



مجلس خبرگان راهبردی

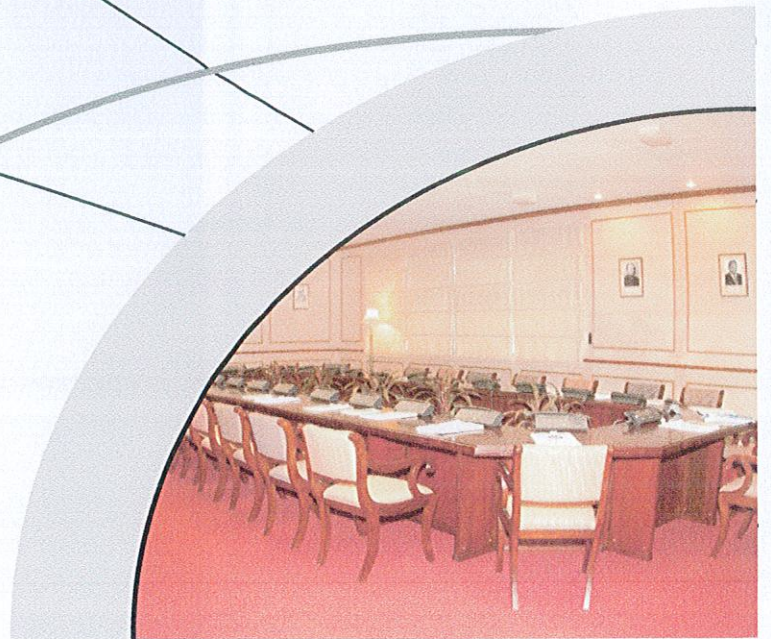
# تجدید نظر در آیین دادرسی کیفری

2015

برگزار شد مراسم تجدید نظر در آیین دادرسی کیفری و در خصوص وضعیت رسیدگی و "سوءبررسی"  
در خصوص روند فرآیند رسیدگی و رسیدگی در خصوص وضعیت رسیدگی و "سوءبررسی"  
در خصوص روند رسیدگی و "سوءبررسی" در خصوص وضعیت رسیدگی و "سوءبررسی"  
در خصوص روند رسیدگی و "سوءبررسی"

20 شهریور 2015

مجلس خبرگان راهبردی: دوما/2015/م-19





تعليم  
وزارة

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بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



## مركز التعلیم و تربیت

دہلی

مدرسہ اسلامیہ

رہنمائی کے لئے یہ کتاب لکھی گئی ہے اور اس میں اسلامی تعلیم و تربیت کے بارے میں  
معلومات فراہم کی گئی ہیں۔ اس کتاب کو پڑھ کر آپ کو اسلامی تعلیم و تربیت کے بارے میں  
خوبی سے سمجھنے میں مدد ملے گی اور آپ اسے اپنے طلبہ کو سکھانے میں بھی  
مساعدت فراہم کر سکیں گے۔

### 1.0 مآخذ و حوالے

مدرسہ اسلامیہ دہلی کے قیام (2010) کے 100 ویں سال کی تقریب (ر) کے 6 ویں اجلاس کے فیصلے، تعلیم و تربیت کے  
مآخذ و حوالے کے بارے میں اس کتاب میں تفصیلاً ذکر کیا گیا ہے اور اس میں اسلامی تعلیم و تربیت کے  
مآخذ و حوالے کے بارے میں تفصیلاً ذکر کیا گیا ہے اور اس میں اسلامی تعلیم و تربیت کے  
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19 11 1942

Dear Mr. [Name]

I have received your letter of the 11th inst.

and am sorry that I cannot give you a more

definite answer at this time.

The matter is still under consideration.

I will be glad to discuss it with you

at any time you wish.

Very truly yours,

[Name]

[Title]

[Address]

[City, State, Zip]

*[Handwritten signature]*



02/24/2014

Dear Mr. [Name],

I am writing to you regarding the [Topic] of [Project/Event].

The [Topic] is a very important part of our [Organization/Department].

We are currently in the process of [Action] and your input is crucial.

I would like to discuss this with you at your earliest convenience.

Please let me know if you have any questions or need further information.

Thank you for your time and attention.

Sincerely,

[Name]

[Title]

[Address]

[City, State, Zip]



[Name]

[Title]







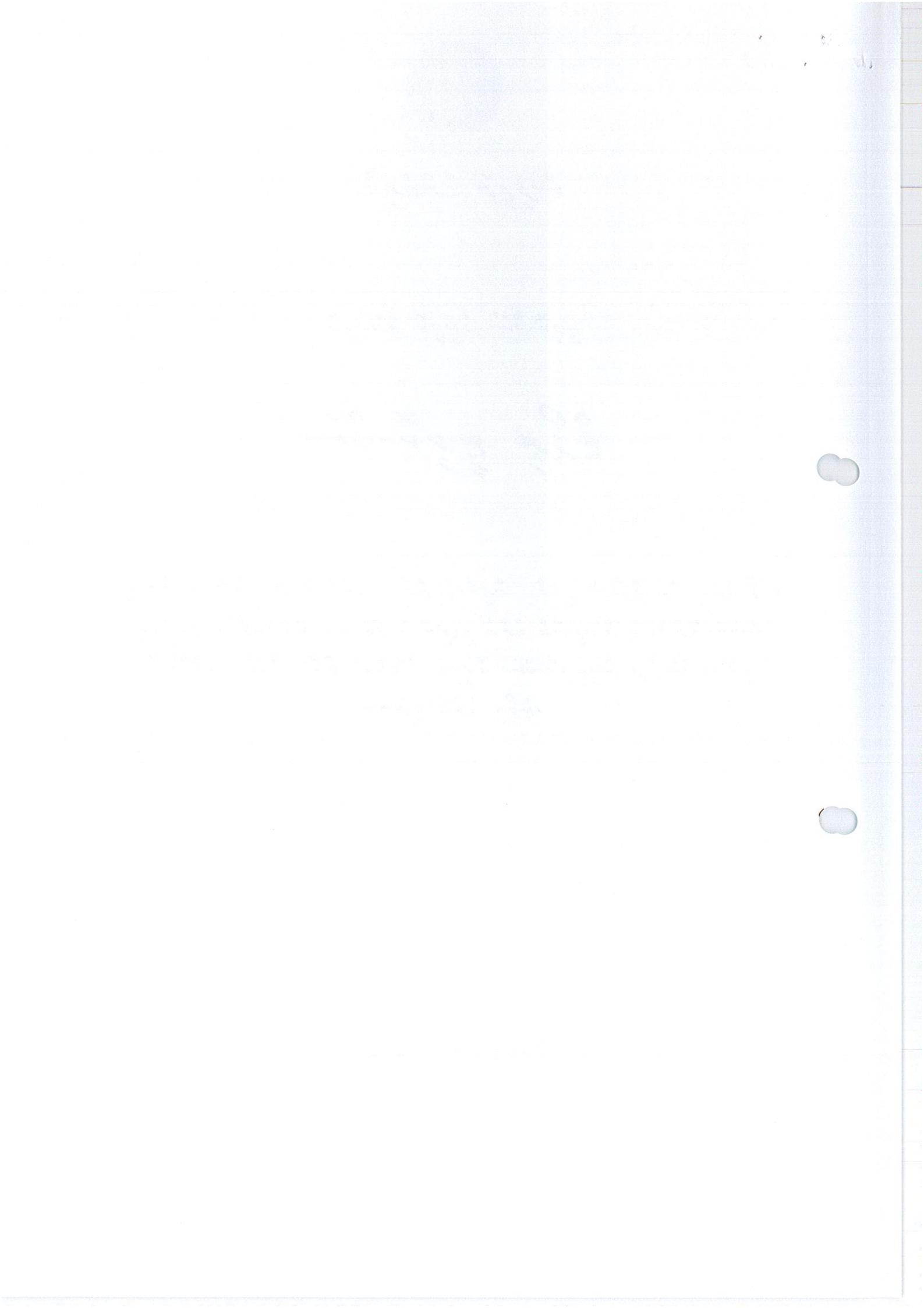


# ملفوظات مولانا محمد رفیع

مولانا محمد رفیع صاحب مدظلہ العالی سے ملاقات

سیدنا مولانا محمد رفیع صاحب مدظلہ العالی سے ملاقات

مولانا محمد رفیع صاحب مدظلہ العالی سے ملاقات  
مولانا محمد رفیع صاحب مدظلہ العالی سے ملاقات  
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مولانا محمد رفیع صاحب مدظلہ العالی سے ملاقات









مركز التعلیم و تربیت

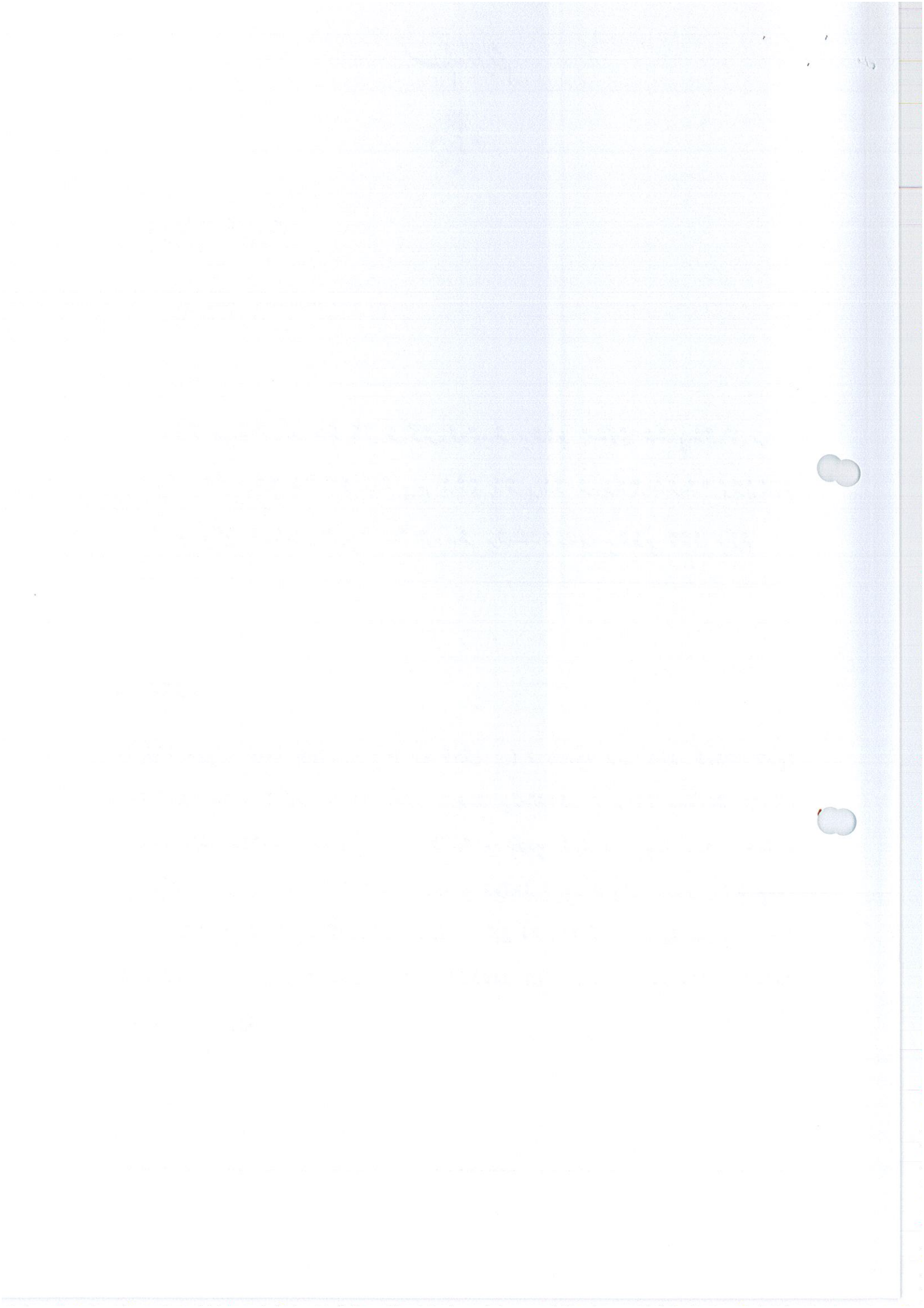
دہلی

پروفیشنل

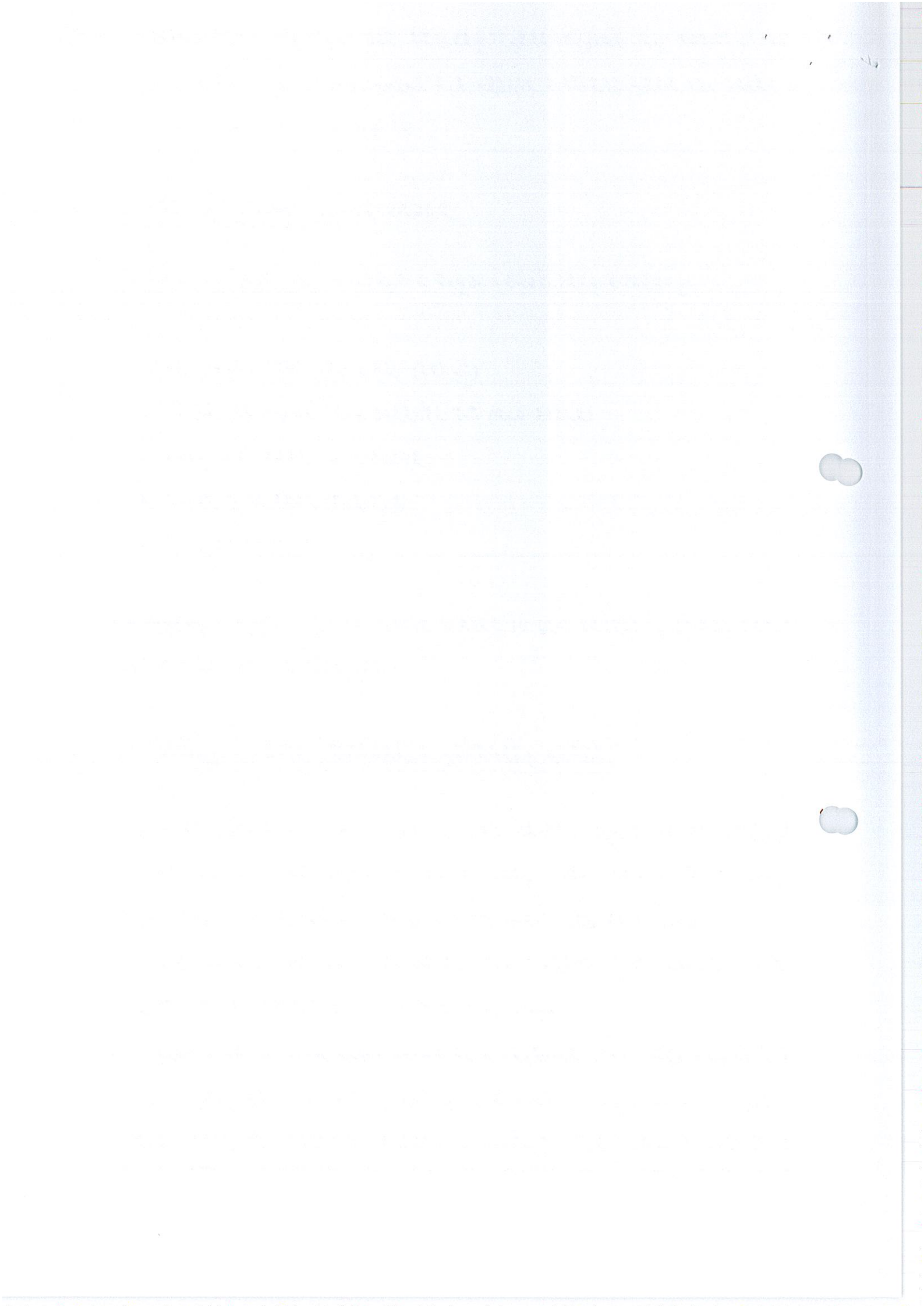
رہنما کے لئے تیار کیا گیا ہے۔ اس میں درج ذیل باتوں پر روشنی ڈالی گئی ہے۔  
اس میں درج ذیل باتوں پر روشنی ڈالی گئی ہے۔  
اس میں درج ذیل باتوں پر روشنی ڈالی گئی ہے۔

1.0 مقررہ

مقررہ (2010) کے تحت 100 سے زائد (ر) کے 6 کے لئے، درج ذیل باتوں پر روشنی ڈالی گئی ہے۔  
اس میں درج ذیل باتوں پر روشنی ڈالی گئی ہے۔  
اس میں درج ذیل باتوں پر روشنی ڈالی گئی ہے۔  
اس میں درج ذیل باتوں پر روشنی ڈالی گئی ہے۔  
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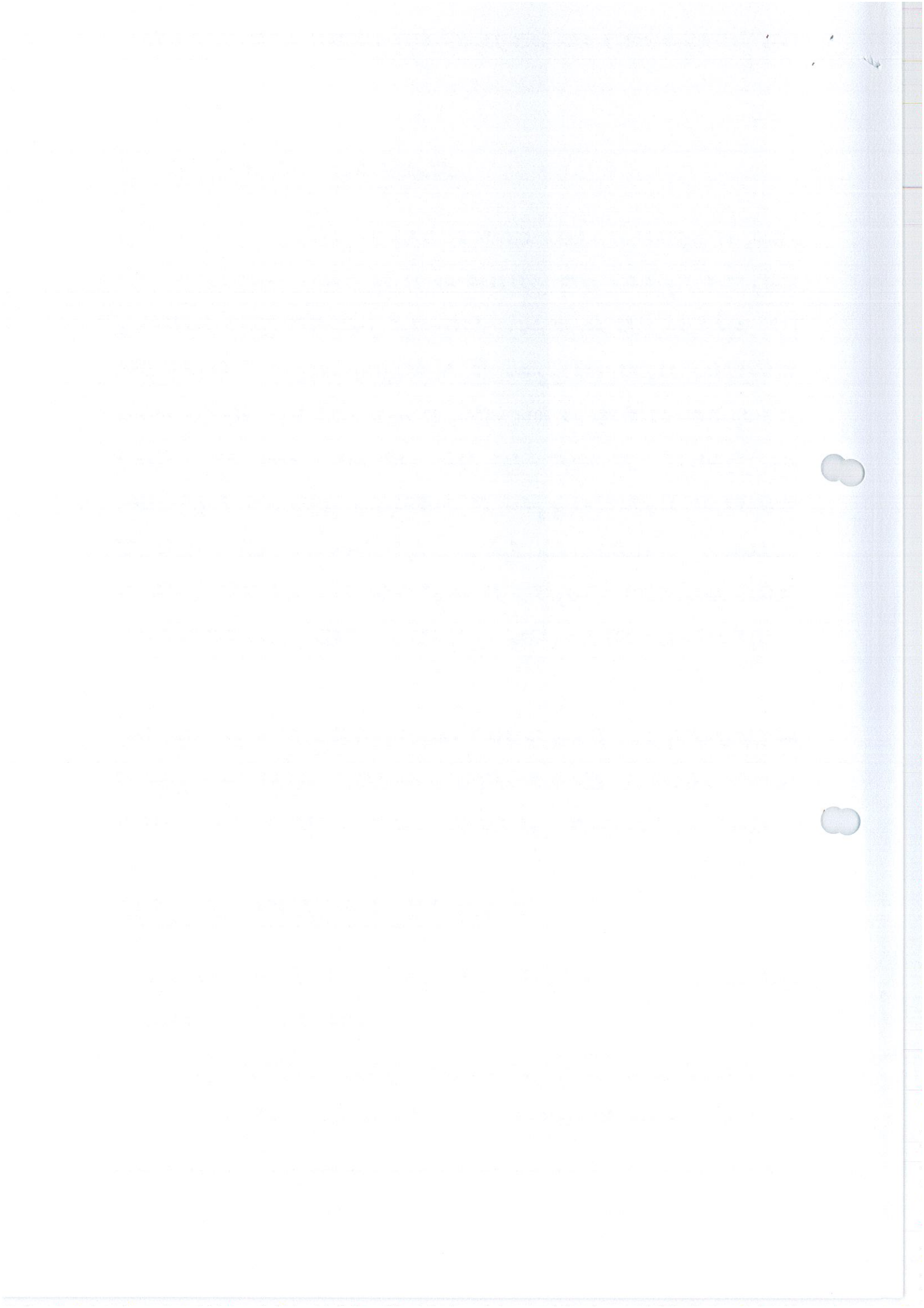












این قرارداد بر مبنای اصل و کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران  
و بر مبنای کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران  
این قرارداد در تاریخ ۱۳۹۳/۰۶/۱۹ در تهران منعقد گردید و در تاریخ ۱۳۹۳/۰۸/۱۱ در تهران  
تجدید و تصدیق گردید و در تاریخ ۱۳۹۳/۰۸/۱۱ در تهران تجدید و تصدیق گردید - 168

CA/57/2014/5 (19 شهریور 2014) به پیوسته است و این قرارداد تصدیق شده است

### 5.0 - نحوه پرداخت هزینه ها:

بر اساس این قرارداد نحوه پرداخت هزینه ها به شرح زیر است: "این قرارداد بر مبنای اصل و کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران  
و بر مبنای کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران" - نحوه پرداخت هزینه ها 05 و سایر  
تفصیلات در قرارداد مذکور درج شده است

1. بر اساس این قرارداد نحوه پرداخت هزینه ها به شرح زیر است: "این قرارداد بر مبنای اصل و کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران  
و بر مبنای کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران" - نحوه پرداخت هزینه ها 05 و سایر  
تفصیلات در قرارداد مذکور درج شده است

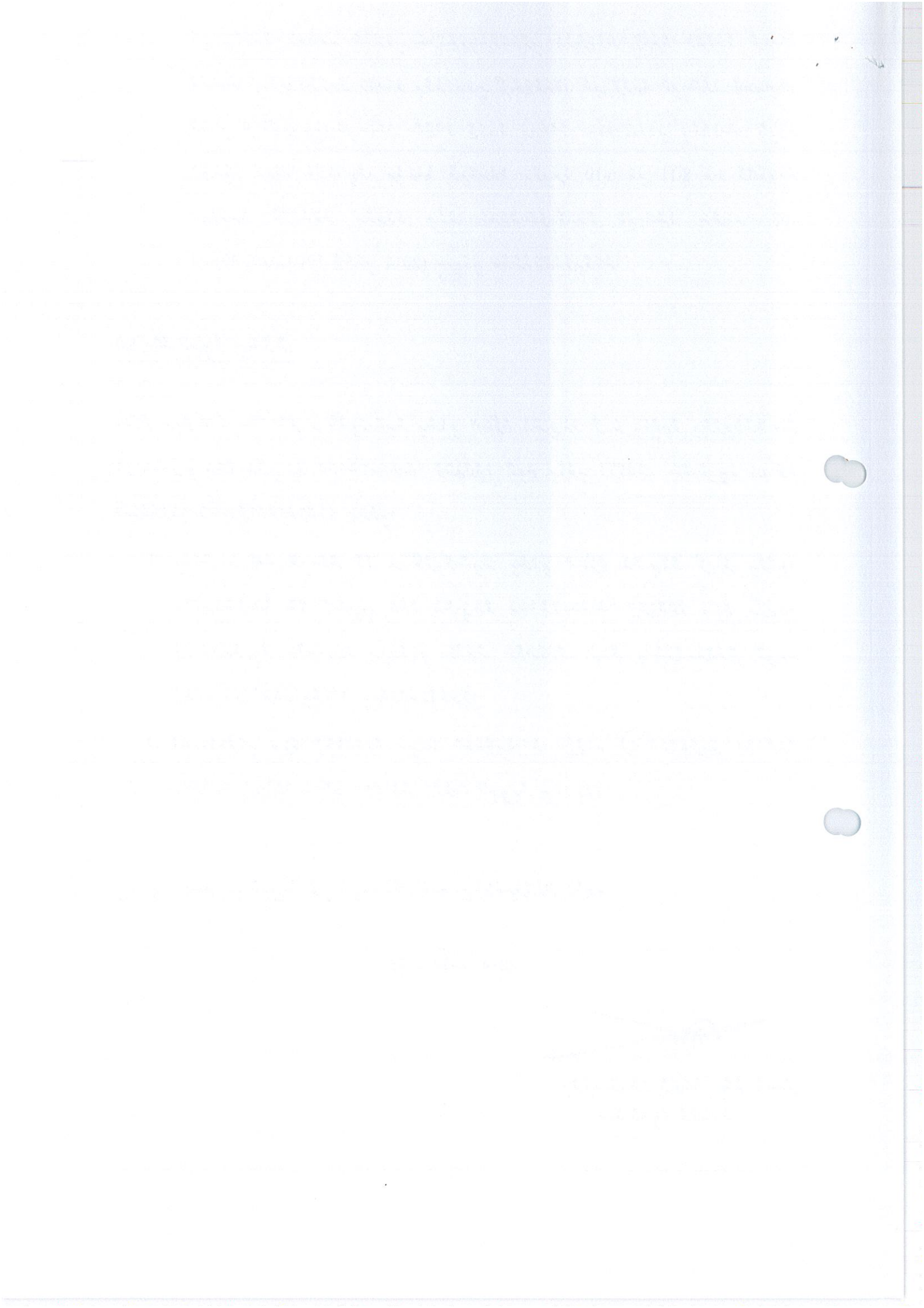
2. در صورتیکه صورتی در قرارداد مذکور درج نشده باشد، نحوه پرداخت هزینه ها به شرح زیر است: "این قرارداد بر مبنای اصل و کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران  
و بر مبنای کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران" - نحوه پرداخت هزینه ها 05 و سایر  
تفصیلات در قرارداد مذکور درج شده است

و در صورتیکه در قرارداد مذکور درج نشده باشد، نحوه پرداخت هزینه ها به شرح زیر است: "این قرارداد بر مبنای اصل و کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران  
و بر مبنای کپی و تصدیق شده است از طرف شرکت توسعه و عمران تهران" - نحوه پرداخت هزینه ها 05 و سایر  
تفصیلات در قرارداد مذکور درج شده است

25 شهریور 2014



دو طرف قرارداد  
سهام - نحوه پرداخت هزینه ها









REPORT NO : 7-FIN-2013-39

10 OCTOBER 2013

## **Auditor General's Report**

**SUPPORT NPM FOR THE EFFECTIVE IMPLEMENTATION OF  
SPT AND NPM RECOMMENDATIONS**

**HUMAN RIGHT COMMISSION OF THE MALDIVES**

**FINANCIAL PERIOD 18TH APRIL 2012 TO 30TH JANUARY 2013**

info@audit.gov.mv www.audit.gov.mv

AUDITOR GENERAL'S OFFICE

Phone : 3323939 Fax : 3316430

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



## AUDITOR GENERAL'S OFFICE

Malé, Republic of Maldives

### **AUDITOR GENERAL'S REPORT TO THE HUMAN RIGHTS COMMISSION OF THE MALDIVES ON THE PROJECT TITLED "SUPPORT NPM FOR THE EFFECTIVE IMPLEMENTATION OF SPT AND NPM RECOMMENDATIONS"**

We have audited the accompanying Statement of Receipts and Payments of the project titled "Support NPM for the Effective Implementation of SPT and NPM Recommendations", for the period between 18<sup>th</sup> April 2012 and 31<sup>st</sup> January 2013 financed under the grant agreement number GLO/09/HC/07-B453 signed between the United Nations Development Program (UNDP) and the Human Rights Commission of the Maldives (HRCM).

#### **Management's responsibility for the Statement of Receipts and Payments**

Management is responsible for the presentation and fair preparation of the Statement of Receipts and Payments in accordance with the financial reporting requirements of the Donor agency. This responsibility includes; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Auditors' Responsibilities**

Our responsibility is to express an opinion on this Statement of Receipts and Payments based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the



audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the entity's preparation and fair presentation of the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified audit opinion.

### **Unqualified Opinion**

In our opinion, the statement of Receipts and Payments present a true and fair view of the financial performance of the project for the period from 18<sup>th</sup> April 2012 to 31<sup>st</sup> January 2013 in accordance with the financial reporting requirements specified in the grant agreement.

### **Review of Project Progress**

Without qualifying our opinion, we draw attention to the following management issues observed from our review of the project's progress.

#### **1. Maintenance of stock of posters and booklets**

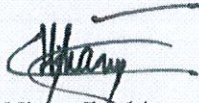
We observed that HRCM had not maintained the stock of posters and booklets which had been printed for the purpose of the project in accordance with public financial regulations. Though there was a sheet specifying the minimum amounts to be sent to various custodial centres, there was no record of the person taking the documents as the sheet did not bear the name and signature of the person and the balance of posters and booklets in hand could not be verified through the document. As such, there is a risk that the books and posters may get lost without such instances being detected. Furthermore, the books and posters had not been kept in a secure place which further increases the risk of items missing without being detected.



**Recommendation:**

As per clause 3.01 (g) of the public financial regulations, all the funds should be used in the manner specified in the financial regulations and the clause 6.19 of the regulations stipulate that state entities shall maintain stock records of books or other items of this nature received in accordance with the guidelines specified in clause 8.11 of the regulation. As such HRCM is advised to securely store the booklets and the posters printed and maintain stock records in accordance with the clause 6.19 and 8.11 of the public financial regulations.

10<sup>th</sup> October 2013

  
Niyaz Ibrahim  
Auditor General





# **IMPLEMENTATION OF SPT AND NPM RECOMENDATIONS**

## **Statement of Receipts and Payments for the period 30th January 2013**

**HUMAN RIGHTS COMMISSION**

HUMAN RIGHTS COMMISSION OF THE MALDIVES

OPCAT-003 (SUPPORT NPM FOR THE EFFECTIVE IMPLEMENTATION OF OFSUBCOMMITTEE ON PREVENTION ON PREVENTION OF TORTURE (SPT) AND NATIONAL PREVENTION MECHANISM (NPM) RECOMMENDATIONS

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 18<sup>TH</sup> APRIL 2012 TO 30<sup>TH</sup> JANUARY 2013

<b>Grant Budget Total :</b>	13,200.00	<b>Period covered:</b>		
		<b>Location:</b>	Maldives	
<b>Total Actual Disbursements :</b>	0			
<b>Total Remaining Commitments:</b>				
<b>Category of Expenses by Activities</b>	<b>Grant Budget (USD \$)</b>	<b>Actual Disbursements (USD \$)</b>	<b>Balance (as of 31.01.2013) (USD \$)</b>	<b>Commitments for remaining activities */</b>
<b>Activity 1. (Description)</b>				
<b>Requirements:</b>				
<b>Human resources</b>				
Personnel (local staff), consultants				
<b>Travel (for core personnel &amp; consultants)</b>				
Airfare, accommodation, subsistence				
<b>Sub-contracts</b>				
External printing, interpretation/translation, advertising and promotion	13,200.00	6,399.35		
<b>Training and seminars activities</b>				
Training activities, organization of seminar/workshop, airfare/accommodation/subsistence for participants, local transportation, rental of conference space and equipment		379.00		
<b>Procurement</b>				
Office equipment and furniture, computers, operational equipment, stationery and expendable supplies, books				
<b>Other operating costs</b>				
Communications, miscellaneous services				
<b>Sub-total Activity 1.</b>				
<b>Grand Total by Activities</b>	<b>13,200.00</b>	<b>6778.35</b>	<b>6421.65</b>	

Management of the Project is responsible for the preparation and presentation of these financial statements.

Signed for and on behalf of the Project:

Name of officer

1. Jeelhan Mahmood
2. MOOMINA WAHEED

Signature

*Jeelhan Mahmood*  
*Moomina Waheed*

The accounting policies and notes on pages 06 through 08 form an integral part of the financial statements.

10<sup>th</sup> October 2013



## HUMAN RIGHTS COMMISSION OF THE MALDIVES

### OPCAT-003 (SUPPORT NPM FOR THE EFFECTIVE IMPLEMENTATION OF OFSUBCOMMITTEE ON PREVENTION ON PREVENTION OF TORTURE (SPT) AND NATIONAL PREVENTION MECHANISM (NPM) RECOMMENDATIONS

#### NOTES TO THE STATEMENT OF RECEIPTS AND PAYMENTS

##### 1. PROJECT INFORMATION

###### 1.1 Project Objectives

The main objective of the project is to provide information to the people being detained or the people who have been detained on their rights to and to ensure that the relevant authorities adhere to ethical guidelines and practices, while ensuring that the detainees are being treated in a fair manner. However, for simplicity, the objectives of the project have been classified as follows;

- (a) To increase the awareness of expatriate detainees and authoritative officers on the rights of detainees at the time of arrest;
- (b) To implement the recommendations put forward by SPT regarding informing the rights at the time of arrest in a more systematic way;
- (c) To solve the issue of the language barrier while communicating with expatriate detainees; and
- (d) To eliminate possible occurrence of torture during the time of arrest

###### 1.2 Project Activities

The project was divided into three sub-components with the project being considered complete after the completion of all the components within the stipulated deadline for the whole project. However, there were no significant dates for the completion of each individual component. The sub-components of the project are as follows:

Sub-component 1.1: Translation of already developed posters and booklets to 10 Languages

Sub-component 1.2: Printing of booklets and Posters

Sub-component 1.3: Distribution of the Posters and booklets to all detention centres and police stations



### **1.3 Project Financing**

The OPCAT had agreed to provide a grant amounting to USD 13,200/- to the Human Rights Commission of the Maldives (HRCM) to finance a set of activities which the latter had agreed to carry out in accordance with the terms and conditions set out in the grant agreement.

It was decided that 80% of the total amount of the grant would be disbursed at the start of the project and the remaining 20% would be disbursed only after the completion of the activities, provided there were outstanding payments to be made in respect of the project activities.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **2.1 Basis of preparation**

The Statement of Receipts and Payments has been prepared in accordance with the accruals basis accounting principles in the format specified in the grant agreement

### **2.2 Revenue recognition**

Revenue is accounted for on the accrual accounting basis. Revenue is recognised to the extent of the amount drawn by the Human Rights Commission from the disbursement approved by NPM, on an accrual basis.

### **2.3 Expenditure recognition**

Expenses are accounted for on an accruals basis. Expenses are recognised in the income and expenditure statement on the basis of a direct association between the cost incurred and the specific project activity.

### **2.4 Presentation currency**

The statement of receipts and payments has presented using the US Dollar as the presentation currency. Where applicable Maldivian Rufiyaa transactions have been converted using the exchange rate of 1 US Dollar being equivalent to MVR 15.



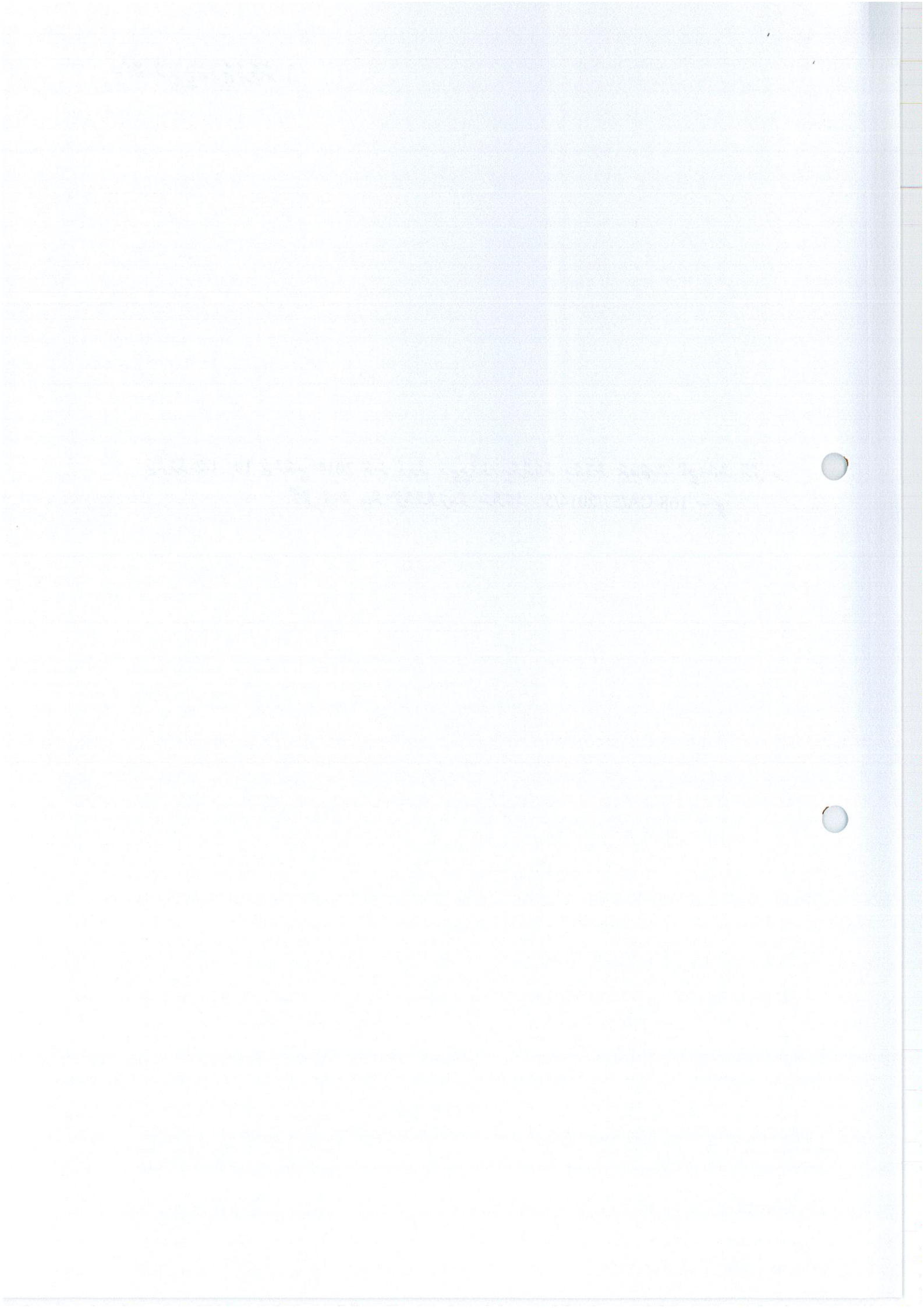
**HUMAN RIGHTS COMMISSION OF THE MALDIVES**  
**OPCAT-003 (SUPPORT NPM FOR THE EFFECTIVE IMPLEMENTATION OF**  
**SPT AND NPM RECOMENDATIONS**  
**NOTES TO THE RECEIPTS AND PAYMENTS**

	As at 31.05.2013 <u>USD</u>
<b>3. GRANT RECEIPTS</b>	
Cash Received by the Project	10,560.00
Add: Amounts held back for future payments	<u>(2,640.00)</u>
Total Grant Value	<u><u>13,200</u></u>
<b>4. Printing cost</b>	
The total contract price for the printing	5,653.33
Less: Deductions due to Late Delivery	(848.00)
Printing of Booklets	1594.02
	<u><u>6399.35</u></u>
<b>5. REFFRESHMENTS</b>	
Refreshment for the Meeting held with Police integrity commission and the Maldives Police Services	379.00
	<u><u>379.00</u></u>
<b>6. Balance as at 31.06.2013</b>	
The Retention payment held back by OPCAT secretariat	2,640.00
Funds not being utilised as per the period	3,781.65
	<u><u>6,421.65</u></u>

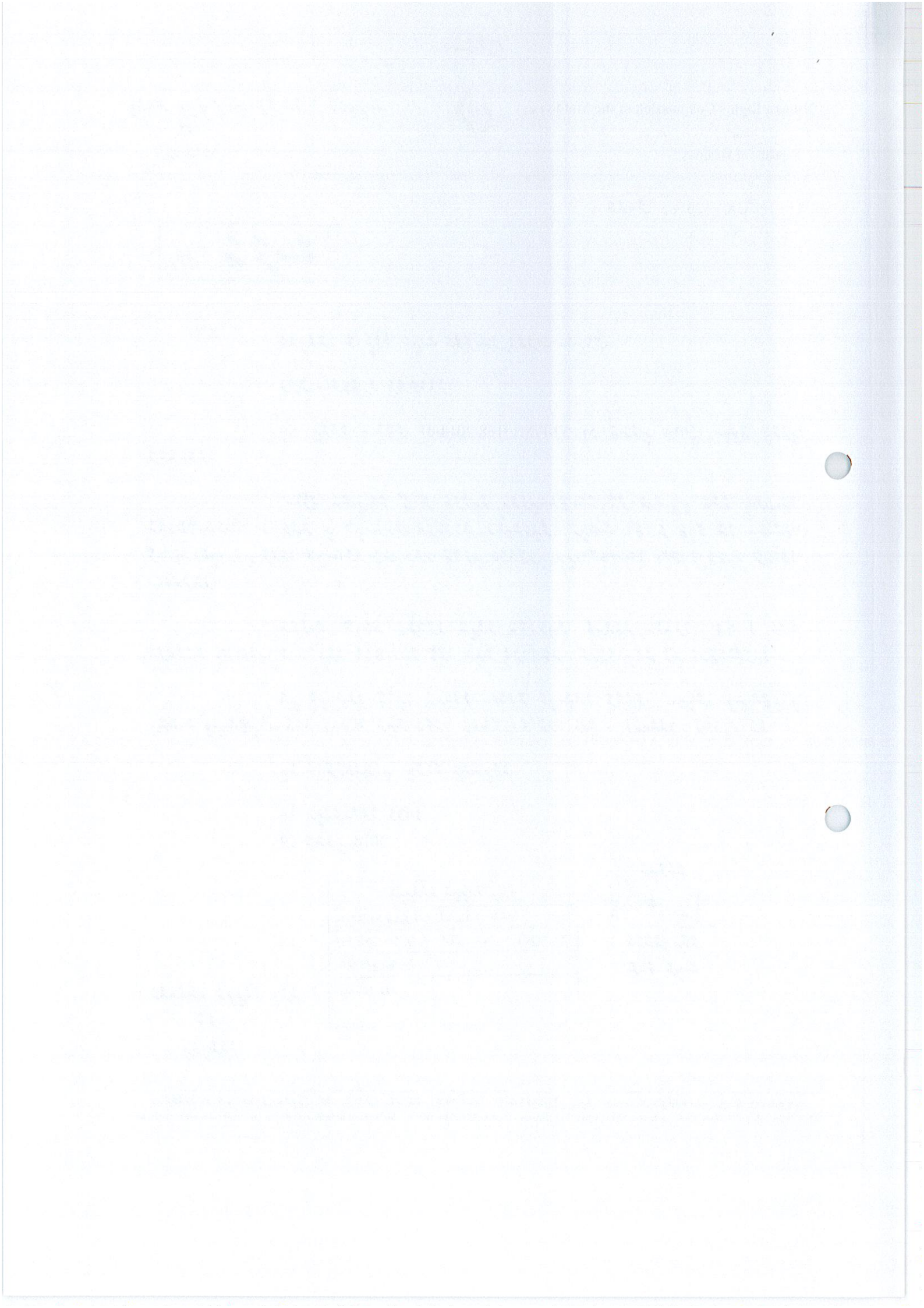
















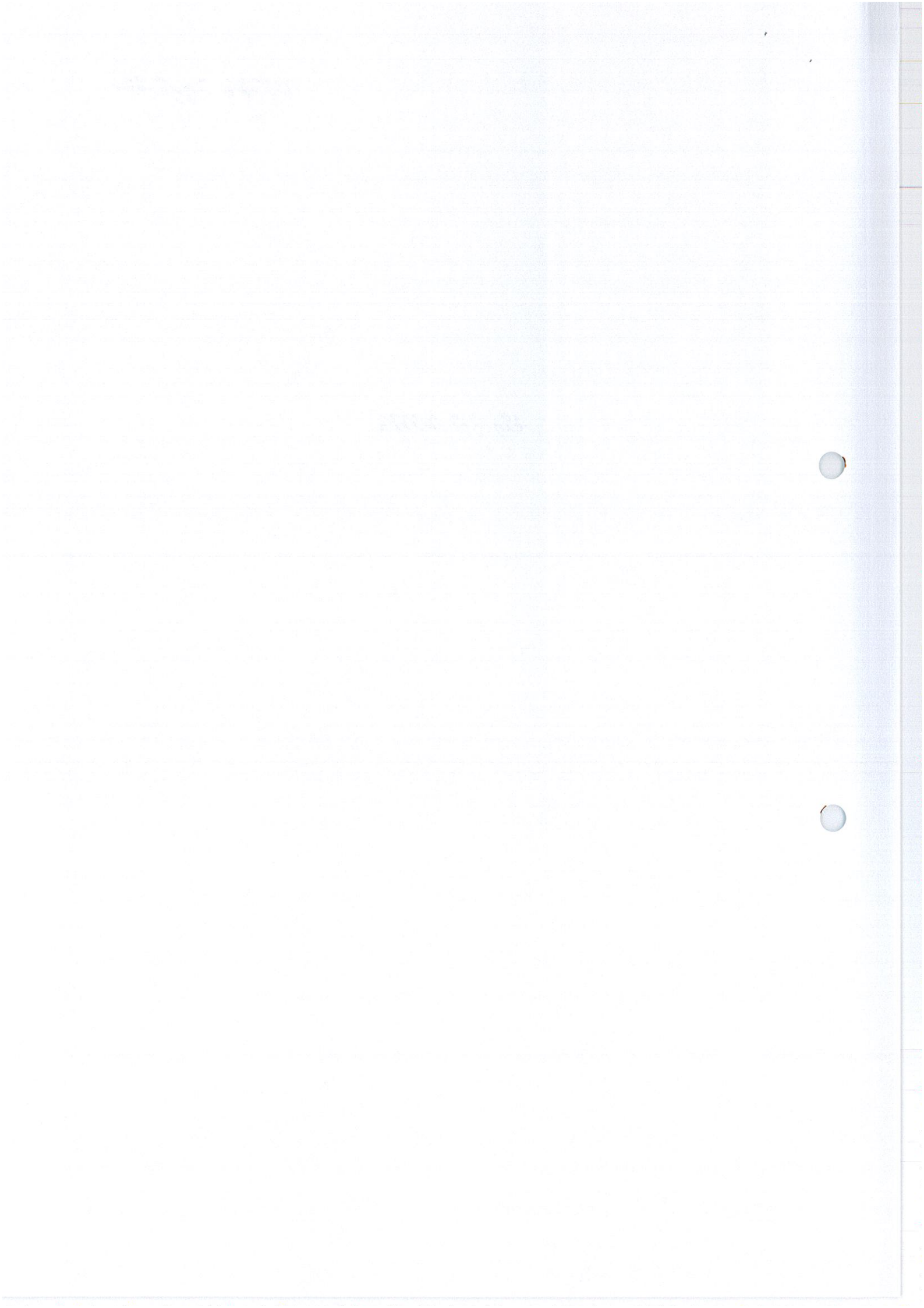






سہ-تاریخ و حروف: 2

حروف: 2: شہید میرزا



ذرائع آمدنی کے تخمینے اور اخراجات اور فروغ کے بارے میں

ذرائع آمدنی کے تخمینے

"اگر ذرائع آمدنی کے تخمینے اور اخراجات کے بارے میں کوئی شک ہے تو اسے اس کے بارے میں پوچھنا چاہئے"

اس کے ساتھ ساتھ اس کے بارے میں کوئی شک ہے تو اسے اس کے بارے میں پوچھنا چاہئے

اس کے ساتھ ساتھ اس کے بارے میں کوئی شک ہے تو اسے اس کے بارے میں پوچھنا چاہئے

✓	ذرائع آمدنی کے تخمینے	نہیں	-	ذرائع آمدنی کے تخمینے	L	تاریخ
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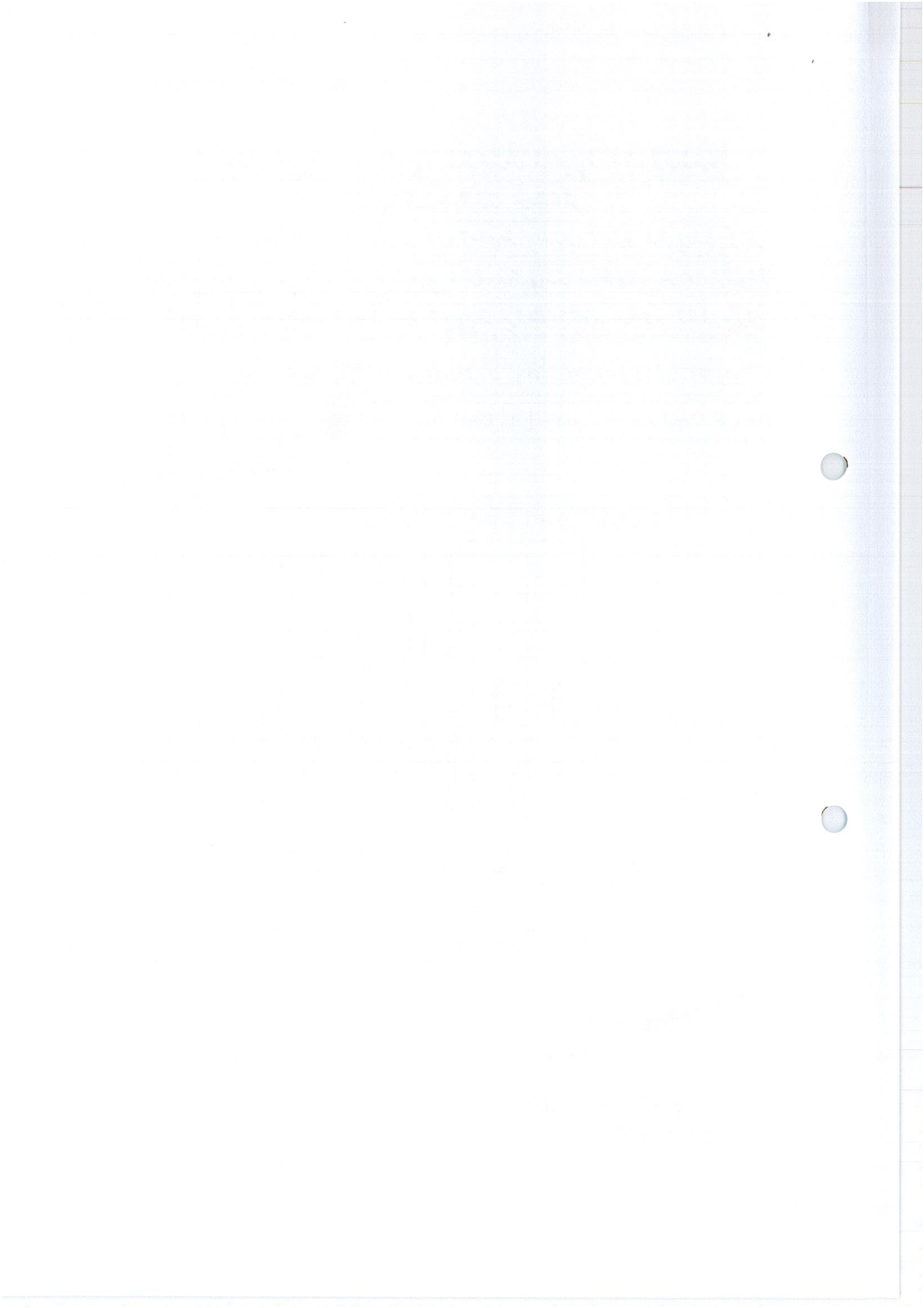
M	ذرائع آمدنی کے تخمینے	0	سے	@	ذرائع آمدنی کے تخمینے
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J	ذرائع آمدنی کے تخمینے
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18.12.2014	05	03:15	✓	✓	✓	✓	✓
			ذرائع آمدنی کے تخمینے	ذرائع آمدنی کے تخمینے	ذرائع آمدنی کے تخمینے	ذرائع آمدنی کے تخمینے	ذرائع آمدنی کے تخمینے
	01	3:15	01	01	01	01	01



ذرائع آمدنی کے تخمینے اور اخراجات کے بارے میں  
سے-ذرائع آمدنی کے تخمینے



عَنْ قَوْلِهِ: 2- شَيْءٌ مِنْهُ





