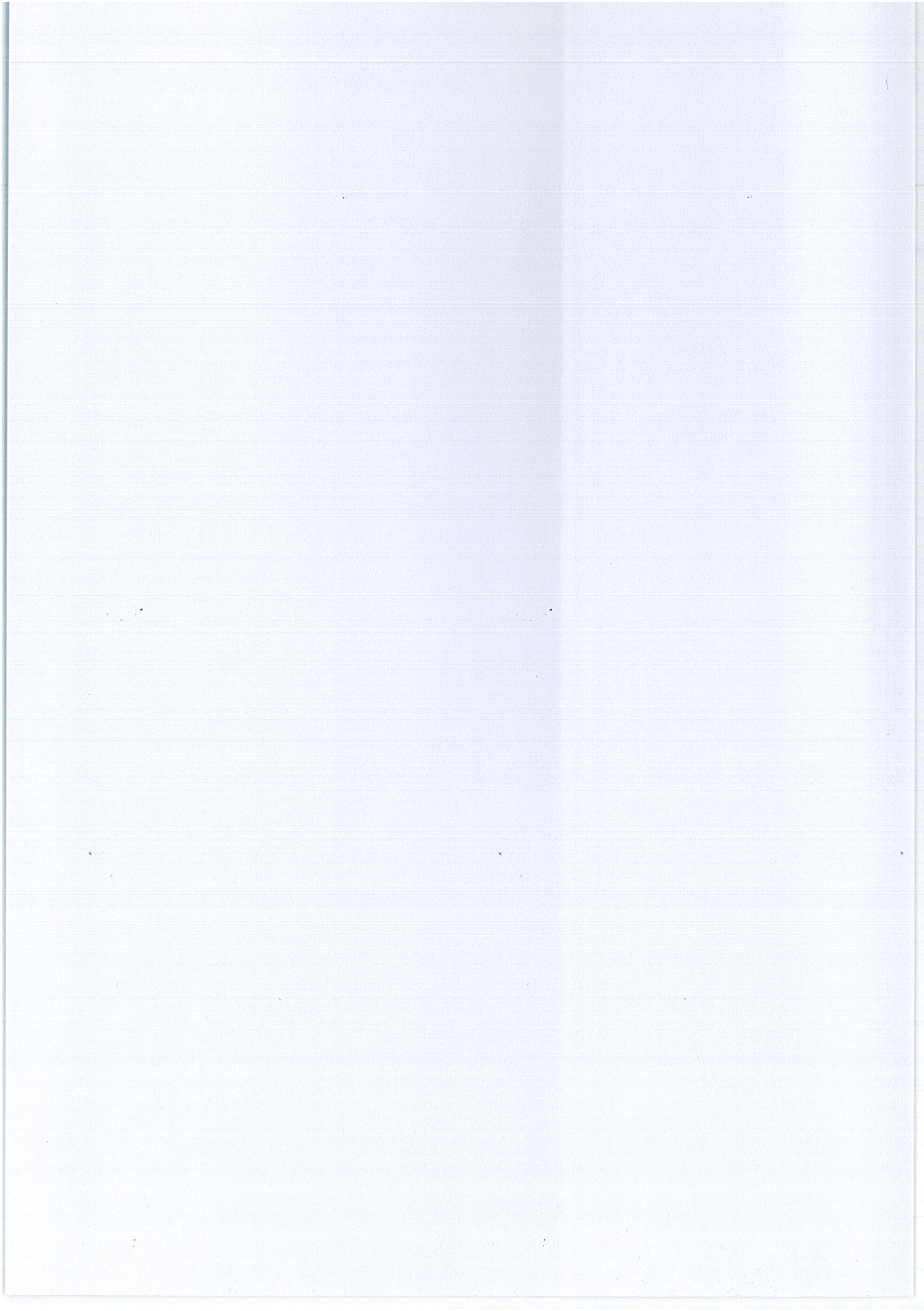


1- قەتئىيەت: قەتئىيەت خەسەتلىرىنى تەكشۈرۈش 7-FINE/57/2016/23 (26 نۆمۇرلۇق قەتئىيەت
(2016) سەھىھەت زىننەتلىرىنى تەكشۈرۈش 2017 ۋە 2017 قەتئىيەت ۋە 2017 قەتئىيەت ۋە 2017 قەتئىيەت ۋە 2017 قەتئىيەت
قەتئىيەت خەسەتلىرىنى تەكشۈرۈش 2017 ۋە 2017 قەتئىيەت ۋە 2017 قەتئىيەت ۋە 2017 قەتئىيەت
"2017 قەتئىيەت ۋە 2017 قەتئىيەت ۋە 2017 قەتئىيەت ۋە 2017 قەتئىيەت".





ދިވެހިރާއްޖޭގެ ޖުމްހޫރިއްޔާ ގުޅިގެން
ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު



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އެޕްރިލް ޖެނެރަލް އޮފީސް
AUDITOR GENERAL'S OFFICE

ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު: 7-FINE/57/2016/23

ދިވެހިރާއްޖޭގެ ޖުމްހޫރިއްޔާ ގުޅިގެން ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު

އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު

#	ނަންބަރު	މަނުކޮށްފައިވާ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
1	795,000.00	އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
2	38,778,300.00	އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
3	1,107,540.00	އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
4	2,917,435.00	އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
5	3,662,319.00	އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
6	13,298,685.00	އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
	60,559,279.00	އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު

2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު "އެޕްރިލް ޖެނެރަލް އޮފީސް" ގައި
ރިޕޯޓްކޮށްފައިވާ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު

2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު
އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު

އެޕްރިލް ޖެނެރަލް އޮފީސް ގައި 2017 ވަނަ އަހަރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރު

24 ފެބްރުއަރީ 2016

26 ސެޕްޓެމްބަރު 2016

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2018 - 2016

2019، 2018، 2019، 2018

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	٢٠١٧ 2017	٢٠١٨ 2018	٢٠١٦ 2016				٢٠١٥ 2015	٢٠١٤ 2014	
			(4+5) (7)	(6)	(5)	(4)			
٢٠١٧ 2017	٢٠١٨ 2018	٢٠١٩ 2019							
٥٥,٦٧٠,٧٩١ 55,670,791	٥٤,٧٥٤,٣٠١ 54,754,301	٥٥,٩٧٨,٣٧٩ 55,978,379	-	-	-	-	-		
٤,٣١٩,٢٧٤ 4,319,274	٣,٩٣٤,٣٤٠ 3,934,340	٤,٥٨٠,٩٠٠ 4,580,900	-	-	-	-	-		
٥٩,٩٩٠,٠٦٥ 59,990,065	٥٨,٦٨٨,٦٤١ 58,688,641	٦٠,٥٥٩,٢٧٩ 60,559,279	-	-	-	-	-	٥٩,٩٩٠,٠٦٥ (1)	
								٥٩,٩٩٠,٠٦٥ (1)	
٣٩,٥٧٣,٣٠٠ 39,573,300	٣٩,٥٧٣,٣٠٠ 39,573,300	٣٩,٥٧٣,٣٠٠ 39,573,300	-	-	-	-	-	٣٩,٥٧٣,٣٠٠	
١,١٠٧,٥٤٠ 1,107,540	١,١٠٧,٥٤٠ 1,107,540	١,١٠٧,٥٤٠ 1,107,540	-	-	-	-	-	١,١٠٧,٥٤٠	
٤,٣١٧,٧٩٠ 4,317,790	٣,٩٧٥,٧٠٧ 3,975,707	٣,٦٦٢,٣١٩ 3,662,319	-	-	-	-	-	٣,٦٦٢,٣١٩	
٩٥٧,٠٦٩ 957,069	٨٧٠,٠٦٢ 870,062	٧٩٠,٩٦٦ 790,966	-	-	-	-	-	٧٩٠,٩٦٦	
٦,٨٤٢,٥٥٦ 6,842,556	٦,٠١٤,٠٥٠ 6,014,050	٦,٢٨٢,٥٩١ 6,282,591	-	-	-	-	-	٦,٢٨٢,٥٩١	
٨٨٣,٠٢١ 883,021	٨٠٧,٩٩٠ 807,990	٢,٩١٧,٤٣٥ 2,917,435	-	-	-	-	-	٢,٩١٧,٤٣٥	
١,٢٢٣,٠٦٨ 1,223,068	١,١١١,٨٨٠ 1,111,880	١,٠١٠,٨٠٠ 1,010,800	-	-	-	-	-	١,٠١٠,٨٠٠	
٧٦٦,٤٤٨ 766,448	٦٩٦,٧٧١ 696,771	٦٥٣,٤٢٨ 653,428	-	-	-	-	-	٦٥٣,٤٢٨	
٥٥,٦٧٠,٧٩١ 55,670,791	٥٤,٧٥٤,٣٠١ 54,754,301	٥٥,٩٧٨,٣٧٩ 55,978,379	-	-	-	-	-	٥٥,٩٧٨,٣٧٩ ٥٥,٩٧٨,٣٧٩	



2016

(10)	2019	2018	2017	2016			(2)
				(7)	(6)	(5)	
				(4+5)	(4)	(3)	(2)
4,319,274	3,934,340	1,000,000	3,580,900	-	-	-	-
16,518,900	16,518,900	16,518,900	16,518,900	-	-	-	-
23,054,400	23,054,400	23,054,400	23,054,400	-	-	-	-
39,573,300	39,573,300	39,573,300	39,573,300	-	-	-	-
4,319,274	3,934,340	4,580,900	4,580,900	-	-	-	-
16,518,900	16,518,900	16,518,900	16,518,900	-	-	-	-
23,054,400	23,054,400	23,054,400	23,054,400	-	-	-	-
39,573,300	39,573,300	39,573,300	39,573,300	-	-	-	-
15,822,000	15,822,000	15,822,000	15,822,000	-	-	-	-
696,900	696,900	696,900	696,900	-	-	-	-
16,518,900	16,518,900	16,518,900	16,518,900	-	-	-	-
2,313,000	2,313,000	2,313,000	2,313,000	-	-	-	-
480,000	480,000	480,000	480,000	-	-	-	-



2014

(1)

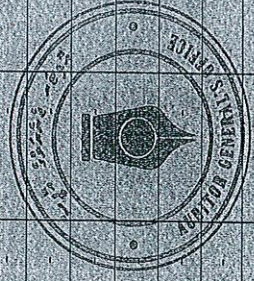
291
292
421
423
440
720
730

210
211
212

211
211001
211002

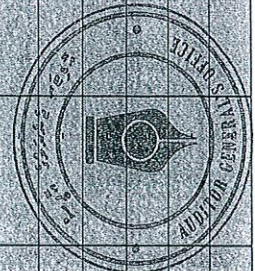
212
212001
212002
212003
212004
212005

2019-2019 ۾ ڄاڻ (10)	2018-2018 ۾ ڄاڻ (9)	2017-2017 ۾ ڄاڻ (8)	2016 ۾ ڄاڻ			2015 ۾ ڄاڻ (3)	2014 ۾ ڄاڻ (2)
			ڄاڻ (4)	ڄاڻ (5)	ڄاڻ (6)		
78,000	78,000	78,000	-	-	-	-	ڄاڻ ڏيکارڻ
3,090,000	3,090,000	3,090,000	-	-	-	-	ڄاڻ ڏيکارڻ
115,200	115,200	115,200	-	-	-	-	ڄاڻ ڏيکارڻ
4,716,000	4,716,000	4,716,000	-	-	-	-	ڄاڻ ڏيکارڻ
-	-	-	-	-	-	-	ڄاڻ ڏيکارڻ
-	-	-	-	-	-	-	ڄاڻ ڏيکارڻ
-	-	-	-	-	-	-	ڄاڻ ڏيکارڻ
-	-	-	-	-	-	-	ڄاڻ ڏيکارڻ
199,800	199,800	199,800	-	-	-	-	ڄاڻ ڏيکارڻ
11,882,400	11,882,400	11,882,400	-	-	-	-	ڄاڻ ڏيکارڻ
180,000	180,000	180,000	-	-	-	-	ڄاڻ ڏيکارڻ
23,054,400	23,054,400	23,054,400	-	-	-	-	ڄاڻ ڏيکارڻ



212006 ڄاڻ ڏيکارڻ
212007 ڄاڻ ڏيکارڻ
212008 ڄاڻ ڏيکارڻ
212009 ڄاڻ ڏيکارڻ
212010 ڄاڻ ڏيکارڻ
212011 ڄاڻ ڏيکارڻ
212012 ڄاڻ ڏيکارڻ
212013 ڄاڻ ڏيکارڻ
212014 ڄاڻ ڏيکارڻ
212015 ڄاڻ ڏيکارڻ
212016 ڄاڻ ڏيکارڻ
212017 ڄاڻ ڏيکارڻ
212018 ڄاڻ ڏيکارڻ
212019 ڄاڻ ڏيکارڻ
212020 ڄاڻ ڏيکارڻ
212021 ڄاڻ ڏيکارڻ
212022 ڄاڻ ڏيکارڻ
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212027 ڄاڻ ڏيکارڻ
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212999 ڄاڻ ڏيکارڻ

2016										
2019	2018	2017	2016			2015	2014	2013	2012	2011
			(4+5)	(6)	(7)					
1,107,540	1,107,540	1,107,540	-	-	-	-	-	-	-	213001
260,428	248,027	236,216	-	-	-	-	-	-	-	213002
72,600	66,000	60,000	-	-	-	-	-	-	-	213003
904,793	861,708	820,674	-	-	-	-	-	-	-	213004
3,061,819	2,783,472	2,530,429	-	-	-	-	-	-	-	213006
18,150	16,500	15,000	-	-	-	-	-	-	-	221
4,317,790	3,975,707	3,662,319	-	-	-	-	-	-	-	221001
401,046	364,587	331,443	-	-	-	-	-	-	-	221002
17,787	16,170	14,700	-	-	-	-	-	-	-	221003
33,154	30,140	27,400	-	-	-	-	-	-	-	221004
45,375	41,250	37,500	-	-	-	-	-	-	-	221005
39,930	36,300	33,000	-	-	-	-	-	-	-	221999
41,745	37,950	34,500	-	-	-	-	-	-	-	222
										222001
										222002
										222003
										222004
										222005
										222006

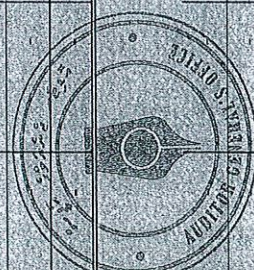


2016 = 2016

2019-2019	2018-2018	2017-2017	2016 = 2016			2015-2015	2014-2014	2013-2013
			(4+5)	(6)	(5)			
(10)	(9)	(8)	(7)	(6)	(5)	(4)	(3)	(2)
117,612	106,920	97,200	-	-	-	-	-	-
93,293	84,812	77,102	-	-	-	-	-	-
42,133	38,303	34,821	-	-	-	-	-	-
14,520	13,200	12,000	-	-	-	-	-	-
54,450	49,500	45,000	-	-	-	-	-	-
56,023	50,930	46,300	-	-	-	-	-	-
957,069	870,062	790,966	-	-	-	-	-	-
205,819	187,108	170,098	-	-	-	-	-	-
522,286	474,805	431,641	-	-	-	-	-	-
121,000	110,000	100,000	-	-	-	-	-	-
508,200	462,000	420,000	-	-	-	-	-	-
3,630	3,300	3,000	-	-	-	-	-	-
217,800	198,000	180,000	-	-	-	-	-	-
216,348	196,680	178,800	-	-	-	-	-	-
12,100	11,000	10,000	-	-	-	-	-	-
7,865	7,150	6,500	-	-	-	-	-	-
7,260	6,600	6,000	-	-	-	-	-	-
87,725	79,750	72,500	-	-	-	-	-	-
50,250	27,500	25,000	-	-	-	-	-	-
4,417,000	4,406,000	4,217,000	-	-	-	-	-	-

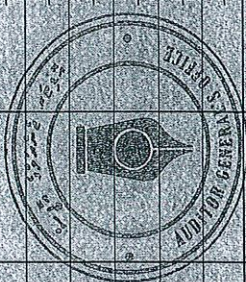


2019-2020	2018-2019	2017-2018	2016			2015-2016	2014-2015	2014	2017
			2016	2016	2016				
(10)	(9)	(8)	(7)	(6)	(5)	(4)	(3)	(2)	(1)
45,980	41,800	38,000	-	-	-	-	-	-	223017
7,202	6,547	5,952	-	-	-	-	-	-	223018
12,100	11,000	71,000	-	-	-	-	-	-	223019
-	-	-	-	-	-	-	-	-	223020
-	-	-	-	-	-	-	-	-	223021
9,080	8,800	8,000	-	-	-	-	-	-	223022
86,636	78,760	71,600	-	-	-	-	-	-	223023
323,675	294,250	267,500	-	-	-	-	-	-	223024
6,842,556	6,611,350	6,282,591	-	-	-	-	-	-	223999
-	-	-	-	-	-	-	-	-	224
-	-	-	-	-	-	-	-	-	224001
-	-	-	-	-	-	-	-	-	224011
-	-	-	-	-	-	-	-	-	224021
-	-	-	-	-	-	-	-	-	224022
-	-	-	-	-	-	-	-	-	224999
513,627	466,933	424,485	-	-	-	-	-	-	225
-	-	-	-	-	-	-	-	-	225001
127,763	115,393	301,970	-	-	-	-	-	-	225002
-	-	592,508	-	-	-	-	-	-	225003
-	-	-	-	-	-	-	-	-	225004



2016 ھجری

2019ھ	2018ھ	2017ھ	2016ھ			2015ھ	2014ھ
			4+5	6	5		
(10)	(9)	(8)	(7)	(6)	(5)	(3)	(2)
115,555	104,865	111,333	-	-	-	-	-
132,878	120,798	110,580	-	-	-	-	-
883,021	807,990	2,917,435	-	-	-	-	-
949,850	863,500	785,000	-	-	-	-	-
29,040	26,400	24,000	-	-	-	-	-
56,500	33,000	30,000	-	-	-	-	-
72,600	66,000	60,000	-	-	-	-	-
22,385	20,350	18,500	-	-	-	-	-
97,163	88,330	80,500	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,730	14,300	13,000	-	-	-	-	-
1,223,068	1,111,880	1,010,800	-	-	-	-	-



سال 2016										
سال 2019	سال 2018	سال 2017	مجموع سالانه			میانگین	سال 2014	سال 2015	سال 2016	میانگین
			(4+5)	(6)	(7)					
766,448	696,771	633,428	-	-	-	-	-	-	-	-

228018	سپهر	مدرسه ابتدایی	مدرسه ابتدایی	مدرسه ابتدایی	مدرسه ابتدایی	مدرسه ابتدایی	مدرسه ابتدایی	مدرسه ابتدایی	مدرسه ابتدایی	مدرسه ابتدایی
228019	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
228020	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
228021	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
228022	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
228999	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه

281	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281001	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281002	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281003	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281004	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281005	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281006	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281007	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281008	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه
281999	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه	مدرسه



2016 ۾ ڄمڻ وارا

2019 ۾ ڄمڻ وارا (10)	2018 ۾ ڄمڻ وارا (9)	2017 ۾ ڄمڻ وارا (8)	2016 ۾ ڄمڻ وارا			2015 ۾ ڄمڻ وارا (3)	2014 ۾ ڄمڻ وارا (2)
			ڪل (4+5) (7)	موت (6)	موت (5)		
4,319,274	3,934,340	3,580,900	-	-	-	-	-

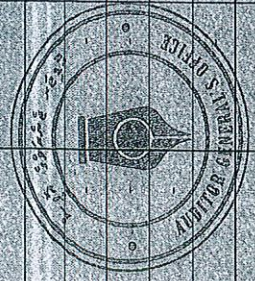
424003 ڪمري وٽان ڇڏڻ
451011 ڪمري وٽان ڇڏڻ
451012 ڪمري وٽان ڇڏڻ

440 ڪمري وٽان ڇڏڻ
441001 ڪمري وٽان ڇڏڻ
441002 ڪمري وٽان ڇڏڻ
442001 ڪمري وٽان ڇڏڻ

720	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
721001	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
721002	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
721003	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
721004	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
721999	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
722001	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
722002	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
722003	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
722004	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
722999	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
723001	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
723002	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-
723003	ڪمري وٽان ڇڏڻ	-	-	-	-	-	-



2019	2018	2017	2016			2015	2014	723004
			(4+5)	(6)	(5)			
								725001
								725002
								725003
								725004
								725999
								730
								731001
								731002
								731003
								731004
								731005
								731999
								732002
								732003
								732004
								732999



مجلس القضاء الاعلى - المحكمة الدستورية - المحكمة الجزائية - المحكمة التجارية - المحكمة المدنية - المحكمة الجنائية - المحكمة العسكرية - المحكمة الادارية - المحكمة المختلطة - المحكمة الدولية - المحكمة العليا - المحكمة الدستورية - المحكمة الجزائية - المحكمة التجارية - المحكمة المدنية - المحكمة الجنائية - المحكمة العسكرية - المحكمة الادارية - المحكمة المختلطة - المحكمة الدولية - المحكمة العليا

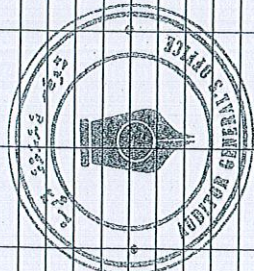
ردیف	تاریخ	شرح	مبلغ	تاریخ	شرح	مبلغ	تاریخ	شرح	مبلغ	تاریخ	شرح	مبلغ	تاریخ	شرح	مبلغ	تاریخ	شرح	مبلغ	تاریخ	شرح	مبلغ																								
795,000	21/07/2017	...	12,000	21/08/2017	...	30,000	21/09/2017	...	50,000	21/10/2017	...	30,000	21/11/2017	...	50,000	21/12/2017	...	30,000	21/01/2018	...	50,000	21/02/2018	...	30,000	21/03/2018	...	50,000	21/04/2018	...	30,000	21/05/2018	...	50,000	21/06/2018	...	30,000	21/07/2018	...	50,000	21/08/2018	...	30,000	21/09/2018	...	50,000



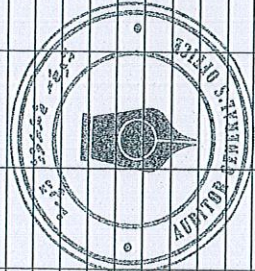
060301
AA3330

2019 - 2017 ۲۰۱۹ - ۲۰۱۷
 2017 قۇمىسىنىڭ ئىشلىتىش ھەققىدىكى تەپسىلىي رەپورتى (يېقىن ۱۰ يىلدىن بېرى)

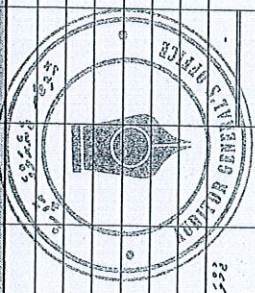
2019 - 2017 ۲۰۱۹ - ۲۰۱۷	2019 ۲۰۱۹		2018 ۲۰۱۸		2017 ۲۰۱۷		421002 قۇمىسىنىڭ ئىشلىتىش ھەققىدىكى تەپسىلىي رەپورتى
	مەبلەغ	بىرلىك	مەبلەغ	بىرلىك	مەبلەغ	بىرلىك	
	1,000,000						
	1,000,000						423001 قۇمىسىنىڭ ئىشلىتىش ھەققىدىكى تەپسىلىي رەپورتى
	38,500	11			3,500	11	
	52,500	15			3,500	15	
	9,000	3			3,000	3	
	45,000	15			3,000	15	
	30,000	15			2,000	15	
	6,000	3			2,000	3	
	24,000	2			12,000	2	
	7,000	2			3,500	2	
	12,000	1			12,000	1	
	15,000	3			5,000	3	
	36,000	18			2,000	18	
	100,000	16			-	16	
	7,000	2			3,500	2	
	12,000	1			12,000	1	
	8,000	1			8,000	1	
	402,000	1				1	
	13,000	1			13,000	1	423002 قۇمىسىنىڭ ئىشلىتىش ھەققىدىكى تەپسىلىي رەپورتى
	10,000	1			10,000	1	(9000 مەبلەغ)
	324,000	12			27,000	12	(9000 مەبلەغ)
	4,000	1			4,000	1	Portable scanner
	5,000	1			5,000	1	fax machine
	9,000	1			9,000	1	colour printer
	7,500	1			7,500	1	shredder
	8,000	1			8,000	1	camera
	3,000	1			3,000	1	cooler
	2,500	1			2,500	1	Electric oven
	8,000	1			8,000	1	washing Machine
	8,000	1			8,000	1	scanner
	402,000	1				1	



Year	2017	2018	2019	2020	2021	2022	2023
423004	4,000						
	1,000						
	3,000						
	3,500						
	1,000						
	12,500						
	50,000						
	50,000						
	6,000						
	20,000						
	30,000						
	25,000						
	25,000						
	81,000						
	13,500						
350,000							
70,000							
35,000							
90,000							
62,000							
50,000							
250,000							
920,500							
56,000							
68,000							
7,500							
30,000							
44,000							
16,000							
20,000							
80,000							
160,000							
40,000							
90,000							
15,000							
10,000							
200							
3,500							
2,700							
72,000							
2	7						
4,000	1						
1,000	1						
3,000	1						
3,500	1						
1,000	1						
50,000	1						
50,000							
6,000	1						
800	25						
2,000	15						
25,000	1						
81,000							
13,500	1						
350,000	1						
70,000	1						
35,000	1						
90,000	1						
62,000	1						
50,000	1						
250,000	1						
920,500							
56,000	8						
68,000	8						
7,500	3						
30,000	1						
44,000	2						
16,000	2						
20,000	2						
80,000	1						
160,000	2						
40,000	1						
90,000	1						
15,000	5						
10,000	50						
200	50						
3,500	7						
2,700	27						
72,000	100						
2	12						
7	15						



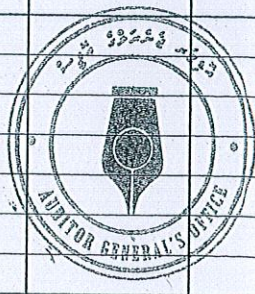
Year	Description	2019		2018		2017		Total
		Value	Count	Value	Count	Value	Count	
						500,000	16,000	35
						60,000	15,000	4
						22,200	600	37
						12,000	1,200	10
						14,000	7,000	2
						30,000	15,000	2
						60,000	60,000	1
						1,712,900		
						4,580,900		



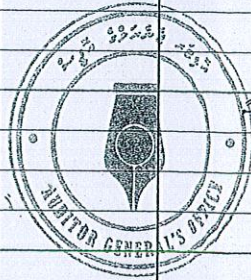
تعداد کل اسناد در سال 1397 برابر 35 اسناد و در سال 1398 برابر 4 اسناد و در سال 1399 برابر 37 اسناد می باشد.

2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768</
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2017	2016	2017	مبلغ	فهرست	توضیحات	ردیف
72,600	66,000	60,000			مبلغ اعتبارات جاری در سال 1395	221002
72,600	66,000	60,000			مبلغ اعتبارات جاری در سال 1395	
18,150	16,500	15,000			مبلغ اعتبارات جاری در سال 1395	221004
18,150	16,500	15,000			مبلغ اعتبارات جاری در سال 1395	
401,046	364,587	331,443			مبلغ اعتبارات جاری در سال 1395	222001
363,000	330,000	300,000			مبلغ اعتبارات جاری در سال 1395	
4,840	4,400	4,000			مبلغ اعتبارات جاری در سال 1395	
32,601	29,637	26,943			مبلغ اعتبارات جاری در سال 1395	
605	550	500			مبلغ اعتبارات جاری در سال 1395	
17,787	16,170	14,700			مبلغ اعتبارات جاری در سال 1395	222002
12,100	11,000	10,000			مبلغ اعتبارات جاری در سال 1395	
5,687	5,170	4,700			مبلغ اعتبارات جاری در سال 1395	
33,154	30,140	27,400			مبلغ اعتبارات جاری در سال 1395	222003
2,904	2,640	2,400			مبلغ اعتبارات جاری در سال 1395	
30,250	27,500	25,000			مبلغ اعتبارات جاری در سال 1395	
45,375	41,250	37,500			مبلغ اعتبارات جاری در سال 1395	222004
18,150	16,500	15,000			مبلغ اعتبارات جاری در سال 1395	
12,100	11,000	10,000			مبلغ اعتبارات جاری در سال 1395	
15,125	13,750	12,500			مبلغ اعتبارات جاری در سال 1395	
39,930	36,300	33,000			مبلغ اعتبارات جاری در سال 1395	222005
36,300	33,000	30,000			مبلغ اعتبارات جاری در سال 1395	
3,630	3,300	3,000			مبلغ اعتبارات جاری در سال 1395	
41,745	37,950	34,500			مبلغ اعتبارات جاری در سال 1395	222006
7,260	6,600	6,000			مبلغ اعتبارات جاری در سال 1395	
7,260	6,600	6,000			مبلغ اعتبارات جاری در سال 1395	
12,100	11,000	10,000			مبلغ اعتبارات جاری در سال 1395	
2,420	2,200	2,000			مبلغ اعتبارات جاری در سال 1395	
12,705	11,550	10,500			مبلغ اعتبارات جاری در سال 1395	
117,612	106,920	97,200			مبلغ اعتبارات جاری در سال 1395	222007
117,612	106,920	97,200	300	324	مبلغ اعتبارات جاری در سال 1395	
93,293	84,812	77,102			مبلغ اعتبارات جاری در سال 1395	222008
5,808	5,280	4,800	16	300	مبلغ اعتبارات جاری در سال 1395	
3,630	3,300	3,000	20	150	مبلغ اعتبارات جاری در سال 1395	
36,300	33,000	30,000	5	6,000	مبلغ اعتبارات جاری در سال 1395	
2,723	2,475	2,250	45	50	مبلغ اعتبارات جاری در سال 1395	
10,588	9,625	8,750	35	250	مبلغ اعتبارات جاری در سال 1395	
34,245	31,132	28,302			مبلغ اعتبارات جاری در سال 1395	
42,133	38,303	34,821			مبلغ اعتبارات جاری در سال 1395	222009
7,260	6,600	6,000	1,500	4	مبلغ اعتبارات جاری در سال 1395	
14,520	13,200	12,000	3,000	4	مبلغ اعتبارات جاری در سال 1395	
6,050	5,500	5,000			مبلغ اعتبارات جاری در سال 1395	



2019	2018	2017				
7,865	7,150	6,500				223010
7,865	7,150	6,500				
7,260	6,600	6,000				223011
6,050	5,500	5,000				
1,210	1,100	1,000				
87,725	79,750	72,500				223012
9,680	8,800	8,000				
60,500	55,000	50,000				
9,075	8,250	7,500				
6,050	5,500	5,000				
2,420	2,200	2,000				
30,250	27,500	25,000				223013
30,250	27,500	25,000				
4,417,000	4,406,000	4,217,000				223016
4,296,000	4,296,000	4,117,000				
121,000	110,000	100,000	25,000	4		
45,980	41,800	38,000				223017
36,300	33,000	30,000				
6,050	5,500	5,000				
3,630	3,300	3,000				
7,202	6,547	5,952				223019
7,202	6,547	5,952	2,976	2		
12,100	11,000	71,000				223020
12,100	11,000	10,000	50	200		
49,610	45,100	41,000				
24,200	22,000	20,000				
9,680	8,800	8,000				223024
6,050	5,500	5,000				
3,630	3,300	3,000				
86,636	78,760	71,600				223025
60,500	55,000	50,000	10,000	5		
13,068	11,880	10,800	10,800	1		
13,068	11,880	10,800	10,800	1		
323,675	294,250	267,500				223999
9,075	8,250	7,500	150	50		
2,420	2,200	2,000				
302,500	275,000	250,000				
6,050	5,500	5,000				
3,630	3,300	3,000				
949,850	863,500	785,000				226002
84,700	77,000	70,000	70,000	1		
181,500	165,000	150,000	150,000	1		

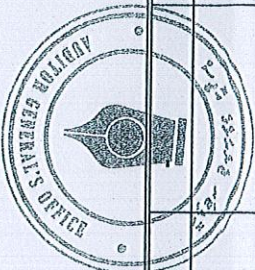


2019	2018	2017	مبلغ	تعداد	شرح	ردیف
54,450	49,500	45,000	45,000	1	مدرکات و اسناد	
605,000	550,000	500,000	500,000	1	3 کلاس و ترمینال و کلاسهای تخصصی و کلاسهای تخصصی	
24,200	22,000	20,000	20,000	1	ساخت و تجهیز	
29,040	26,400	24,000			226006	تعمیرات و نگهداری
29,040	26,400	24,000				تعمیرات و نگهداری
36,300	33,000	30,000			226007	تعمیرات و نگهداری
36,300	33,000	30,000				تعمیرات و نگهداری
72,600	66,000	60,000			226008	تعمیرات و نگهداری
72,600	66,000	60,000				تعمیرات و نگهداری
22,385	20,350	18,500			226009	تعمیرات و نگهداری
4,235	3,850	3,500				تعمیرات و نگهداری
6,050	5,500	5,000				تعمیرات و نگهداری
6,050	5,500	5,000				تعمیرات و نگهداری
6,050	5,500	5,000				تعمیرات و نگهداری
97,163	88,330	80,300			226010	تعمیرات و نگهداری
60,500	55,000	50,000				تعمیرات و نگهداری
4,235	3,850	3,500				تعمیرات و نگهداری
12,100	11,000	10,000				تعمیرات و نگهداری
20,328	18,480	16,800				تعمیرات و نگهداری
15,730	14,300	13,000			226016	تعمیرات و نگهداری
3,630	3,300	3,000				تعمیرات و نگهداری
12,100	11,000	10,000				تعمیرات و نگهداری
766,448	696,771	633,428			228007	تعمیرات و نگهداری
22,576	20,524	18,658	18,658	1		تعمیرات و نگهداری
10,672	9,702	8,820	8,820	1		تعمیرات و نگهداری
153,930	139,937	127,215	8,481	15		تعمیرات و نگهداری
457,126	415,569	377,790	7,556	50		تعمیرات و نگهداری
3,162	2,874	2,613				تعمیرات و نگهداری
118,982	108,165	98,332				تعمیرات و نگهداری



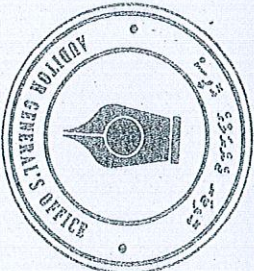
5 (2) 225 001 2017-2018 2019 2018 2017

2019	2018	2017																
7,463	6,785	6,168			1,542		4,626		2									
56,721	51,564	46,877	7,093		1,542		4,626	33,616	2									
60,500	55,000	50,000							4									
30,250	27,500	25,000							2									
223,898	203,544	185,040							5									
30,250	27,500	25,000							1									
104,544	95,040	86,400							5									
513,627	466,933	424,485	7,093		3,084		9,252	33,616										



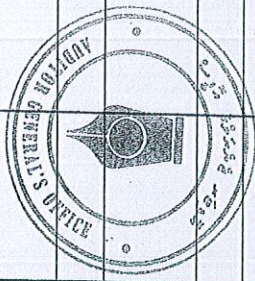
225 003 - 7

2019	2018	2017																
35,531	33,839	32,228	2,313	9,252	11,411	6,939	2,313	1	Practicle workshop for beginners	1								
22,951	21,858	20,817		20,817				2	Operational Auditing: Evaluating Procurement and Sourcing	2								
25,416	24,206	23,053		23,053				5	eWorkshop: Analytical Tools for Internal and Performance Auditors	5								
20,333	19,364	18,442		18,442				4	eWorkshop: Using Excel to Extract, Analyze and Report on Audit Samples	4								
16,933	16,126	15,358		15,358				4	eWorkshop: Auditor Roles in Improving Government Performance Management	4								
		47,124	2,313		33,246	9,252	2,313	4	Teammate Forum	1								
		144,948		38,550	86,352	15,420	4,626	7	ACFE Fraud conference	2								
121,163	115,393	301,970	4,626	125,473	131,008	31,611	9,252											



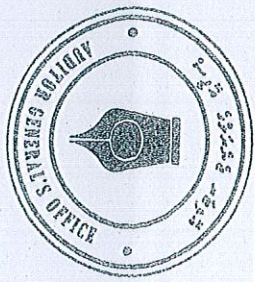
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2019	2018	2017											
		4,000				4,000		4,000	4,000				
		4,000				4,000		4,000	4,000				
		9,000				9,000		9,000	9,000				
		22,000				22,000		22,000	22,000				
		14,000				14,000		14,000	14,000				
		33,924				33,924		33,924	33,924				
		80,424				8,424		72,000	80,424				
		133,060				21,060		112,000	133,060				
		52,000						52,000	52,000				
		70,000						70,000	70,000				
		170,100				8,100		108,000	170,100				
		592,508				37,584		414,000	592,508				



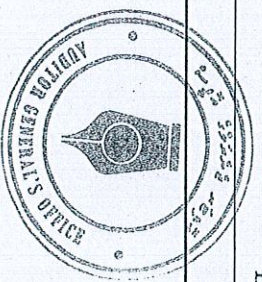
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2019 වසර	2018 වසර	2017 වසර	මුදල්	විද්‍යා	විද්‍යා	විද්‍යා	විද්‍යා	විද්‍යා	විද්‍යා	විද්‍යා	විද්‍යා	විද්‍යා	විද්‍යා
		16,000			16,000				50	50	50	50	50
115,353	104,866	95,333	2,000	990	10,000	69,390	12,953		50	50	50	50	50
115,353	104,866	111,333											



225 006 10

2019	2018	2017	2016	2015	2014	2013	2012	2011
56,265	51,150	46,500	46,500	15	Ms Office excel training			
1,452	1,320	1,200	1,200	15	Enhancing Supervisory Skills			
25,652	23,320	21,200	20,000	15	Dhivehi Training			
25,652	23,320	21,200	20,000	15	Advance Dhivehi skills			
4,840	4,400	4,000	4,000	50	Team Mate Refresher Course			
1,549	1,408	1,280	1,280	16	Performance Audit Training			
3,388	3,080	2,800	2,800	35	Managerial skills			
1,936	1,760	1,600	1,600	20	Training of trainers workshop for Audit Academy			
1,452	1,320	1,200	1,200	15	International Standards on Auditing			
1,452	1,320	1,200	1,200	15	International Financial Reporting Standards			
1,320	1,200	1,200	1,200	15	Increasing Productivity			
1,320	1,200	1,200	1,200	15	Enhancing Key Skills At the Workplace			
1,320	1,200	1,200	1,200	15	Building Strong Management Skills			
1,320	1,200	1,200	1,200	15	Managing Effective Relationships			
1,320	1,200	1,200	1,200	15	Interviewing Skills			
1,320	1,200	1,200	1,200	15	Interpersonal Communication Skills			
1,320	1,200	1,200	1,200	15	Achieving Work Targets			
132,878	120,798	110,580						





AUDITOR GENERAL'S OFFICE

REPUBLIC OF MALDIVES

ANNUAL WORK PLAN 2017

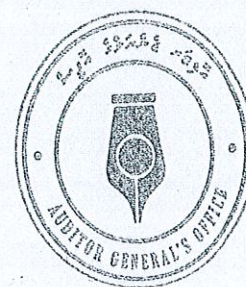
September 2016

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FOREWORD

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

This plan describes the AGO's strategy and planned development initiatives during 2017 and the subsequent sections show the staff resources and planned outputs for each of the AGO's Audit Departments. In using its resources, the AGO will give priority to its statutory obligations under the Audit Act 2007 to issue audit opinions on the financial statements of Ministries and other public institutions. Remaining resources will be allocated to a programme of Compliance, Special and Performance Audits and audit of a number of local councils.

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

In summary, in 2017 the AGO plans to deliver:

Department 1: Financial Statement Audit - Public Sector

- The financial statement audit of 13 entities.

Department 2: Financial Statement Audit – SOEs and Statutory bodies

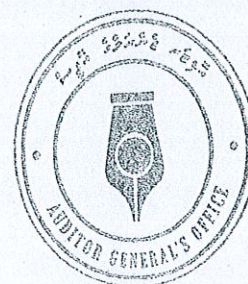
- The financial statement audit of 25 SOEs; 18 of which will be undertaken by private sector audit firms on behalf of the Auditor General;
- The financial statement audit of 16 statutory bodies and 9 donor-funded projects to be audited by AGO

Department 3: Compliance and Special Audits

- 4 Special investigations and reviews
- Develop compliance audit manual
- Design, develop and implement Fraud Vulnerability and Compliance Assessment

Department 4: Performance Audit

- 8 Performance audit studies
- 3 Performance reviews of State-owned enterprises (SOEs)



Department 5: Consolidation, Debt and Revenue Audit

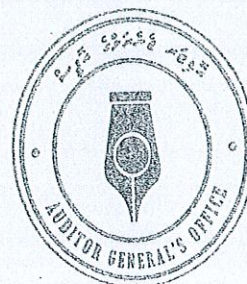
- 11 Audit opinions on the financial statements of public sector entities
- Review of 41 local council audits

Department 6: Technical Services Department

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

Department 7: Corporate Services Department

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



AGO RESOURCES AND PRIORITIES

Legal Mandate

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

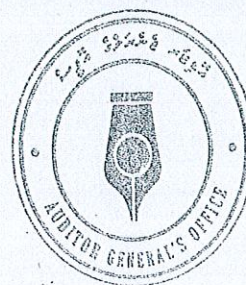
- a) All government ministries;
- b) Departments operating under government ministries;
- c) Other government departments and agencies;
- d) All offices and organizations operating under legislative authority;
- e) Independent commissions and independent offices established in accordance with the Constitution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

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

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

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

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



Legislative changes affecting the 2017 AGO work plan

Public Finance Act 2006

In February 2013 the third amendment to the Public Finance Act 3/2006 was enacted. Clause 35 (a) of the Public Finance Act now states that the Accountable Officer designated under this law in each state office must, within 3 months after the end of a calendar year, prepare and submit to the Auditor General a written report containing the following information:

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

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

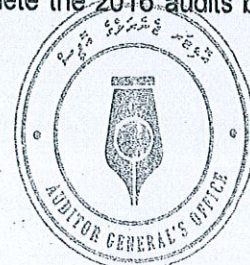
With over 600 individual Government entities, this represents a considerable challenge for the AGO. However, during our financial audits we would visit all entities which were material to the financial statements, and those that are not material are visited on a sample basis.

General priorities

The current staff strength of the AGO is 137 staff (including AG, AAGs and staff undergoing long-term overseas training). Recruitment before the end of 2016 will involve a further 10 staff; and the budget requested for 2017 allows for an increase of another 15 staff bringing the total for the AGO of 162. The programme of work put forward in this plan – both in terms of the breadth of coverage and meeting the AGO's Statutory deadlines - is based on a staffing level of 162.

The priority for the AGO in 2017 was to undertake the financial audits of the 2016 accounts of Ministries and State-owned Enterprises (SOEs) and to clear the backlog of reports outstanding from the 2012, 2013, 2014 and 2015 audits. Out of the 15 staff budgeted for 2017, 2 staff are recruited for administrative works and 13 staff are for audit.

In 2017 the AGO will build on this progress. All ministry audits, statutory bodies and SOE audits will be planned by the end of 2016 (and interim audits will be completed for the larger entities). This will put the AGO in a good position to complete the 2016 audits by



the 31st May 2017 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:

	Audit Departments	Type of Audit
1	Financial Statement Audit - Public Sector	Financial statement audit
2	Financial Statement Audit – SOEs and Statutory bodies	Financial statement audit
3	Compliance and Special Audits	Compliance reviews and special investigations
4	Performance Audit	Performance audits and reviews
5	Consolidation, Debt and Revenue Audit	Financial Statement audit and revenue audit
	Support Service Departments	Type of Support Service
1	Technical Services Department	Planning, quality control, Reporting & Follow-up, Portfolio management, Training & Development Stakeholder relations, Legal services and Information Systems Audit.
2	Corporate Services Department	HRM, Finance, Administration, IT, MIS, maintenance and logistics

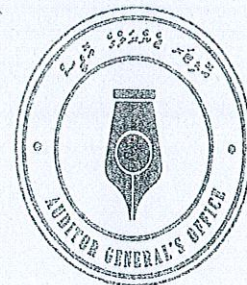
The new structure has been established during the current fiscal year. Some key positions, however, have remained vacant over this time, and these need to be filled to ensure adequate management services oversight.

Technical Services Department

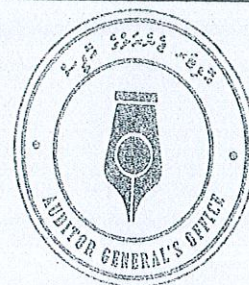
Licensing, Quality Control, Methodology Development and Project Management Unit.

This unit carries out the following functions of the AGO:

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



	Main Activity	Action steps	Timeframe	Responsible party
1.	Methodology Development	Drafting technical memo's	Jan - Dec	Manager & Staff
		Coordinating work group meetings on methodology issues.	Jan - Dec	Director, Manager & staff
		Coordinating ISSAI implementation by monitoring action plan of facilitator.	Subject to AGO's implementation policy	Director, Manager & staff
2.	Enforcement of the regulation for statutory audit and assurance services in the Maldives	Collect application from applicants/ process the forms and submit to LDC committee for approval.	Jan - Dec	staff
		Provide secretarial support to Licensing and Disciplinary Committee established under the said regulation	Jan - Dec	staff
		Issue certificates on approval by committee	Jan - Dec	Manager & staff
		Review and monitor the work of licensed auditors and firms.	Jan - Dec	Director and manager
		Private Auditor Training	Quarterly	Manager
		Reporting of Pilot post audit reviews of pilot audits of financial year 2014.	Oct- Dec	Director and manager
3.	Quality assurance reviews	Planning and conducting QA reviews of 2015 Audits	Jun - Dec	Director, manager and other staff members
		Reporting QA reviews of 2015 Audits	Oct 2016- March 2017	Director & manager



Reporting & Follow-up Unit

This unit is responsible for preparing quarterly reports and regularly following up on audit recommendations made by the Auditor General.

Work Plan

Action Objectives	Action Steps	Timeframe	Responsible Party
Timely reporting of AGO's quarterly performance	Preparation of quarterly reports to be submitted to Parliament and published on the AGO website	15 th day of the month following the end of every quarter	Manager & Staff
Follow-up of audit recommendations to ensure that these are appropriately addressed by the entities.	<ol style="list-style-type: none">1. Communicate regularly with audited bodies and other authorities responsible for implementing audit recommendations2. Establish contact with relevant staff of audited entities3. Report to AG on the status of audit recommendations4. Update data on TeamCentral	January – December	TECH Director and unit staff

Information Systems Audit and TeamMate Administration Unit

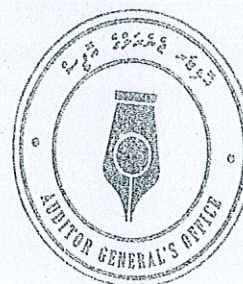
Information Systems Audit Unit has been established to meet the growing needs for audits of information systems resulting from the increased use of ICT across the public sector for the delivery of public services.

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

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

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

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



Staff resources for MLQA & IS

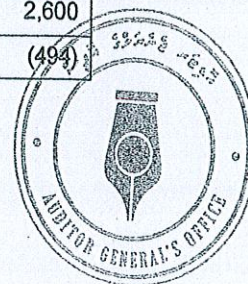
	INPUTS	HOURS
Directors		
Managers	35 hrs x 52 wks. x 01 staff	1,820
Senior Auditors	35 hrs x 52 wks. x 03 staff	5,460
TOTAL (A)		7,280
Less Non-Audit Work Hours		
Public Holidays	20 days x 7hrs x 4 staff	560
Annual Leave	30 days x 7hrs x 4staff	840
Family responsibility leave	8 days x 7hrs. x 4 staff	224
Sick Leave	15 days x 7hrs. x 4 staff	420
Maternity leave	60 days x 7 hrs. x 0 staff	0
Exam Leave	05 days x 7 hrs. x 4 staff	140
In-house training	30 hrs. x 4 staff	120
Short term Courses	5 days x 7 hrs. x 4 staff	140
Management	1820 x 50% x 1 staff	910
Licensing Unit Work	1820 x 50% x 2 staff	1820
TOTAL (B)		5,174
	NET HOURS AVAILABLE (A - B)	2,106

Planned outputs for MLQA & IS

AUDIT JOBS	No	2016 AUDIT	
		Indicative Budget (Hrs.)	To be completed by
QA Audit Review (Financial)	4	1400	
QA Audit Review (SOE)	2	700	
QA Audit Review (Performance)	1	250	
QA Audit Review (Compliance)	1	250	
AUDIT HOURS REQUIRED (A)		2,600	

Resource Summary

Total number of hours available	2,106
Total number of hours required	2,600
Resource shortage	(494)



Audit Planning and Portfolio Management Unit

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

Work Plan

Action Objectives	Action Steps	Timeframe	Responsible Party
Management of audit portfolio	<ol style="list-style-type: none"> Continually update information about audited organizations. Establish contact with relevant staff of audited entities 	January–December	Portfolio Manager & Staff
Strategic and Annual audit Planning	Preparation of strategic audit plan (2018-2020)	30 June 2017	Manager & Staff
	Preparation of Annual Work Programme or Operational Plan	30 June 2017	Manager & Staff

Legal services unit

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

Stakeholder relations unit

This unit is responsible to liaise with the relevant stakeholders of the AGO such as Public Accounts Committee, media, the public and the government agencies.

Action Objectives	Action Steps	Timeframe	Responsible Party
Stakeholder Relations Unit	Implement Communication Strategy	January–December	Manager & Staff
	Establish Complain Mechanism	Aug 2017	Manager & Staff



	Financial Interest Monitoring	January–December	Manager & Staff
	Public Awareness - Messages	Quarterly	Manager & Staff
	Publishing of Audit Observer	Bi-annually.	Manager & Staff
	Community Outreach Program	January–December	Manager & Staff
	Stakeholder Meetings	January–December	Manager & Staff
	Appointing a liaison officer in each entity	June 2017	Manager

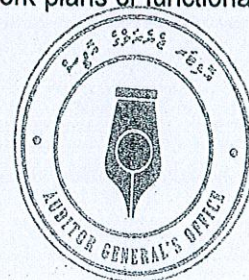
Audit Academy

This Unit is charged with training and development needs of the AGO for efficient and effective discharge of the AG's mandate. As such, this unit is expected to deliver short and long-term training and coordinate the AGO's efforts towards the use of overseas training to meet staff development needs identified by Human Resources Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Audit Academy	Academy Official Inauguration		Manager
	Course Management Software		Manager
	Training Need Analysis		Manager
	In –House Trainings		Manager & Staff
	Facilitator Fee		Manager
	Gifts for Facilitators		Manager
	Certificate		Manager

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:

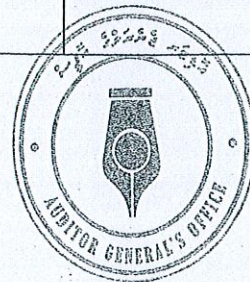


Work Plan-Information Communication Technology Unit (ICT)

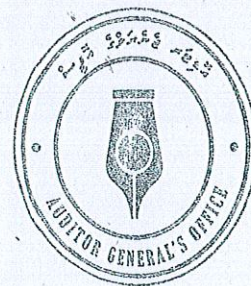
Action Objectives	Action Steps	Timeframe	Responsible Party
Installation of Backup server offsite	<ul style="list-style-type: none"> • Seek options • Select the best option • Install at offsite 	September	Manager and Staff
AGO- Intranet development	<ul style="list-style-type: none"> • Design and develop a portfolio management system for audit • Develop a help-desk system • Develop an asset management system • Setup internal control of intranet (User rights/permission management of AGO-Intranet) 	September	Manager and Staff
Procurement	<ul style="list-style-type: none"> • Ultra-book (computer systems) for the top management • MSSQL Server • Adobe suite (complete) • PDF Editor 	October	Manager and Staff
Upgrading office wireless network	<ul style="list-style-type: none"> • Network administration 	Before the end of Q2	Manager & Staff
Archiving manual file system to a digital storage.	<ul style="list-style-type: none"> • Proper maintenance of records and easier access to information • Network administration/ Application development 	Will be carried out in phases. Work will commence in Q1	Manager & Staff
Seek possibilities of a VPN solution, implement the VPN if feasible.	<ul style="list-style-type: none"> • Network administration/ Application development 	Work will commence in Q1	Manager & Staff

Work Plan-Administration & Procurement Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Process re-engineering of major tasks		January - December	Manager, Admin and Procurement
Upgrading the counter		February	Admin and Procurement
Repair of Windows		February	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 	January - December	Manager, Admin and Procurement

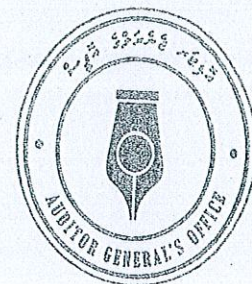


Action Objectives	Action Steps	Timeframe	Responsible Party
	<ul style="list-style-type: none"> Management and administration of the filing system 		
Procurement	<ul style="list-style-type: none"> Maintain register Procurement tasks (Bids, Agreements, POs) Work with bid committee 	January – December	Manager, Admin and Procurement
Development Work	Process re-engineering of major tasks	January – December	Manager, Admin and Procurement
Development Work	Develop software to manage unit work and make things more efficient	January – December	Manager, Admin and Procurement, ICT Unit
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	Manager, Admin and Procurement
Security, Repair and Maintenance	Upgrading the counter (to be discussed for confirmation depending on whether we move to a new a building in 2018)	February	Manager, Admin and Procurement
Security, Repair and Maintenance	Repair of Windows (to be discussed for confirmation depending on whether we move to a new a building in 2018)	April	Manager, Admin and Procurement
Security, Repair and Maintenance	Complete change of the ceiling of 3rd floor (to be discussed for confirmation depending on whether we move to a new a building in 2018)	March May July	Manager, Admin and Procurement
Security, Repair and Maintenance	Gradual change of ACs to Ceiling type (to be discussed for confirmation depending on whether we move to a new a building in 2018)	April	Manager, Admin and Procurement
Security, Repair and Maintenance	Change of old blinds on the 3rd floor (to be discussed for confirmation depending on whether we move to a new a building in 2018)	March	Manager, Admin and Procurement



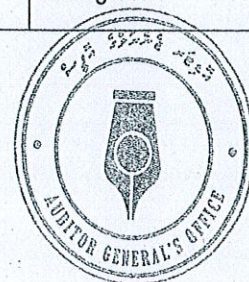
Work Plan-Accounts and Finance Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Annual budgeting and financial planning	<ul style="list-style-type: none"> Coordinate with other Departments/ Units to get details of annual work plan and estimated budgets. Compile the budget and present to Executive Committee for discussions Finalise the budget and send it to PAC and Ministry of Finance & Treasury 	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 	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. 	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. Manage stock and its records. 	January - December	Manager, Accounts & Finance



Work Plan-Human Resources Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Administration of HR unit	Attend all administrative issues and correspondences and supervise all HR staff,	Daily	Manager HR
Payroll	Monthly payroll administration including Attendance and OT management	Every month	Manager HR
Performance appraisal	Performance appraisal, training, assistance, monitoring, and moderation & follow-up	Biannually	Manager HR
HR committee	To conduct the meeting in a timely manner and maintain the record of minutes and implement committee decisions, as approved by Excom	Fortnightly	Manager HR
Leave management	Approval leave plans and manage all leave requests	Daily	Manager HR
Attendance management	Monitor, Review and report monthly, quarterly and annual attendance of all staff	Monthly, Quarterly and Annually	Manager HR
Recruitment	Manage recruitment process	As per the plan	Manager HR
Staff Induction	Induct all new recruits before commencing the works	After the selection process is completed	Manager HR
HR policy Administration	Implement HR policies and ensure regulatory compliance and propose necessary changes to the system	Daily	Manager HR
HRIS	Update and maintain the HR software	Daily	Manager HR
HR Budgeting	Whole office HR budgeting	Annually	Manager HR
Reward Management	Administrate reward and recognition policies and practices		Manager HR
Maintenance of personal records	Maintenance of personal records in print form and electronically	Throughout the year	Manager HR
organization structure	Define and maintain the organization structure of AGO & Job data		Manager HR
Grievance Management	Maintain the records		Manager HR
Disciplinary actions	Take disciplinary actions based on the recommendations of unit/department heads as per employment policy,	When the need arise	Manager HR
Employee Wellness and Safety	Create Awareness on Occupational Health and Safety. Meet Statutory requirement on policies against harassment		Manager HR
AGO Internship Program	Make a policy and maintain records of Interns. Ensure university standards are met.		Manager HR
Personal Development Plan	Meet CPD requirement		Manager HR
Competency Profiling	Meet ACCA requirement		Manager HR
Professional Development	Train the Trainers. In-house sessions		Manager HR



DETAILED RESOURCE AVAILABILITY AND DELIVERIES BY DEPARTMENT

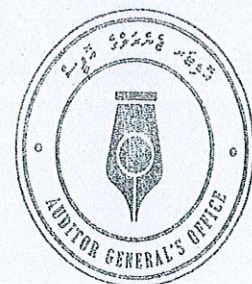
The following sections show in detail the planned deliveries for each Audit Department.

DEPARTMENT 1: FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)

Audit responsibility

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

Entity
1. Attorney General's Office
2. Ministry of Health
3. Ministry of Home Affairs
4. Ministry of Housing & Infrastructure
5. Ministry of Youth & Sports
6. Ministry of Islamic Affairs
7. Ministry of Tourism, Arts and Culture
8. Ministry of Defense & National Security
9. Ministry of Education
10. Ministry of Environment & Energy
11. Ministry of Fisheries and Agriculture
12. Ministry of Foreign Affairs
13. Ministry of Law & Gender



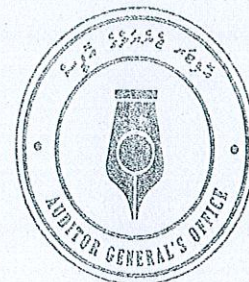
Staff resources

	INPUTS	HOURS
Directors	35 hrs. x 52 wks. x 01 staff	1,820
Managers	35 hrs. x 52 wks. x 03 staff	5,460
Senior Auditors	35 hrs. x 52 wks. x 03 staff	5,460
Auditors	35 hrs. x 52 wks. x 10 staff	18,200
Assistant Auditors	35 hrs. x 52 wks. x 07 staff	12,740
TOTAL (A)		43,680
Less Non-Audit Work 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	10 days x 7hrs x 24 staff	1,680
Sick Leave	12 days x 7hrs x 24 staff	2,016
Management	(1,820+5,460) x 50%	3,640
In-house training (CPD)	40 hrs. x 24 staff	960
Short term Courses – India/Malaysia/Sri Lanka)	20 days x 7 hrs x 4	560
Maternity leave	60 days x 7 hrs. x 1 staff	420
Release from work for exam	46 days x 7 hrs.	322
Hrs. lost due to Ramadan	22 days x 2.5 hrs. x 24 staff	1,320
TOTAL (B)		19,318
NET HOURS AVAILABLE (A – B)		24,362

Strategy

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Accountable Officers by 31st May of every year, pursuant to section 36 (a) of the Law on Public Finance (Law No. 3/2006). Section 35 (a) of the same law also stipulates that the accountable officer of the accountable agencies to submit their financial statements to the Auditor General for audit by 31st March every year.

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



Resource requirement for audit of Ministries

AUDIT JOBS	2015 FINAL AUDIT		2016 INTERIM AUDIT	
	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
Ministries				
1. Ministry of Islamic Affairs	400	31/05/2017	600	31/12/2017
2. Ministry of Housing and Infrastructure	1,160	31/05/2017	1,740	31/12/2017
3. Ministry of Home affairs	1,360	31/05/2017	2,040	31/12/2017
4. Ministry of Gender and Family	334	31/05/2017	558	31/12/2017
5. Attorney General's Office	150	31/05/2017	300	31/12/2017
6. Ministry of Education	1,300	31/05/2017	1,900	31/12/2017
7. Ministry of Youth & Sports	600	31/05/2017	900	31/12/2017
8. Ministry of Environment & Energy	505	31/05/2017	740	31/12/2017
9. Ministry of Tourism	385	31/05/2017	570	31/12/2017
10. Ministry of Fisheries and Agriculture	290	31/05/2017	440	31/12/2017
11. Ministry of Health	1,260	31/05/2017	1,890	31/12/2017
12. Ministry of Defense and National Security	840	31/05/2017	1,260	31/12/2017
13. Ministry of Foreign Affairs	500	31/05/2017	750	31/12/2017
AUDIT HOURS REQUIRED (C)	9,084		13,688	

Resource contribution to review of Local Councils' audits (E)			1,680	31/12/2017
Resource contribution to Complete pending audit jobs (3,640 x 50%) (F)	728	01/03/2017		

TOTAL HOURS REQUIRED (C+D+E+F)	9,812		15,348	
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Resource Summary

Total number of hours available (A-B)	24,362
Total number of hours required (12,468+16,580)	25,160
Resource shortage	(798)

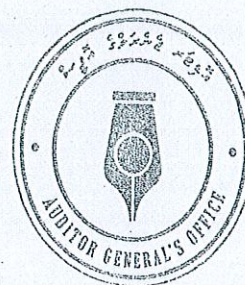


DEPARTMENT 2: FINANCIAL STATEMENT AUDIT (SOEs AND STATUTORY BODIES)

Audit responsibility

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

	State-owned Enterprises
1.	Housing Development Corp. Ltd
2.	Island Aviation Services Ltd
3.	Maldives Airports Company Ltd
4.	Maldives Industrial Fisheries Company Ltd
5.	Maldives Ports Ltd.
6.	Maldives Post Ltd
7.	State Electric Company Ltd
8.	Addu International Airport
9.	Maldives Road Development Corp. Ltd.
10.	Thilafushi Corp. Ltd.
11.	Hithadhoo Port Ltd.
12.	FENAKA Corporation
13.	Maldives Marketing & Public Relation Corporation Ltd.
14.	Gulhifalhu Investment Limited
15.	Male' Water and Sewerage Company Pvt Ltd
16.	Maldives Hajj Corporation
17.	Public Service Media Corporation
18.	Aasandha Pvt Ltd
19.	Kadhdhoo Airport Company Limited
20.	Hithadhoo Port Ltd.
21.	Islamic Finance Corporation
22.	Khazana Maldives Corporation
23.	Sports Corporation
24.	Kulhudhufushi Development Corporation
25.	Hanimadhoo Airport Company Limited
26.	Kulhudhuffushi Port Ltd.



	Statutory bodies
1.	National Integrity Commission
2.	Information Commissioner's Office
3.	Tax Appeal Tribunal
4.	Employment Tribunal
5.	Anti-Corruption Commission
6.	Maldives Media Council
7.	Elections Commission
8.	Civil Service Commission
9.	Department of Judicial Administration
10.	Human Rights Commission of the Maldives
11.	Judicial Service Commission
12.	Prosecutor General's Office
13.	Maldives Broadcasting Commission
14.	Family Protection Agency
15.	Peoples Majilis
16.	Local Government Authority
	Donor-funded projects
1.	Preparing Outer Islands for Sustainable Energy Development(POISED)
2.	Maldives Environmental Management Project (MEMP AF)
3.	Climate Change Adaptation Project
4.	Accelerating Sustainable Private Investment in Renewable Energy
5.	Enhancing Educational Development Project
6.	Enhanced Integrated Framework Project Tier 1
7.	Enhanced Integrated Framework Project Tier 2
8.	Public Finance Strengthening and Management Project
9.	South Asian Initiatives to end Violence Against Children



Staff resources

GRADE	INPUT	HOURS
Director	35 hrs. x 52 wks. x 1 staff	1,820
Audit Manager	35 hrs. x 52 wks. x 3 staff	5,460
Senior Auditors	35 hrs. x 52 wks. x 2 staff	3,640
Auditors	35 hrs. x 52 wks. x 6 staff	10,920
Assistant Auditors	35 hrs. x 52 wks. x 7 staff	12,740
TOTAL (A)		34,580
Less: Non-audit hours:		
Public holidays	20 days x 7 hrs. x 19 staff	2,660
Annual leave	30 days x 7 hrs. x 19 staff	3,990
Family Responsibility Leave	10 days x 7 hrs. x 19 staff	1,330
Sick Leaves	12 days x 7 hrs. x 19 staff	1,596
Management	(1,820+5,460) x 50%	3,640
In-house training (CPD and other Learnings)	40 hrs x 19	760
Short term Courses - India/Malaysia/Sri Lanka	20 days x 7 hrs. x 4 staff	560
Maternity Leave	60 days x 7 hrs. x 1 staff	420
Release from work for exam	39 days x 7 hrs	273
TOTAL (B)		15,229
NET HOURS AVAILABLE (A - B)		19,351

Strategy

Audit of State-Owned Enterprises

As the AGO's capacity in the audit of financial statements of the State-owned Enterprises (SOEs) is limited, most of these audits are contracted out to private audit firms. However, unlike the previous year, seven audit assignments are planned to be conducted in-house in this year. This process is aimed at building competencies and enriching the skill set of the SOEs Audit Department's staff members.

In the case of outsourced audits, the Contract Auditors carry out audit on behalf of the Auditor General and suggest him an appropriate audit opinion based on their audit work. In turn, the Auditor General issues audit opinion. In order to ensure continuity, the Auditor General's Office will enter into three-year contracts with audit firms. Under this arrangement, the AGO will represent itself in entrance and exit meetings and will have access to the private auditors' working papers. In addition, the AGO will review the audit



plans of the private sector auditors, and will evaluate audit observations and the audit evidence supporting these observations to enable the AG to issue the audit opinion.

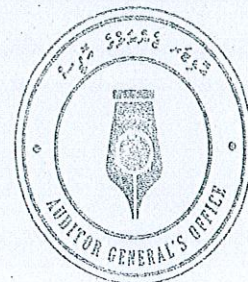
The AGO will work to the deadline of 30th June stipulated in the Business Profit Tax Act while giving priority to those companies that can produce financial statements by their statutory deadline. As for the external audit of listed SOEs and entities with minority Government interests, the AGO's policy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

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

As a new task, AGO has planned to start the review of the audited financial statements and Management Letter of the Public Limited Companies from the 2016-2017 audit cycle. 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; compliance issues might be forwarded to the compliance 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 all statutory bodies. In addition, the Department will also contribute resources amounting to 1,680hours to towards reviewing and issuing the audit reports of local councils that will be outsourced to Small-and-Medium-sized Practices.

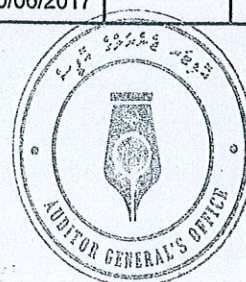


Audit of Donor-Funded Projects

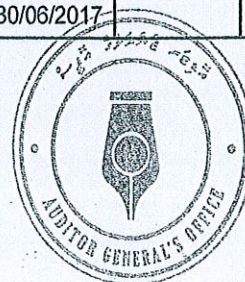
On the request of the funding agencies and the project implementing agencies, AGO carries out the financial statement audits of a sizeable number of donor-funded development projects. For the audit cycle ahead, a total of 1,600 audit hours are allocated for 9 projects.

Planned outputs

AUDIT JOB	Audited by:	2015 FINAL AUDIT		2016 INTERIM AUDIT	
		Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
1.Housing Development Corp. Ltd	Outsourced	22	30/06/2017	51	31/12/2017
2.Island Aviation Services Ltd	Outsourced	22	30/06/2017	51	31/12/2017
3.Maldives Airports Company Ltd	Outsourced	22	30/06/2017	51	31/12/2017
4.Maldives Industrial Fisheries Company Ltd	Outsourced	22	30/06/2017	51	31/12/2017
5.Maldives Ports Ltd.	Outsourced	22	30/06/2017	51	31/12/2017
6.Maldives Post Ltd	Outsourced	22	30/06/2017	51	31/12/2017
7.State Electric Company Ltd	Outsourced	22	30/06/2017	51	31/12/2017
8.Addu International Airport	Outsourced	22	30/06/2017	51	31/12/2017
9.Maldives Road Development Corp. Ltd.	Outsourced	22	30/06/2017	51	31/12/2017
10.Thilafushi Corp. Ltd.	Outsourced	22	30/06/2017	51	31/12/2017
11.Hithadhoo Port Ltd.	Outsourced	22	30/06/2017	51	31/12/2017
12.FENAKA Corporation	Outsourced	22	30/06/2017	51	31/12/2017
13.Maldives Marketing & Public Relation Corporation Ltd.	Outsourced	22	30/06/2017	51	31/12/2017
14.Gulhifalhu Investment Limited	Outsourced	22	30/06/2017	51	31/12/2017
15.Male' Water and Sewerage Company Pvt Ltd	Outsourced	22	30/06/2017	51	31/12/2017
16.Maldives Hajj Corporation	Outsourced	22	30/06/2017	51	31/12/2017
17.Hanimadhoo Airport Company Limited	Outsourced	22	30/06/2017	51	31/12/2017
18.Public Service Media Corporation	Outsourced	22	30/06/2017	51	31/12/2017
19.Aasandha Pvt Ltd	Outsourced	22	30/06/2017	51	31/12/2017
20.Kadhoo Airport Company Limited	AGO	500	30/06/2017		
21.Hithadhoo Port Ltd.	AGO	500	30/06/2017		
22.Islamic Finance Corporation	AGO	500	30/06/2017		
23.Khazana Maldives Corporation	AGO	500	30/06/2017		
24.Sports Corporation	AGO	500	30/06/2017		
25.Kulhudhufushi Development Corporation	AGO	500	30/06/2017		



AUDIT JOB	Audited by:	2015 FINAL AUDIT		2016 INTERIM AUDIT	
		Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
26.Kulhudhuffushi Port Ltd.	AGO	500	30/06/2017		
AGO Staff Attachments with the Contract Auditors		462			
Review of PLCs AR, ML and FSs	AGO	90			
HOURS REQUIRED (A)		4,470		969	
Statutory bodies					
1.National Integrity Commission	AGO	81	31/05/2017	189	31/12/2017
2.Information Commissioner's Office	AGO	83	31/05/2017	195	31/12/2017
3.Tax Appeal Tribunal	AGO	75	31/05/2017	175	31/12/2017
4.Employment Tribunal	AGO	80	31/05/2017	186	31/12/2017
5.Anti-Corruption Commission	AGO	143	31/05/2017	333	31/12/2017
6.Maldives Media Council	AGO	79	31/05/2017	184	31/12/2017
7.Elections Commission	AGO	188	31/05/2017	440	31/12/2017
8.Civil Service Commission	AGO	117	31/05/2017	272	31/12/2017
9.Department of Judicial Administration	AGO	420	31/05/2017	980	31/12/2017
10.Human Rights Commission of the Maldives	AGO	158	31/05/2017	370	31/12/2017
11.Judicial Service Commission	AGO	211	31/05/2017	491	31/12/2017
12.Prosecutor General's Office	AGO	112	31/05/2017	261	31/12/2017
13.Maldives Broadcasting Commission	AGO	136	31/05/2017	316	31/12/2017
14.Family Protection Agency	AGO	60	31/05/2017	140	31/12/2017
15.Peoples Majilis	AGO	180	31/05/2017	420	31/12/2017
16.Local Government Authority	AGO	101	31/05/2017	237	31/12/2017
Hours Required (B)		2,224		5,189	
Donor-Funded Projects					
1.Preparing Outer Islands for Sustainable Energy Development(POISED)		200	30/06/2017		
2. Maldives Environmental Management Project (MEMP AF)		200	30/06/2017		
3.Climate Change Adaptation Project		200	30/06/2017		
4.Accelerating Sustainable Private Investment in Renewable Energy		200	30/06/2017		
5.Enhancing Educational Development Project		200	30/06/2017		
6.Enhanced Integrated Framework Project Tier 1		200	30/06/2017		
7.Enhanced Integrated Framework Project Tier 2		200	30/06/2017		
8.Public Finance Strengthening and		200	30/06/2017		



AUDIT JOB	Audited by:	2015 FINAL AUDIT		2016 INTERIM AUDIT	
		Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
Management Project					
9.South Asian Initiatives to end Violence Against Children		200	30/06/2017		
Hours Required (C)		1,600			
Review work of 42 Councils' audit	Outsourced	1,680	31/12/2017		
Hours Required (D)		1,680			
Brought forward from last year (backlogs)	AGO	4,750			
Hours Required (F)		4,750			
TOTAL HOURS REQUIRED (A+B+C+D+E)		14,724		6,158	

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

Resource Summary

Total number of hours available	19,351
Total number of hours required (A+B+C+D+E)	20,882
Resource Deficit:	(1,531)

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

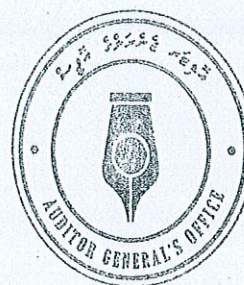


DEPARTMENT 3: COMPLIANCE AND SPECIAL AUDITS

Audit responsibility

The Compliance and Special audit department was established for the purpose of conducting a more detailed examination of issues of non-compliance which are outside the scope of financial audits as well as conducting detailed examinations of the issues of serious allegations of fraud, misuse and wastage of public funds. A detailed breakdown of activities planned for 2017 is shown below:

	Entity/Task	Audit
1	Develop compliance audit manual	Develop compliance audit manual
2	Fraud Vulnerability and Compliance Assessment	Design, develop and implement Fraud Vulnerability and Compliance Assessment by the end of the year 2018. 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.
3	special audit methodology	Enhance the Special Audit process by developing and implementing a special audit methodology by 2018 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.
4	Citizen's Participation	Increase of citizen's participation in the audit process by 2018 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.
5	Adhoc audits	
6	MOH	Awarding and managing projects
7	Maldive Road Development Corporation	Procurement of goods and services
7	NSPA	Compliance audit of medical & welfare allowance
8	MIFCO	Fish export

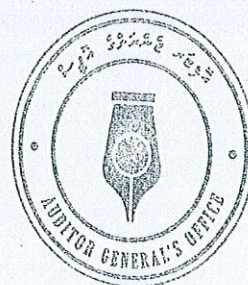


Staff resources

Grade	Input	Total
Director	7 hrs x 52 wks x 1 staff	1,820
Audit Manager	7 hrs x 52 wks x 3 staff	5,460
Senior Auditors	7 hrs x 52 wks x 1 staff	1,820
Auditors	7 hrs x 52 wks x 2 staff	3,640
Assistant Auditors	7 hrs x 52 wks x 8 staff	14,560
Total (A)		27,300
Less: Non-audit hours:		
Public Holidays	21 days	1,874
Ramazan WH		378
Annual Leave	30 days	2,678
Family responsibility Leave		525
Sick Leave		1,575
Management		4,004
Admin hours (15% of total Hours)		4,095
Training:		
Overseas short courses	(Training Budget)	336
Long-term courses	(Training Budget)	-
In-house trainings	(Training Budget)	798
Study Leave	(Leave Record 2015)	175
Total (B)		16,438
Net Hours Available (C)		10,862
backlog clearance	C1	2,965
	C2	1,192
	C3	540
Total number of hours required (D)		4,697
2017- AWP		6,165

Strategy

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



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



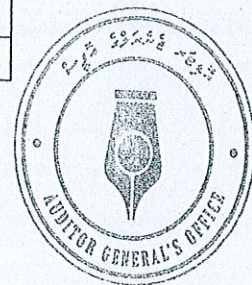
DEPARTMENT 4: PERFORMANCE AUDITS

The performance audit department 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 audited entities.

In the last two years since the performance audit department was established, two theme-based pilot audits have been reported, one on the management of capital projects and the other on the control of expatriate workers – the former was reported in early 2016 while the latter was published in mid-2015. Two other performance audits, one on Maldives Road Development Corporation and the other on Indhira Gandhi Memorial Hospital, have also been reported in 2016 while two additional reports would be published by the end of the current fiscal year. Currently, the department is also working on two donor-funded projects: the Maldives Environmental Management Project; and Enhancing Education Development Project. The former is in the reporting stage while the field work for the latter is ongoing. Further, as part of an ongoing learning program conducted by the IDI (INTOSAI Development Initiative) an audit of disaster management is currently in the field-work stage; three performance staff have been assigned to conduct the field work. Unlike in the past, the performance audit department would take no part in conducting financial statement audits of councils.

The following is a summary of the audits planned for the year 2017:

AUDIT JOBS
Effectiveness of social protection schemes administered in the Maldives
Asset management in public sector
Cost of drug abuse to the Maldivian taxpayer
Social housing schemes
Provision of electricity
Institutional response to child abuse
Provision of fresh water to island communities
Land use and land management practices
Provision of services through decentralized administration
Ad hoc assignments



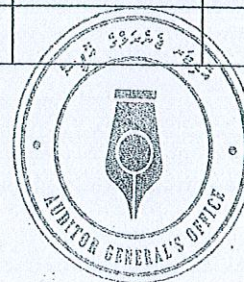
Resources

GRADE	INPUT	TOTAL
Director	35 hrs. x52 wks. x 1 staff	1,820
Audit Manager	35 hrs. x52 wks. x 3 staff	5,460
Senior Auditors	35 hrs. x52 wks. x 6 staff	9,100
Auditors	35 hrs. x52 wks. x 6 staff	10,920
TOTAL (A)		27,300
Less: Non-audit hours:		
Public holidays	20 days x7 hrs. x 15 staff	2,100
Annual leave	30 days x7 hrs. x 15 staff	3,150
Family Responsibility Leave	10 days x 7 hrs. x 15 staff	1,050
Sick Leaves	12 days x 7 hrs. x 15 staff	1,260
Management matters	7280 x 50%	3,640
Training	(52 hrs x 15 staff) + (21 days x 7hrs)	927
Maternity Leave	105 days x 7 hours x 1 staff	735
Feeding mothers	119 days x1 hour x 1 staff	119
Exam release	24 days x 7 hours	168
TOTAL (B)		13,149
NET HOURS AVAILABLE (A - B)		14,151

Planned Outputs

The following is a summary of the audits planned for the year 2017:

AUDIT JOBS	Indicative budget (Hrs)	Delivery
Effectiveness of social protection schemes in the Maldives: A study to examine the extent to which social protection schemes administered in the Maldives are successful in protecting the poor, the vulnerable and the marginalised	2,000	Q1
Asset Management in Public Sector: A study to examine the economy, efficiency and the effectiveness of management of public assets.	1,500	Q2
Cost of Drug Abuse to the Maldivian taxpayer: A study to assess the cost of drug abuse to the citizens in terms of public expenditure on prevention, rehabilitation, etc.	1,800	Q3
Social Housing Schemes: A study on the effectiveness of social housing schemes	2,100	Q1
Provision of electricity: A study on the value for money in the provision of electricity in the Greater Male' region	1,000	Q2
Institutional response to child abuse: A study on the efficiency and effectiveness of authorities in responding to cases of child abuse	1,000	Q3
Provision of fresh water to island communities: A study to examine the value for money in the provision of safe water for daily use to island communities	2,100	Q1
Provision of services through decentralised administration: A study to examine the value for money in the provision of services by local authorities	1,500	Q3
Ad hoc assignments	1,500	Q4
Audit of disaster management		



Hajj Corporation		
Mifco		Q1
Public Participation		
iCAT assessment		
TOTAL HOURS REQUIRED	15,500	

Resource summary

Total number of hours required	15,500
Total number of hours available	14,150
Resource shortage	(1,350)



DEPARTMENT 5: CONSOLIDATION, DEBT & REVENUE AUDIT

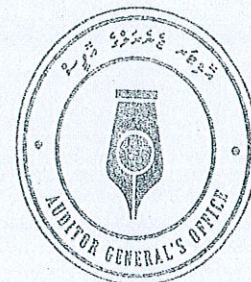
Audit responsibility

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

	Assignments
1	MINISTRY OF ECONOMIC DEVELOPMENT 2015
2	MINISTRY OF ECONOMIC DEVELOPMENT 2016
3	PRESIDENT'S OFFICE 2016
4	MINISTRY OF FINANCE & TREASURY 2016
5	PUBLIC DEBT 2014
6	STATE CONSOLIDATED F/S 2014
7	M:KOLHUFUSHI:ATOLL SCHOOL 2015
8	M:KOLHUFUSHI:HEALTH CENTER 2015
9	M:KOLHUFUSHI:MAGISTRATE COURT 2015
10	M:MULAH:HEALTH CENTER 2015
11	M:MULAH:MAGISTRATE COURT 2015
14	M:MULAH:SCHOOL 2015
15	M:MULI:AEC 2015
12	M:MULI:HOSPITAL 2015
13	M:MULI:MAGISTRATE COURT 2015
16	B:IC: GOIDHOO COUNCIL 2015
17	DH:AC: SOUTH NILANDHEATHOLHU ATOLL COUNCIL 2016
18	DH:IC: BAN'DIDHOO COUNCIL 2016
24	DH:IC: HULHUDHELI COUNCIL 2016
25	DH:IC: KUDAHUVADHOO COUNCIL 2016
26	DH:IC: MAAEN'BOODHOO COUNCIL 2016
27	DH:IC: RIN'BUDHOO COUNCIL 2016
28	F:AC: NORTH NILANDHEATHOLHU ATOLL COUNCIL 2016
29	L:AC: HADHDHUNMATHI ATOLL COUNCIL 2016
30	L:IC: DHAN'BIDHOO COUNCIL 2016
31	L:IC: FONADHOO COUNCIL 2016
32	L:IC: GAN COUNCIL 2016
33	L:IC: ISDHOO COUNCIL 2016
34	L:IC: MAABAIHOO COUNCIL 2016
35	L:IC: MAAVAH COUNCIL 2016
36	L:IC: MUNDUO COUNCIL 2016
37	LH:AC: FAADHIPOLHU ATOLL COUNCIL 2016
38	SH:IC: MILANDHOO COUNCIL 2016
39	MALDIVES CIVIL AVIATION AUTHORITY 2016



40	MALDIVES INLAND REVENUE AUTHORITY 2016
41	MALDIVES CUSTOMS SERVICES 2016
42	MALDIVES NATIONAL UNIVERSITY 2015
43	MALDIVES NATIONAL UNIVERSITY 2016
44	R:HULHUDHUFFAARU:HEALTH CENTER 2015
45	R:HULHUDHUFFAARU:MAGISTRATE COURT 2015
46	R:HULHUDHUFFAARU:SCHOOL 2015
47	R:MEEDHOO:AEC 2015
48	R:MEEDHOO:HEALTH CENTER 2015
49	R:MEEDHOO:MAGISTRATE COURT 2015
50	R:UNGOOFAARU:HOSPITAL 2015
51	R:UNGOOFAARU:MAGISTRATE COURT 2015
52	R:UNGOOFAARU:SCHOOL 2015
53	K:AC: MAALEATHOLHU ATOLL COUNCIL 2016
54	K:IC: DHIFFUSHI COUNCIL 2016
55	K:IC: GAAFARU COUNCIL 2016
56	K:IC: GULHI COUNCIL 2016
57	K:IC: HINMAFUSHI COUNCIL 2016
58	K:IC: HURAA COUNCIL 2016
59	K:IC: KAASHIDHOO COUNCIL 2016
60	K:IC: MAAFUSHI COUNCIL 2016
61	K:IC: THULUSDHOO COUNCIL 2016
62	TH:AC: KOLHUMADULU ATOLL COUNCIL 2016
63	TH:IC: BURUNI COUNCIL 2016
64	TH:IC: DHIYAMIGILI COUNCIL 2016
65	TH:IC: GAADHIFUSHI COUNCIL 2016
66	TH:IC: GUR AidHOO COUNCIL 2016
67	TH:IC: HIRILANDHOO COUNCIL 2016
68	TH:IC: KAN'DOODHOO COUNCIL 2016
69	TH:IC: KIN'BIDHOO COUNCIL 2016
70	TH:IC: MADIFUSHI COUNCIL 2016
71	TH:IC: OMADHOO COUNCIL 2016
72	TH:IC: THIMARAFUSHI COUNCIL 2016
73	TH:IC: VANDHOO COUNCIL 2016
74	TH:IC: VEYMANDOO COUNCIL 2016
75	TH:IC: VILUFUSHI COUNCIL 2016
76	MALDIVES NATIONAL UNIVERSITY
77	MINISTRY OF ECONOMIC DEVELOPMENT



Resources

For the year 2017 the Department will have 10 staff members comprising 1 position at Director Level, 2 positions at management level and 7 audit staff. The following table shows how many audit hours will be available.

GRADE	INPUT	TOTAL
Director	35 hrs. x52 wks. x 1 staff	1,820
Audit Manager	35 hrs. x52 wks. x 2 staff	3,640
Senior Auditor	35 hrs. x52 wks. x 1 staff	1,820
Auditor	35 hrs. x48 wks. x 2 staff	3,640
Assistant Auditor	35 hrs. x48 wks. x 4 staff	7,280
TOTAL (A)		18,200
Less: Non-audit hours:		
Public holidays	20 days x7 hrs. x 10 staff	1,400
Annual leave	30 days x7 hrs. x 10 staff	2,100
Family Responsibility Leave	10 days x 7 hrs. x 10 staff	700
Sick Leaves	12 days x 7 hrs. x 14 staff	840
Management matters		3,640
In-House Training	10 days x 7 hrs. x 10 staff	700
Maternity Leave	60days x 7 hrs. x 3 staff	1,260
Release from work for exam	3 days x 7 hrs. x 4 staff	84
Short term Courses	20 days x 7 hrs. x 4 staff	560
TOTAL (B)		11,284
NET HOURS AVAILABLE (A - B)		6,916

Strategy

In 2017 the CDR is expected to undertake 13 audit assignments and reviews of 41 local councils. These audits will be undertaken in accordance with the auditing standards prescribed by the Auditor General. These require first to analyse each entity's internal control structure and assess the risks associated with its financial report. Audit procedures will be designed to address these risks.

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

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Accountable Officers by 31st May of every year, pursuant to section 36 (a) of the Law on Public Finance (Law No. 3/2006). Section 35 (a) of the same law also stipulates that the accountable officer of the accountable agencies to submit their financial statements to the Auditor General for audit by 31st March every year. The AG is also required to submit the audit report on the consolidated financial statements of the



State by 14th June of every year, pursuant to section 39 of the Law on Public Finances (Law No. 3/2006).

To ensure audit reports are delivered based on the above statutory time line a time schedule has been prepared stating the dates the audits will be completed by each responsible person. In this regard the respect Audit Mangers (AM) must submit all the audit reports in respect of the audits assigned to him/her before 3 May 2015 to Audit Director (AD) for review. The reports then will be submitted to AG for his review before 17 May 2016. With respect Consolidated Financial Statements the AM must submit the Audit Report along with audit file before 22 May 2016 for the AD to review. The report then will be passed to AG before 1st June 2016. This would give the AG 14 days' period to review the 13 financial audit assignments. As for local council audits, the CDR will be involved in reviewing 41 local council audits contracted out to local mid-tier audit firms.

To ensure quality and completeness of the audit file and for efficient and effective audit process the following templates have been developed and tested and will be implemented during the course of 2016 audit cycle.

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

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

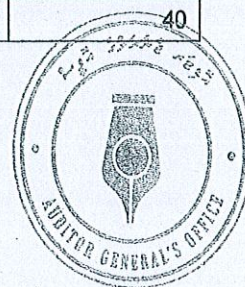
Planned Outputs

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

	Assignments	Budgeted Hours
	Cycle 2013-2014	
1	MALDIVES CIVIL AVIATION AUTHORITY	500
2	MALDIVES CUSTOMS SERVICES	1,500
3	MALDIVES INLAND REVENUE AUTHORITY	1,500
4	MALDIVES NATIONAL UNIVERSITY	1,500
5	MINISTRY OF ECONOMIC DEVELOPMENT	1,900
6	MINISTRY OF FINANCE & TREASURY	1,800
7	PRESIDENT'S OFFICE	1,500
8	PUBLIC DEBT 2013	500
9	PUBLIC DEBT 2014	1,000
10	PUBLIC DEBT 2015	1,000



11	STATE CONSOLIDATED F/S 2014	1,500
12	STATE CONSOLIDATED F/S 2015	1,500
13	B:IC: GOIDHOO COUNCIL	40
14	DH:AC: SOUTH NILANDHEATHOLHU ATOLL COUNCIL	40
15	DH:IC: BAN'DIDHOO COUNCIL	40
16	DH:IC: HULHUDHELI COUNCIL	40
17	DH:IC: KUDAHUVADHOO COUNCIL	40
18	DH:IC: MAAEN'BOODHOO COUNCIL	40
19	DH:IC: RIN'BUDHOO COUNCIL	40
20	F:AC: NORTH NILANDHEATHOLHU ATOLL COUNCIL	40
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26	L:IC: MAABAIHOO COUNCIL	40
27	L:IC: MAAVAH COUNCIL	40
28	L:IC: MUNDOO COUNCIL	40
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30	SH:IC: MILANDHOO COUNCIL	40
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36	K:IC: HURAA COUNCIL	40
37	K:IC: KAASHIDHOO COUNCIL	40
38	K:IC: MAAFUSHI COUNCIL	40
39	K:IC: THULUSDHOO COUNCIL	40
40	TH:AC: KOLHUMADULU ATOLL COUNCIL	40
41	TH:IC: BURUNI COUNCIL	40
42	TH:IC: DHIYAMIGILI COUNCIL	40
43	TH:IC: GAADHIFFUSHI COUNCIL	40
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48	TH:IC: MADIFUSHI COUNCIL	40
49	TH:IC: OMADHOO COUNCIL	40
50	TH:IC: THIMARAFUSHI COUNCIL	40
51	TH:IC: VANDHOO COUNCIL	40



52	TH:IC: VEYMANDOO COUNCIL	40
53	TH:IC: VILUFUSHI COUNCIL	40
	TOTAL HOURS REQUIRED (C)	17,340

Resource summary

Total number of hours required	17,340
Total number of hours available	4,354
Resource surplus	(12,986)



Audit Office Regional Branch (Audits to be carried out)

Audit responsibility

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

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

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

- i. Carryout the interim financial statements audits works of the sub-entities of accountable government agencies so as to assist the Auditor General to timely deliver upon the financial statements audits as mandated upon by the Public Finance Law. For 2017 the regional office has been assigned to undertake the interim audits of sub entities relating to FY 2016;
- ii. Carryout the enhanced audit assurance of financial statements audits of accountable agencies relating to FY 2017 by conducting financial audits of 04 regional hospitals, 04 Atoll Education Centers and 08 courts;
- iii. Undertake the financial statements audits of all local councils based in the 4 southern atolls for FY 2016 which amounts 30 local council audits;
- iv. Assist the Performance, Compliance and Special Audits Departments to undertake the audits of entities and projects in the southern atolls – although no planned audits have been allocated it is likely that there would be ad-hoc requests for such audits.
- v. Once the regional office is operational it is expected that the regional office would be undertaking some reviews based on the complaints from public as well as requests from government entities based in the southern atolls.

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

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

Audits to be carried-out by Consolidation Debt and Revenue Audit Department

1. MIRA office Addu City

Audits to be carried-out on request by SOE Department

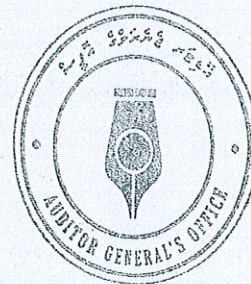
2. Fenaka
3. Hithadhoo Court
4. Hithadhoo Ports Ltd



5. MRDC
6. Post Office
7. Maradhoo Feydhoo Court
8. High Court in Meedhoo
9. Gdh. Rathafandhoo Court
10. Gdh. Thinadhoo Court
11. Ga. Dhaandhoo Court
12. Ga. Villingili Court
13. Gn. Fuvahmulaku Court

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

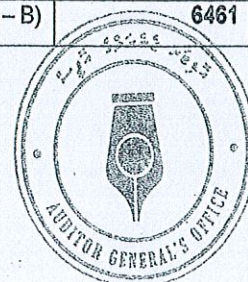
14. Feydhoo School
15. Maldives Customs Services
16. Addu Atoll Regional Hospital
17. Addu City Council
18. Hithadhoo School
19. Maldives Customs Services
20. Sharafudheen School
21. S. Meedhoo Shamsudheen School
22. Family and Childrens Service Centre
23. Drug Rehabilitation Centre .
24. Housing Ministry Office - Addu City
25. Addu High School
26. GA. Atoll Atoll Council
27. G.Dh. Atoll Faresmāathodaa Council
28. G.Dh. Atoll Fioree Council
29. G.Dh. Atoll Gadhoo Council
30. G.Dh. Atoll Hoadedhoo Council
31. G.Dh. Atoll Madaveli Council
32. G.Dh. Atoll Nadella Council
33. G.Dh. Atoll Rathafandhoo Council
34. G.Dh. Atoll AEC
35. G.Dh. Atoll Council
36. G.Dh. Atoll Hospital
37. G.Dh. Atoll Thinadhoo Council
38. G.Dh. Atoll Vaadhoo Council
39. GA. Dhaandhoo Council
40. GA. Dhevadhoo Council
41. GA. Gemanafushi Council
42. GA. Kanduhulhudhoo Council
43. GA. Kodey Council



44. GA. Maamendhoo Council
45. GA. Nilandhoo Council
46. GA. Kolamaafushi Council
47. GA. Atoll AEC
48. GA. Atoll Hospital
49. GA. Vilingili Council
50. Fuahmulaku Dhandimagu Council
51. Fuahmulaku Dhiguvaadu Council
52. Fuahmulaku Dhoonigamu Council
53. Fuahmulaku Funaadu Council
54. Fuahmulaku Hoadhadu Council
55. Fuahmulaku Maadhadu Council
56. Fuahmulaku Maalegam Council
57. Fuahmulaku Miskihmagu Council
58. Fuahmulaku School
59. Fuahmulaku Atoll Council
60. Gn. Atoll Education Centre
61. Gn. Atoll Hospital
62. Hafiz Ahmed School

Staff resources

	INPUTS	HOURS
Managers	35 hrs. x 52 wks. x 01 staff	1,820
Senior Auditors	35 hrs. x 52 wks. x 01 staff	1,820
Assistant Auditors	35 hrs. x 52 wks. x 05 staff	9100
TOTAL (A)		12,740
Less Non-Audit Work Hours		
Public Holidays	20 days x 7hrs x 07 staff	980
Annual Leave	30 days x 7hrs x 07 staff	1470
Family responsibility leave	10 days x 7hrs x 07 staff	490
Sick Leave	12 days x 7hrs x 07 staff	588
Management	(1,820) x 50%	910
In-house training (CPD)	52 hrs. x 7 staff	364
Short term Courses – India/Malaysia/Sri Lanka)	50 days x 7 hrs.	350
Maternity leave	60 days x 7 hrs. x 1 staff	420
Release from work for exam	46 days x 7 hrs.	322
Hrs. lost due to Ramadan	22 days x 2.5 hrs. x 07 staff	385
TOTAL (B)		6279
	NET HOURS AVAILABLE (A – B)	6461



Strategy

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Accountable Officers by 31st May of every year, pursuant to section 36 (a) of the Law on Public Finance (Law No. 3/2006). Section 35 (a) of the same law also stipulates that the accountable officer of the accountable agencies to submit their financial statements to the Auditor General for audit by 31st March every year.

Planned outputs

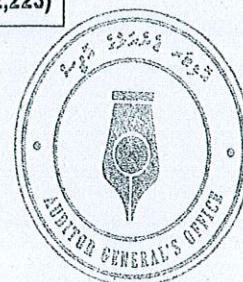
AUDIT JOBS	Budget hours	
1.Feydhoo School	140	18-Feb-2017
2.Maldives Customes Services	140	
3.Addu Atoll Regional Hospital	168	17-Mar-2017
4.Addu City Council	196	10-Mar-2017
5.FENAKA	168	
6.Hithadhoo Court	75	19-May-2017
7.Hithadhoo Ports LTD	140	
8.Hithadhoo School	140	04-Feb-2017
9.Maldives Customs Services	140	
10.MRDC	196	
11.Post Office	75	
12.Project and Special Audits - as and when requested by PSAD.	300	
13.Sharafudheen School	168	04-Feb-2017
14.Maradhoo Feydhoo Court	75	05-May-2017
15.High Court Branch in Meedhoo	84	28-Apr-2017
16.S. Meedhoo Shamsudheen School	112	21-Apr-2017
17.Family and Childrens Service Centre	140	
18.Drug Rehabilitation Centre	140	
19.Housing Ministry Office - Addu City	140	
20.MIRA Office - Addu City	140	
21.Addu High School	140	
22.GA. Atoll Atoll Council	140	07-Apr-2017
23.G.Dh. Atoll Faresmaathodaa Council	140	28-Jul-2017
24.G.Dh. Atoll Fioree Council	140	14-Jul-2017
25.G.Dh Rathafandhoo Court	75	21-Jul-2017
26.G.Dh. Atoll Gadhoo Council	140	18-Aug-2017
27.G.Dh. Atoll Hoadedhoo Council	140	23-Jun-2017
28.G.Dh. Atoll Madaveli Council	140	16-Jun-2017
29.G.Dh. Atoll Nadella Council	140	31/06/2017



30.G.Dh. Atoll Rathafandhoo Council	140	05-Jul-2017
31.G.Dh Thinadhoo Court	75	17-Mar-2017
32.G.Dh. Atoll AEC	168	10-Mar-2017
33.G.Dh. Atoll Council	168	24-Mar-2017
34.G.Dh. Atoll Hospital	140	29/02/2017
35.G.Dh. Atoll Thinadhoo Council	140	31-Mar-2017
36.G.Dh. Atoll Vaadhoo Council	140	11-Aug-2017
37.GA. Dhaandhoo Council	140	08-Sep-2017
38.GA. Dhevadhoo Council	140	31-Aug-2017
39.GA. Gemanafushi Council	140	06-Oct-2017
40.GA. Kanduhulhudhoo Council	140	13-Oct-2017
41.GA. Kodey Council	140	29-Sep-2017
42.GA. Dhaandhoo Court	75	22-Sep-2017
43.GA. Maamendhoo Council	140	29-Sep-2017
44.GA. Nilandhoo Council	140	08-Sep-2017
45.GA. Viligili Court	75	22-Sep-2017
46.GA. Kolamaafushi Council	140	25-Aug-2017
47.GA. Atoll AEC	168	31-Mar-2017
48.GA. Atoll Hospital	140	24-Mar-2017
49.GA. Vilingili Council	168	14-Apr-2017
50.Fuahmulaku Dhandimagu Council	140	09-Jun-2017
51.Fuahmulaku Dhiguvaadu Council	140	16-Jun-2017
52.Fuahmulaku Dhoonigamu Council	140	23-Jun-2017
53.Fuahmulaku Funaadu Council	140	05-Jul-2017
54.Fuahmulaku Hoadhadu Council	140	28-Jul-2017
55.Fuahmulaku Maadhadu Council	140	21-Jul-2017
56.Fuahmulaku Maalegam Council	140	30-Jun-2017
57.Fuahmulaku Miskihmagu Council	140	14-Jul-2017
58.Fuahmulaku School	112	21-Apr-2017
59.Fuhmulaku Atoll Council	168	31-May-2017
60.Gn. Atoll Education Centre	168	07-Apr-2017
61.Gn. Atoll Hospital	140	28-Apr-2017
62.Gn. Fuvahmulaku Court	75	05-May-2017
63.Hafiz Ahmed School	112	14-Apr-2017
AUDIT HOURS REQUIRED (C)	8,684	

Resource Summary

Total number of hours available (A-B)	6,461
Total number of hours required (C)	8,684
Resource shortage	(2,223)



فهرست اسامی و عناوین کارکنان و پست‌های سازمانی و واحدهای سازمان

سازمان

تاریخ: 13 شهریور 1396

✓	فراخوانی کارکنان	-	فراخوانی کارکنان	فراخوانی کارکنان
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19.10.2015	25 شهریور	00:15	✓	✓	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19.10.2015	24 شهریور	00:35	✓	✓	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19.10.2015	23 شهریور	01:05	✓	✓	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19.10.2015	22 شهریور	00:45	✓	✓	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18.10.2016	21 شهریور	00:05	✓	✓	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
شعبه	اداره	تفویض	معاونت امور حقوقی و امور مجلس	سازمان	اداره	اداره	اداره	اداره	اداره	اداره	اداره	اداره	اداره	اداره	اداره	اداره	اداره
05	2:45	05	05	05	05	00	00	04	02	03	04	02	05	03	04	05	05