conducting post-reviews of the audits carried out by the SMPs	✓			
▪ G4-S5: Promoting the Accounting and Audit Profession in 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		20 days x 7hrs x 10 staff	1,400
Annual Leave		30 days x 7hrs x 10 staff	2,100
Family responsibility Leave		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
Short Term Training		08 days x 7hrs x 03 staff	168



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 Party
Methodology			
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 2017 Audits	Sept 2019		Dheena Rafiu
Teammate			
Teammate Administration	When needed		Dheena Rafiu
Teammate trainings	When needed		Dheena Rafiu
Reporting	When needed		Dheena Rafiu
PAO development support service			
<ul style="list-style-type: none"> • PAO Development Committee Meeting Facilitation • Record maintenance • Handling Correspondence 	When needed		Dheena Rafiu

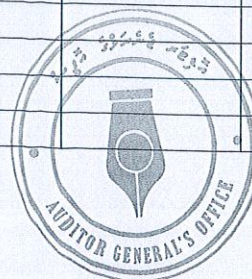


Reporting & Follow up Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Reporting			
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			
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			
Planning	Annually		Mohd. Saleem
Sponsors and Presenters	Annually		Mohd. Saleem
Scheduling, Inviting & hosting	Annually		Mohd. Saleem
Reviewing & Reporting	Annually		Mohd. Saleem



Action Objectives	Action Steps	Timeframe	Responsible Party
Academic Board			
Policy formulation and training allocations	Jan-Dec 2019		Mohd. Saleem
Quality reviews and Approvals			
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			
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		Mohd. Saleem
Smart Board			Mohd. Saleem
Accreditation & recognition			
Feedback and reviews	Jan-Dec 2019		Mohd. Saleem
MQA Accreditation for modules	Jan-Dec 2019		Mohd. Saleem
MoU with local and foreign partners	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 management of AG's affairs	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> Conducting Executive Committee Meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions. 	Throughout the year	Manager & Staff



<ul style="list-style-type: none"> Conducting Management Committee Meetings, taking minutes of the meeting and doing the follow-up of the meeting's decisions. 	Throughout the year	Manager & Staff
<ul style="list-style-type: none"> Conducting 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
<ul style="list-style-type: none"> Coordinate all travel arrangements for Auditor General and the Executive Committee Members 	Throughout the year	Manager & Staff
<ul style="list-style-type: none"> Oversee the implementation of Strategic Plan. 	Throughout the year	Manager & Staff
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> Lobby all levels of government, statutory bodies and members regarding the Audit reports. 	Throughout the year	Manager & Staff
<ul style="list-style-type: none"> Providing leadership and management to all the projects of the office. 	Throughout the year	Manager & Staff
<ul style="list-style-type: none"> Performs miscellaneous other appropriate duties as assigned. 	Throughout the year	Manager & Staff

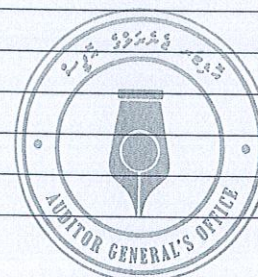
Under the guidance of AG, AG Bureau is supervised by Manager, AG Bureau.

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
8	Review of Management of Audit Assessments
9	Review of Management of Human Resource Development unit
10	Review of Management of Procurement Unit
11	External Quality Assessment of Internal Audit Functions at



	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

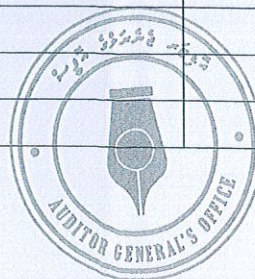
The following sections show in detail the planned deliveries for each Audit Department.

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 Entities	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-house 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		
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

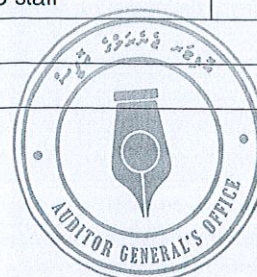
In order to speed up delivering the AG's mandate of carrying out public institutions audits and to provide opportunities for the local, small and medium-sized practices (SMPs) to grow, AGO have decided to outsource the audits of local councils. As such, audits of 129 councils are outsourced.

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)			26,472
NET HOURS AVAILABLE (A – B)			26,308

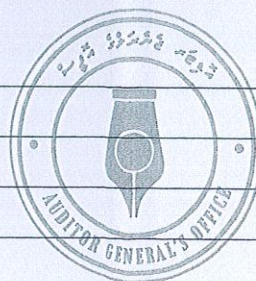


Planned Outputs

AUDIT JOBS	2019 FINAL AUDIT		2020 INTERIM AUDIT	
	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
Ministries				
1. Ministry of Islamic Affairs	500	31/05/2019	750	31/12/2019
2. Ministry of Housing and Infrastructure	1,250	31/05/2019	1,875	31/12/2019
3. 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	

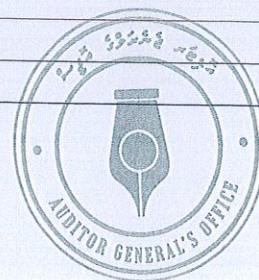
Resource Summary

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



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

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
	<u>Donor-Funded Projects</u>
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
	<u>Review of Council Audits</u>
	38 council audits (outsourced) – to be determined during the course of the cycle
	Audits of four local councils in Male' Atoll (In-house)
	<u>Work in progress</u>
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



Strategy

Audit of State-Owned Enterprises

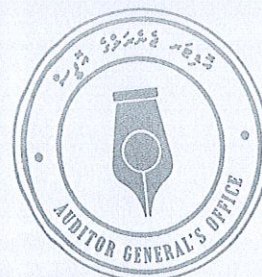
It is the standard practice in Supreme Audit Institutions (SAIs) to outsource the financial statement audits of State-Owned Enterprises (SOEs) to commercial audit firms. For reasons such as maintaining a large pool of professionals to carry out the audit of SOEs will be costly. Thus, AGO too have decided 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.

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.

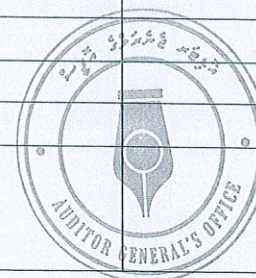
Staff resources

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		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)			21,749

Planned outputs

	AUDIT JOB	Audited by:	2019 FINAL AUDIT		2020 INTERIM AUDIT	
			Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
State-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			
AUDIT HOURS REQUIRED (C)			3,238		1,968	
Statutory bodies						
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			
AUDIT HOURS REQUIRED (D)			2,893		6,358	
Donor-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		
AUDIT HOURS REQUIRED (E)			2,400			
Local Council Audits						
1	In-house Local Council Audits Secretariat of K. Maafushi Secretariat of K.Gulhi Secretariat of K.Hura		1,520			



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

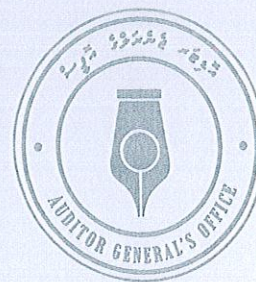
*Subject to timely receipt of project accounts from Project Management Unit (PMU)

Resource Summary

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

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

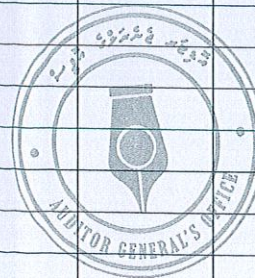
Under the guidance of AAG Financial Audit Services Division, Financial Statement Audit (SOEs & SBs) Department is supervised by Director, Financial Statement Audit (SOEs & SBs)



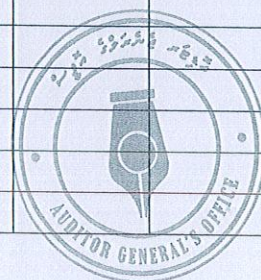
Audit responsibility

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

#	Current Year	No of Sub Entities	To be Audited
Government Entities			
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		1
10	Maldives National University		
11	President's Office	3	3
Local Councils			
	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
Backlog			
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	Kaashidhoo Council 2016		
14	Hirimaradhoo Council 2016		
15	Nellaidhoo Council 2016		
16	Nolivaran Council 2016		
17	Baarah Council 2016		
18	Dhihdhadhoo Council 2016		
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		
53	State Guarentees 2017		
54	Fiscal Strategy Statement 2018		
55	Budget Position Report 2018		
56	State Debt Strategy Report 2018		



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 from 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.

AUDIT JOB		2018 FINAL AUDIT		2019 INTERIM AUDIT	
		Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
Government 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	
Backlogs					
	Brought Forward from Last year	18,364			
AUDIT HOURS REQUIRED (D)		18,364			
Local Council Audits					
	Audit reviews of 38 councils	1,520			
	In-house Local Council Audits	200			
	Secretariat of K. Gaafaru Council	200			
	Secretariat of K.Kaashidhoo Council				
AUDIT HOURS REQUIRED (E)		1,920	1,920		
TOTAL 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 Deficit, 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.

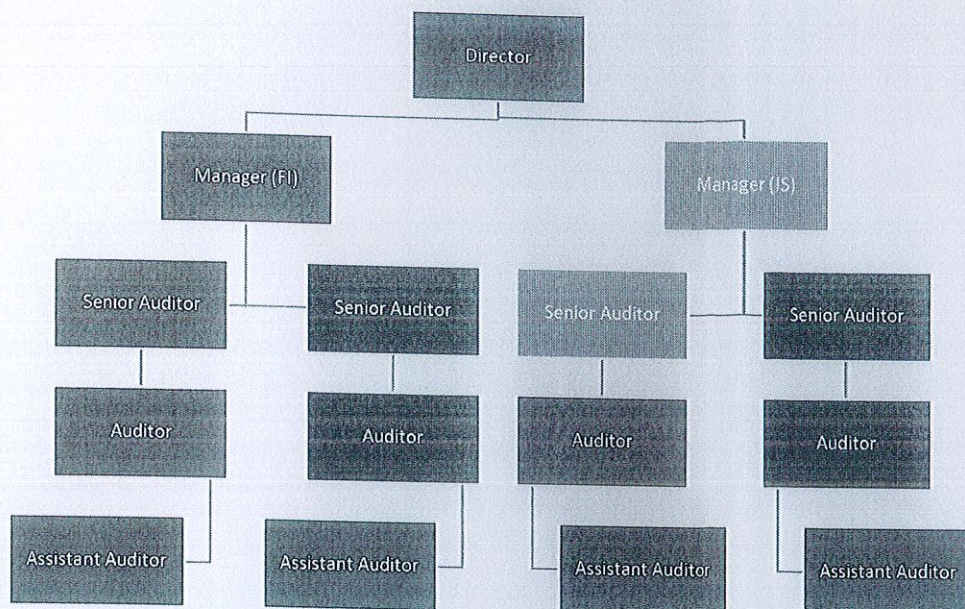
Whilst recognizing the tremendous benefits that IT can bring to their operations and services, many organizations are spending large sums of money on Information Technology. As much as there is need for IT systems, there is a need to ensure that the IT systems are reliable, secure and are not vulnerable 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.



Department Structure



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.

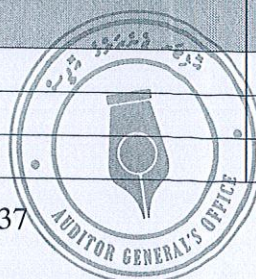
The new Recruitments (filled in Blue in department structure) are as follows.

Position	Department/Unit	Number required
Director	Department	1
Manger	FI – Unit	1
Senior Auditor	FI – Unit	1
Auditor	FI/IS unit (1 each)	2
Assistant Auditor	FI/IS unit (2 each)	4
Total		9

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			
Public Holidays		20 days x 7hrs x 11 staff	1,540
Annual Leave		30 days x 7hrs x 11 staff	2,310
Family responsibility leave		4 days x 7hrs. x 11 staff	308
Sick Leave		10 days x 7hrs. x 11 staff	770
Management		1,820 x 10%	182
In-house training		35 hrs. x 11 staff	385
Short term Training		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)			7,245
NET HOURS AVAILABLE (A – B)			10,878

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	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
AUDIT HOURS REQUIRED (A)				11,100	

Resource Summary

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

The surplus 1 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/AGO	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)			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

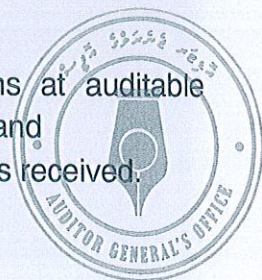
	AUDIT JOBS	Type of Audit	Audit Year	Indicative Budget(Hrs)	To be Completed By
1	Maldives Monetary Authority (MMA)	FS Audit	2018	1,500	30/06/2019
2	Maldives Pension Administration Office (MPAO)	FS Audit	2018	1,400	30/06/2019
3	Capital Market Development Authority (CMDA)	FS Audit	2018	800	30/06/2019
4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

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	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	<ol style="list-style-type: none"> 1. Special Audit of Prison Corporative Society 2. MACL-Procurement of Goods and Services 3. MOHI- Awarding and managing Projects (Rasrani)

		4. MOHI- Awarding and managing Projects (Rasfannu) 5. MOH-Review of NDSC building MOEE-Review of outer island Water supply & sewerage systems
	Ad hoc Audits	-

Strategy

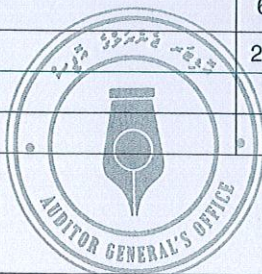
The main objective of compliance auditing is to provide the legislature and the intended users with information on whether the audit entity follows parliamentary decisions, laws, policy, and established codes and agreed up on terms, named authorities. The key focus of compliance audit assignments will 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		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
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	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	6. Special Audit of Prison Corporative Society 7. MACL-Procurement of Goods and Services 8. MOHI- Awarding and managing Projects (Rasrani) 9. MOHI- Awarding and managing Projects (Rasfannu) 10. MOH-Review of NDSC building MOEE-Review of outer island Water supply & sewerage systems	420 350 800 500 500 800	Q1 Q1 Q3 Q2 Q2 Q3
C1 Audit 1	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 (C)		16,670	
TOTAL HOURS REQUIRED (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

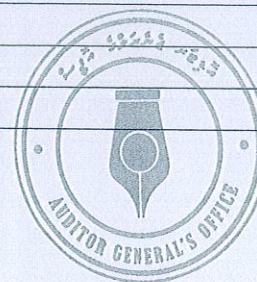
Under the guidance of AAG Value for Money, Compliance & Special Audit Division, Compliance and Special Audit Department is supervised by Director, Compliance and Special Audit.



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
Backlogs	
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.

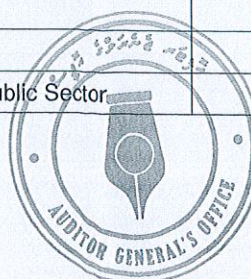
Staff Resources

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 x 1 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
Efficiency and Effectiveness of monitoring food safety practices	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

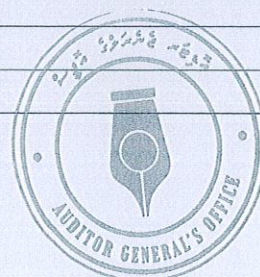


Audit responsibility

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.

#	Audit Jobs
1.	Two City Councils
2.	Two atoll councils
3.	18 island councils
4.	35 Schools
5.	23 health centers (Regional, Atoll and Health Centres combined)
6.	One superior court
7.	25 magistrate courts
8.	Five offices of independent institutions
9.	2 branches of Fenaka
10.	14 other public sector entities



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

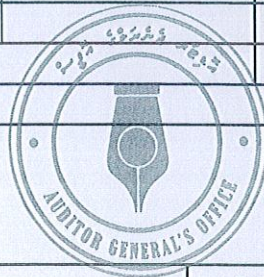
institutions that are reported at accountable agency level, such as at the level of Ministry of Education, Ministry of Health, Department of Judiciary, Maldives Customs, etc. However, the actual outputs of the SRO in respect to these audits are published in the form of Management letters (ML), whilst material 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 cases 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

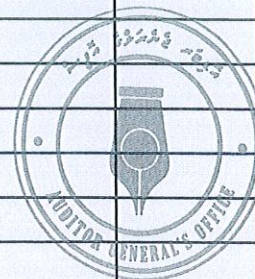
GRADE	NO. OF STAFF	INPUTS	HOURS
Audit Manager	1	35 hrs. x 52 wks. x 01 staff	1,820
Senior Auditors	0	35 hrs. x 52 wks. X 0 staff	-
Auditors	2	35 hrs. x 52 wks. x 02 staff	3,640
Assistant Auditors	5	35 hrs. x 52 wks. x 05 staff	9,100
TOTAL (A)	8		14,560
Less: Non-audit hours:			
Public holidays		20 days 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		28 days x 2.5 hrs. x 08 staff	560
TOTAL (B)			6,830
NET HOURS AVAILABLE (A – B)			7,730



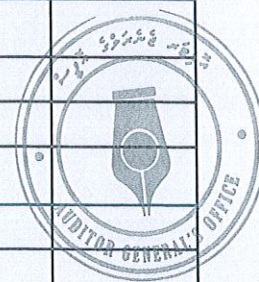
Planned outputs

AUDIT JOB	2019 FINAL AUDIT		2020 INTERIM AUDIT	
	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		
Hospital/Health Centres			
S.Feydhoo Health Center	140	21/03/2019	
S.Maradhoo Health Center	140	22/03/2019	
Addu Atoll Regional Hospital	240	04/04/2019	
Dr. Abdhul Samadhu Memorial Hospital	180	09/05/2019	
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 Fiyooaree 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		
Special Audit			
Project and Special Audits - as and when requested by PSAD.	300	20/12/2018	
AUDIT HOURS REQUIRED (K)	300		



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, will be covered by existing staff working overtime.



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