



ملفوظات قائد اعظم

تجدید و ترمیم

2015

۲۰۰۴ء سے ۲۰۱۱ء تک جاری کیے گئے تقریریں، ریسرچ ڈسکریٹری "تجدید و ترمیم" کے عنوان پر
۲۰۱۱ء سے ۲۰۱۵ء تک جاری کیے گئے تقریریں، ریسرچ ڈسکریٹری
تجدید و ترمیم کے موضوع پر جاری کیے گئے تقریریں۔

29 جلدوں میں 2015

تجدید و ترمیم: دوسرا حصہ/2015/42-ج



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ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

ಶಾಖೆ

ಪ್ರಾಚಾರ್ಯರ ಕಛೇರಿ

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1.0 ಸಂಕ್ಷೇಪ

ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯದ (2010) ಮತ್ತು 100 ನೇ ವಾರ್ಷಿಕ ವಾರ್ಷಿಕ ವರದಿ (ರ) ಮತ್ತು 6 ನೇ ವಾರ್ಷಿಕ ವರದಿ, ಸಂಶೋಧನಾ ಕಾರ್ಯಕ್ರಮದ ಅಧೀನದಲ್ಲಿ
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3. ج مہلکے کے قتل-1.3: قتل عام میں شہداء کی تعداد میں اضافہ اور ان کی شہادتوں کی وضاحت کے ساتھ ساتھ
مہلکے کے قتل عام کے بارے میں 2011 میں جاری کیے گئے ایک مہلکے کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ

4.0- سہ ماہی کے قتل عام کے بارے میں شہادتوں کی وضاحت:

شہادتوں کی وضاحت کے ساتھ ساتھ 17 سہ ماہی کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
2014 میں جاری کیے گئے ایک مہلکے کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ 27 سہ ماہی کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ 04 سہ ماہی کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ 07 سہ ماہی کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ 2011 میں جاری کیے گئے ایک مہلکے کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ 5 سہ ماہی کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ

قوت عام میں شہداء کی تعداد میں اضافہ اور ان کی شہادتوں کی وضاحت کے ساتھ ساتھ 2011 میں جاری کیے گئے ایک مہلکے کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ
شہادتوں کی وضاحت کے ساتھ ساتھ 2 سہ ماہی کے قتل عام کے بارے میں شہادتوں کی وضاحت کے ساتھ ساتھ



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REPORT NO : FIN-2012-17

18 JULY

Auditor General's Report

MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT

MINISTRY OF ENVIRONMENT AND ENERGY

FINANCIAL YEAR 2011



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AUDITOR GENERAL'S OFFICE

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Contents

AUDITOR GENERAL'S REPORT TO THE MINISTRY OF ENVIRONMENT AND ENERGY ON THE MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT	1
Management's responsibility for the financial statements	1
Auditors' Responsibilities	1
Unqualified Opinion	2
Review of Project Progress	3
1. Part A: Regional Solid Waste Program	3
2. Part B: Capacity Building for Environmental Management	3
3. Part C: Technical assistance for strengthened Environmental Management and Monitoring and a Pilot Regional Strategic Environmental Assessment in the North Central Regional	4
4. Part D: Project Management and Communications	5
Other Matters	7
5. Fixed Assets Register	7
STATEMENT OF INCOME AND EXPENDITURE	8
STATEMENT OF FINANCIAL POSITION	9
STATEMENT OF ACCUMULATED FUNDS	10
STATEMENT OF CASH FLOWS	11
NOTES TO THE FINANCIAL STATEMENTS	12



AUDITOR GENERAL'S OFFICE
Malé, Republic of Maldives

AUDITOR GENERAL'S REPORT TO THE MINISTRY OF ENVIRONMENT AND ENERGY ON THE MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT

We have audited the accompanying financial statements including the statement of financial position as at 31 December 2011, the statement of income and expenditure, and receipt and payments for the year then ended, together with the accounting policies and notes to the financial statements, as set out on pages 12 to 18 of the Maldives Environmental Management Project financed under World Bank / International Development Association (IDA) Loan No 4427-MV (Credit) as of September 4th 2008 for the year then ended.

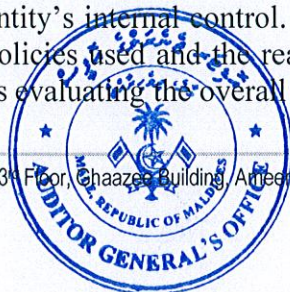
Management's responsibility for the financial statements

The Management of the Maldives Environmental Management Project is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards. 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 these financial statements 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 financial statements give a true and fair view of the financial position of the Project as of 31 December 2011, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

In addition, we can provide assurance that;

- (a) The funds provided under the Credit have been utilized for the purposes for which they were provided;
- (b) The financial statements of the Special Account give a true and fair view of the financial position of the Special Account of Maldives Environmental Management Project as at the end of the year in accordance with International Financial Reporting Standards; and
- (c) The Financial Monitoring Reports submitted to the World Bank could be fairly relied upon to support the applications for withdrawals in accordance with the requirement specified in the Credit/ Financing Agreement; and adequate supporting documentation has been maintained to support claims to the IDA, for reimbursement of expenditures incurred and which expenditures are eligible for financing under the Loan/ Credit 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. Part A: Regional Solid Waste Program

We observed that the majority of activities to be carried out under Part A of the Financing Agreement of the Project signed on September 2008, have not been completed to date. The below mentioned activities under Part A of the Financing Agreement should have been completed by December 2011 as per the project plan. However:

- (a) the technical designs and contract documents for the Regional Waste Management Facility (RWMF) and corresponding Waste Management System in the North region has not been prepared;
- (b) the Environmental and Social Impact Assessment for RWMF and Environment Management Plans for Island Waste Management Centres (IWMCs) has not been developed;
- (c) Construction of none of the 46 (forty six) IWMCs on the 46 targeted islands in the North Region, and the RWMF has not been commenced to date and is thus not operational; and
- (d) The Waste Transfer System to transport waste from IWMCs to RWMF has not been established.

The non-completion of these project activities undermines the achievement of the main objective of the Project to enable that a solid waste management system be established and that inhabitants on Targeted Islands use solid waste management facilities, reducing the risk of contamination associated with accumulated wastes and sea dumping.

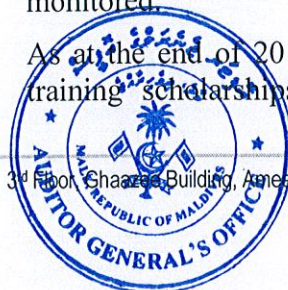
Recommendation

- (i) The Project Management Unit (PMU) needs to undertake a critical review of the present project status and bring these issues to the attention of the project steering committee.
- (ii) The PMU shall also advise the steering committee of the urgency of taking serious and immediate action on the project so that the planned activities are undertaken to achieve the intended outcomes of the project within the project budget allocations.

2. Part B: Capacity Building for Environmental Management

The project management has not maintained post-training employment records of those candidates who had been awarded local and overseas training scholarships. They have also not carried out a review of post effectiveness of the training scholarships, as such the effectiveness of the investment in technical training and development has not been monitored.

As at the end of 2011 the project had awarded 25 overseas graduate and post graduate training scholarships related to environmental management, out of whom 11 have



successfully completed the scholarships to-date. In addition a total of 39 local scholarships with regard to environmental management had been awarded which included graduate training at Maldives National University. Those awarded the local scholarships are presently undertaking their studies.

Recommendation

The project management needs to maintain the post-training employment records of those who had been awarded training scholarships and should also undertake a review of the effectiveness of the post qualification training.

3. Part C: Technical assistance for strengthened Environmental Management and Monitoring and a Pilot Regional Strategic Environmental Assessment in the North Central Regional

The project had originally planned to acquire a research vessel which would be appropriately equipped with the necessary research instruments for the monitoring and acquiring of data under this component which is related to corals, bait fisheries, terrestrial eco-system monitoring, coastal erosion data and other environment related subjects. As per the Procurement Plan dated 31st December 2010, this vessel was to be acquired by the end of 2010. However, to date this vessel has not been acquired.

Although the above mentioned vessel was to be used for the research activities under the component, the project used alternative vessels for hire and the project management has delivered the majority of activities under this component within the time lines and plans as stated in the project agreement.

However we observed that the project has incurred a total cost of USD 9,020 as at 31 December 2010 for the design of the research vessel which had been completed using two separate boat designers.

The first contract for the design of the research vessel which was awarded to a boat designer for a total contract price of USD 7,750 was terminated due to incomplete performance and project had paid USD 3,124 for the boat designer, being 10% of the advance and another 30% of the contract price for acceptance of the initial design.

A second boat designer was hired for USD 5,896 to complete the design of the research vessel which was completed by June 2010. As a result of having to hire a second boat designer the project incurred additional expenditure of USD 1,270 being the difference between the total design expenses to-date and the first contract amount.

(Since it has been two years after the completion, these designs may become out of date and may have to cope with new changes which will increase the cost of the vessel).

Recommendation

- (i) The steering committee shall get expert advice on the alternatives to building a new vessel including purchase of an adequate vessel which meets the design standards or hiring vessels on a needs basis. These alternatives should be weighed against the



costs and benefits of the various alternatives, and the most appropriate choice taken accordingly.

- (ii) Should the steering committee decide upon purchasing a new vessel as being presently discussed, the design costs represented as Work-In-Progress on the Statement of Financial Position, shall be written-off as no future benefits from the design is foreseen.
- (iii) The project management and steering committee shall take further steps to ensure that the project funds are effectively utilised towards achieving the project objectives taking into account the economy, efficiency and effectiveness, and avoid decisions which may result in waste of resources.

4. Part D: Project Management and Communications

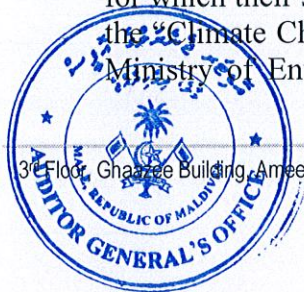
To manage the project the Ministry of Environment & Energy has set up a Project Management Unit (PMU) which at the end of 2011 employed a total of eight contracted staff. The following table shows the composition of the PMU with the monthly remuneration.

Table 1: Project Management Unit (PMU) Remuneration

#	Designation	MEMP Monthly Salary USD	MEMP Monthly Salary MVR Equiv.	Additional payments from CCTF Project MVR	Total Monthly Salary MVR
1	Project Advisor - Full Time Foreign Consultant	4,750	73,245	-	73,245
2	Project Manager - Full Time Local Staff	2,650	40,863	15,420	56,283
3	Financial Management Officer - Full Time Local Staff	2,382	36,730	15,420	52,150
4	Procurement Officer - Full Time Local Staff	2,382	36,730	15,420	52,150
5	Communications Officer - Full Local Staff	2,000	30,840	-	30,840
6	Human Resources Officer - Full Local Staff	2,382	36,730	-	36,730
7	Solid Waste Management Component Coordinator - Full Time Local Staff	2,382	36,730	-	36,730
8	Technical Assistance Component Coordinator - Full Time Local Staff	2,382	36,730	-	36,730
Total		21,310	328,598	46,260	374,858

Based on our review of the Project Management Unit (PMU) we observed the following:

- (a) The contracts signed with PMU staff have been very specific in naming the project for which their services are contracted for, and as such, additional duties in managing the "Climate Change Trust Fund (CCTF)" signed in 2011 being implemented by the Ministry of Environment & Energy and financed by the World Bank, have been



- assigned to the Project Manager, Financial Management Officer and Procurement Officer with extra payments to be made available from that project. No extra payments have been charged for services rendered with regard to the third project managed by the Ministry called "Scaling up Renewable Energy Project (SREP)".
- (b) The local staff employed under the project are being paid salaries well above the market rates and those in comparative jobs across the public sector. Notably the project manager, financial management officer and procurement officer are paid salaries higher than that paid to the State Financial Controller, and the other local staff are paid salaries comparative to a Deputy State Minister.
 - (c) Based on the project scope and also since the main consultancies are undertaken by contracted out consultants, we find it unreasonable to justify the rationale of employing a separate co-ordinator for each separate component in addition to a full time project manager. Also the remuneration of the staff are not linked to performance and as such although the main project objectives have not been achieved the project continues to incur the expenses of the PMU and as of today, it is anticipated that the project will experience further delays.
 - (d) The real need of having a full time expensive expert as a project advisor is also highly questionable and does not reflect effective and efficient use of funds.
 - (e) The contracts of the local staff have remunerations denominated in United States Dollars (USD) in contradiction to the monetary regulation issued by Maldives Monetary Authority (MMA) dated 1st March 1987 which states that "it is prohibited to use a currency other than Maldivian Rufiyaa for the payment of business conducted in the Maldives, remuneration for work or services, fee, rent or the like". In addition as a result of exchange rate devaluation of the Rufiyaa against the dollar effective from May 2011, the Government effectively makes an exchange rate loss as a result of having to pay the salaries in US Dollars equivalent.
 - (f) Based on the above points, in our view, the PMU structure is overly weighted in terms of staff numbers and remuneration, to undertake a project of this scale and scope.

Recommendations:

- (i) The Ministry needs to undertake a critical review of the PMU staff numbers, composition, responsibilities and remuneration rates to work out a reasonable PMU structure capable of handling multiple World Bank funded projects undertaken by the Ministry.
- (ii) The contracts needs to be revised so that the remuneration are commensurate with their responsibilities and reflects reasonable salaries based across the public sector pay scales and job responsibilities. While revising the contracts the Ministry shall also observe the monetary regulations issued by MMA.



Other Matters

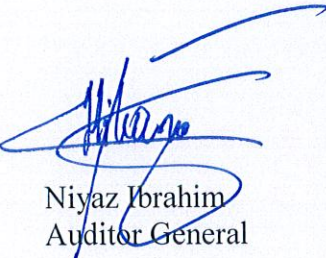
5. Fixed Assets Register

The fixed asset register maintained using the accounting software package did not have a unique identification number making it difficult to physically verify those assets. From the samples of assets taken for physical verification, it was noted that an under-water camera (model no. Sea Life CAM DC800) worth USD 544 was lost in a field trip and no action was taken regarding the matter to date.

Recommendation

- (i) An asset register must be maintained and assets must be identifiable with an asset number which matches with the asset register.
- (ii) Physical verification of the assets should be taken once a year and action must be taken for any discrepancies.
- (iii) The asset which was lost should be written off from the Fixed Assets Register.
- (iv) The person handling the camera needs to be charged for negligence and the cost of the asset recovered.

18th July 2012


Niyaz Ibrahim
Auditor General



**MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
STATEMENT OF INCOME AND EXPENDITURE
Year Ended 31 December 2011**

	Note	As at 31.12.2011 USD	As at 31.12.2010 USD
Income			
Disbursements	4	1,247,353	2,052,096
Less:			
Expenditure			
Regional Solid Waste Management Program	5	(144,462)	(310,819)
Capacity Building for Environmental Management	6	(937,260)	(664,678)
Regional Strategic Environmental Assessment	7	(119,710)	(418,222)
Project Management and Communications	8	(244,228)	(198,245)
Professional Charges		-	(1,890)
Surplus / (Deficit) for the period		(198,307)	458,242

The accounting policies and notes on pages 12 through 18 form an integral part of the financial statements.

17th July 2012

Male'



**MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
STATEMENT OF FINANCIAL POSITION
As at 31 December 2011**

	Note	As at 31.12.2011 USD	As at 31.12.2010 USD
ASSETS			
Non-Current Assets			
Office Furniture & Equipment		18,849	18,849
Technical Equipment		133,771	133,771
Work-In-Progress	3.1	9,020	9,020
	3	161,640	161,640
Current Assets			
Cash and Cash Equivalents	9	274,974	473,281
		274,974	473,281
Total Assets		436,614	634,921
EQUITY AND LIABILITIES			
Accumulated Surplus	3	434,724	633,031
		434,724	633,031
Current Liabilities			
Other payables	10	1,890	1,890
		1,890	1,890
Total equity and liabilities		436,614	634,921

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

Signature

1. Mohamed Shan Ahmed, Project Manager

2. Hussain Shihab - Financial Management Officer

The accounting policies and notes on pages 12 through 18 form an integral part of the financial statements.



**MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
STATEMENT OF ACCUMULATED FUNDS
As at 31 December 2011**

	Notes	As at 31.12.2011 USD	As at 31.12.2010 USD
Opening Balance as at 1st January		633,031	13,149
Surplus / (Deficit) for the period		(198,307)	458,242
Capital Reserve	3	-	161,640
Accumulated Surplus as at 31st December		434,724	633,031

The accounting policies and notes on pages 12 through 18 form an integral part of the financial statements.

17th July 2012
Male'



**MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
STATEMENT OF CASH FLOWS
Year Ended 31 December 2011**

	Note	As at 31.12.2011 USD	As at 31.12.2011 USD
Disbursements	4	1,247,353	2,052,096
Less: Payments			
Regional Solid Waste Management Program Capacity Building for Environmental Management	5 6	(144,462) (937,260)	(310,818) (664,678)
Regional Strategic Environmental Assessment	7	(119,710)	(418,222)
Project Management and Communications	8	(244,228)	(198,244)
Professional Charges		-	(900)
		(1,445,660)	(1,592,863)
Cash and Cash Equivalents as at 1 st January		473,281	14,049
Cash and Cash Equivalents as at 31st December		274,974	473,281

The accounting policies and notes on pages 12 through 17 form an integral part of the financial statements.

17th July 2012
Male'



MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31 December 2011

1. PROJECT INFORMATION

1.1 Project Objectives

The main aim of the Project is to provide the republic of Maldives with the capacity to effectively manage environmental risks and threats to fragile coral reefs as well as marine habitats resulting from tourism development, increased solid waste disposal, fisheries and global climate change. According this Project has two development objectives:

(a) that a Solid Waste Management system is established in the North Region (Noonu, Raa, Baa & Lhaviyani Atolls) and that inhabitants on Targeted Islands use solid waste management facilities, reducing the risk of contamination associated with accumulated wastes and sea dumping; and

(b) to build human and technical capacity for environmental management so that the environmental dimension is integrated in the planning process using information and expertise developed in the Project.

1.2 Project Components

The project is comprised of four components:

Component 1: Regional Solid Waste Management (SWM) program for the North Central Region (USD 5.96 million)

The Project would support the establishment of a regional solid waste management program in the North Central Region. This component consists of six sub-components.

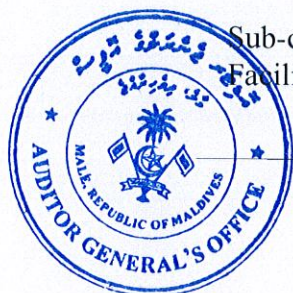
Sub-component 1.1: Technical Assistance for Feasibility Studies, Technical Designs, Environmental Impact Assessment Studies, Contract Documentation and Capacity Building.

Sub-component 1.2: Community Consultation and the Development of Island Waste Management Plans

Sub-component 1.3: Construction of Island Waste Management Centres in the North Region.

Sub-component 1.4: Waste Transfer System to the Regional Waste Management Facility

Sub-component 1.5: Construction and Operation of the Regional Waste Management Facility



Sub-component 1.6: Biodiversity Offsets to Compensate for Possible Impacts of the RWMF

Component 2: Capacity building for environmental management: (USD 3.55 million)

The proposed Project is designed to at least partly fill the staffing gaps and capacity needs as they relate to the Project itself. Priority would, therefore, be given to developing:

- (i) a core of competent generalists and specialists in the MEE, other relevant ministries (Planning, Fisheries, Tourism, and Construction) and in the private sector (particularly NGOs and the tourism sector) to guide the environmental assessment and decision-making process;
- (ii) a cadre of service providers to carry out monitoring and field surveillance activities making full use of modern technology; and
- (iii) a network of private citizens and stakeholders (e.g. fishermen, hotel and dive operators, boat operators and others) with the training needed to serve as the “eyes” and “ears” of the Ministry and also provide inputs for monitoring activities in the Project.

The emphasis would be on training existing government staff and others for whom there is a reasonable expectation that their skills could be utilized in the near or medium term.

Training would take place in a number of modalities as follows:

- a. Community Training
- b. Specialized Training leading to a certificate for roles not requiring academic credentials
- c. Specialized Training leading to an academic award such as a diploma or certificate for roles requiring academic credential
- d. Undergraduate training
- e. Formal degree programs abroad (undergraduate and post-graduate)

Component 3: Technical assistance for Strengthened Environmental Management and Monitoring and a Pilot Regional Strategic Environmental Assessment (USD 2.48 million)

A major focus of this component will be on addressing the issue of building climate resilience by improved management and stewardship of the country’s coastal resources (marine and terrestrial). This component will explore the status of the bait fishery, the interactions between coral recovery (health) and fish stocks as well as provide inputs for the development of a bait-fishery management plan. The geographical scope of this component would be the North Central Region composed of Raa, Baa, Lhaviyani and Noonu atolls. The Project would support monitoring by communities and professional scientists. The data required for this component will be acquired from the community and by the use of a research vessel which will be appropriately equipped with necessary research equipment.



Four sub-components are outlined in this component:

Sub-component 3.1: Erosion and the Terrestrial Environment

Sub-component 3.2: Marine Environmental Monitoring and Coral Reefs

Sub-component 3.3: Spatial Planning

Sub-component 3.4: Integration of Findings: Reports and a Pilot Regional Strategic Environmental Assessment

Component 4: Project management and communications (USD 1.54 million)

The PMU would include the following functions: overall project management, component management, liaison with other agencies and programs, financial management, procurement, monitoring and evaluation and project communications. The PMU team would include a communications specialist who will be responsible for all facets of project communications including raising awareness at the island and atoll levels, communication with authorities and decision makers, and communications with both the private sector and the general public.

1.3 Project Financing

The International Development Association (IDA) has agreed to extend to the Government of Maldives (GoM), on the terms and conditions set forth or referred to in the Financing Agreement signed between IDA and GoM dated 4th September 2008, a Credit in an amount equivalent to Eight million Special Drawing Rights (SDR 8,000,000/-), (equivalent to approximately USD 13,881,200) to assist in financing the Project.

The Maximum Commitment Charge Rate payable by the GoM on the Unwithdrawn Financing Balance shall be one-half of one percent (1/2 of 1%) per annum. The Service Charge payable by the GoM on the Withdrawn Credit Balance shall be equal to three-fourths of one percent (3/4 of 1%) per annum.

The principal amount of the Credit shall be repaid in accordance with the repayment schedule of the Financing Agreement, commencing September 15, 2018 and ending on March 15, 2048.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements are prepared under the historical cost convention in accordance with the IFRS. No adjustments are made inflationary factors affecting these accounts.

2.2 Cash and cash equivalents

Cash flow statement is prepared in "direct method". For the purpose of cash flow statement, cash and cash equivalents consist of cash and cash equivalents defined above.



2.3 Revenue recognition

Revenue is accounted for on a cash basis. Revenue is recognised to the extent of amount drawn by the Maldives Environment management Project from the disbursement approved and any contributions made by the Maldives Environmental Project, on a cash basis.

2.4 Expenditure recognition

Expenses are accounted for on a cash 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.



**MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31 December 2011**

3. PRIOR YEAR ADJUSTMENTS

The prior year audited figures have been re-stated to account for assets in the Statement of Financial Position whereas previously they were expensed through the Income and Expenditure Statement. The effect of this are:

Non-Current Assets

31 December 2010 as previously reported	-
Adjustment – Cost of asset	161,640
31 December 2010 as restated	<u>161,640</u>

Capital Reserves

31 December 2010 as previously reported	-
Adjustment – Cost of asset	161,640
31 December 2010 as restated	<u>161,640</u>

3.1 Work-In-Progress

The amount stated as Work-In-Progress is the cost of designing a research vessel which is yet to be built.

	<u>As at 31.12.2011 USD</u>	<u>As at 31.12.2010 USD</u>
4. DISBURSEMENTS		
IDA Credit	1,223,319	2,040,426
Govt. Contributions	24,034	11,670
	<u>1,247,353</u>	<u>2,052,096</u>

5. REGIONAL SOLID WASTE MANAGEMENT PROGRAM

Technical Assistance for Solid Waste Management	114,096	199,915
Island Waste Management Plan Development	-	87,120
Coordination	30,365	23,784
	<u>144,462</u>	<u>310,819</u>



**MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31 December 2011**

	As at 31.12.2011 USD	As at 31.12.2010 USD
6. CAPACITY BUILDING FOR ENVIRONMENTAL MANAGEMENT		
Waste Management Investment	30,604	24,160
In Country Training	345,929	66,732
Overseas Training	560,727	573,786
	<u>937,260</u>	<u>664,678</u>

7. REGIONAL STRATEGIC ENVIRONMENTAL ASSESSMENT

General Technical support	29,697	34,184
General Monitoring support	-	-
Spatial Technical Support	22,770	29,987
Geographic Information System (GIS) training	-	170,610
Geographic Information System Equipment & Development	25,000	-
Community Bait Fishery Monitoring	10,971	21,961
Coral Reef Monitoring and Experiment	-	2,642
National Coral reef monitoring	-	-
Linkage and internships	-	7,651
Marine Research Centre survey equipment	-	-
Terrestrial Vegetation monitoring program	19,088	28,632
Coastline erosion	6,103	58,254
Research and survey equipment	-	25,412
Sea Transportation	6,080	38,889
	<u>119,710</u>	<u>418,222</u>



**MINISTRY OF ENVIRONMENT AND ENERGY
MALDIVES ENVIRONMENTAL MANAGEMENT PROJECT
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31 December 2011**

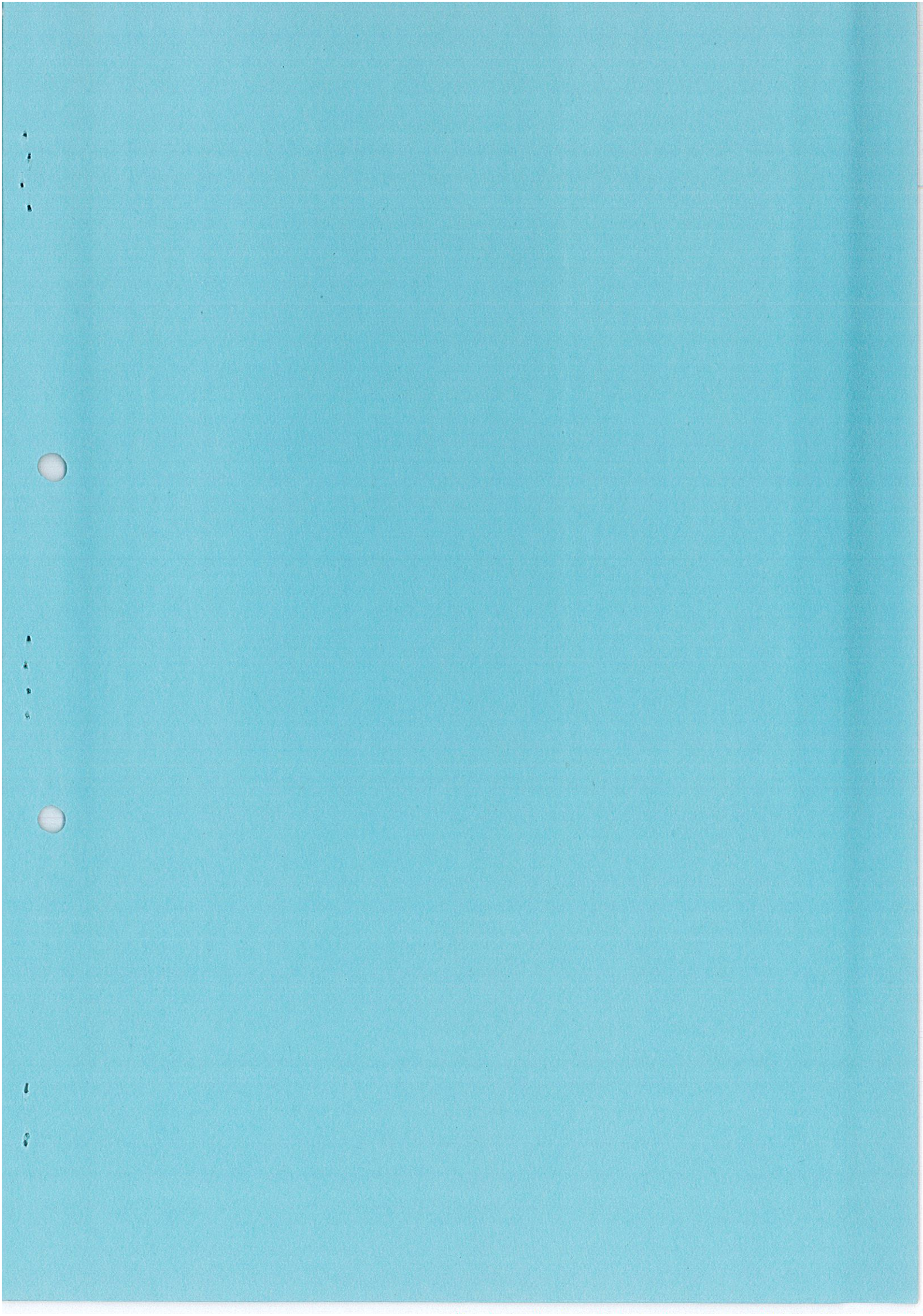
	As at 31.12.2011 USD	As at 31.12.2010 USD
8. PROJECT MANAGEMENT AND COMMUNICATIONS		
Salaries and Fees - Project Advisor	102,887	81,665
Salaries and Fees - Financial Management	30,912	24,302
Salaries and Fees – Procurement	31,048	24,430
Salaries and Fees - Monitoring & Evaluation	26,495	11,356
Salaries and Fees – Communication	31,974	41,082
Internal Audit Fee	5,804	6,652
Solid Waste Management Facility - North Central Office Accommodation	-	3,530
Travel	3,470	-
Operations and Maintenance	1,146	5,228
Training	10,493	-
	<u>244,228</u>	<u>198,245</u>
9. CASH AND CASH EQUIVALENTS		
Cash at Bank	265,033	463,487
Cash in Hand	9,941	9,794
	<u>274,974</u>	<u>473,281</u>
10. OTHER PAYABLES		
Accrued Expenses	<u>1,890</u>	<u>1,890</u>

Accrued expense is the audit fee of the previous year charged by the Private Audit Firm. The current year audit was conducted by the Auditor General's Office and no fees are charged.

11. EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

There have been no material events occurring after the balance sheet date that require adjustment to or disclosure in the financial statements.





جے قرضوں-1-2: 27 اگست 2012 کو سر قرضہ کی منظوری کے لیے درخواستیں پیش کی گئی تھیں اور ان سے متعلقہ سرکاری
نہیں کی گئی تھیں اور ان سے متعلقہ سرکاری 438/57/2012/1 سے۔



Ministry of Environment and Energy

Male', Republic of Maldives.

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تاریخ-1.3: وہی مکتبہ میں لکھی گئی ہے، مکتبہ "تاریخ و تاریخ" کے نام سے منسوب ہے اور تاریخ و تاریخ کے نام سے منسوب ہے۔
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عہد قرون وسطیٰ-2: شیخ محمد رفیع.

جے ڈی سی-2: ریجنل مینسٹر

ڈیپارٹمنٹ آف ایجوکیشن، سندھ اور ایجوکیشنل سروسز

ایجوکیشنل سروسز ڈیپارٹمنٹ


پندرہویں مارچ 2015ء کو منعقد ہونے والے ایجوکیشنل سروسز ڈیپارٹمنٹ کے اجلاس کے فیصلے

2011ء کے ایجوکیشنل سروسز ڈیپارٹمنٹ کے ایجنڈے کے تحت

ایجوکیشنل سروسز ڈیپارٹمنٹ

✓	ایجوکیشنل سروسز ڈیپارٹمنٹ	-	ایجوکیشنل سروسز ڈیپارٹمنٹ
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04.03.2015	07 بجے	00:30	✓	✓	✓	✓	-
مہینہ	مارچ	اپریل	ایجوکیشنل سروسز ڈیپارٹمنٹ کے ایجنڈے کے تحت	ایجوکیشنل سروسز ڈیپارٹمنٹ کے ایجنڈے کے تحت	ایجوکیشنل سروسز ڈیپارٹمنٹ کے ایجنڈے کے تحت	ایجوکیشنل سروسز ڈیپارٹمنٹ کے ایجنڈے کے تحت	ایجوکیشنل سروسز ڈیپارٹمنٹ کے ایجنڈے کے تحت
00:30 بجے	01	00:30	01	01	01	01	00


 ڈیپارٹمنٹ آف ایجوکیشنل سروسز
 ایجوکیشنل سروسز ڈیپارٹمنٹ

عقود و 2: شیبہ برآء

خبرنامه شماره 2: تاریخ به تاریخ:

دوره اولی و دومین سال تحصیلی در مدارس و مراکز آموزشی و فرهنگی و اجتماعی

سرگودھا


روز 06 و 07 مئی 2011 در روز رستگاری و جشن و تفریح و سرگودھا

تاریخ 06 و 07 مئی 2011 در روز رستگاری و جشن و تفریح و سرگودھا

تاریخ به تاریخ

✓	روز رستگاری و جشن و تفریح	-	روز رستگاری و جشن و تفریح
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27.04.2015	07 مئی	00:10	-	✓	-	-	-	✓	✓	-	✓	-	✓	✓	✓
تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح	تفریح
00:10	01	00:10	00	01	00	00	00	01	01	00	01	00	01	01	01


 سرگودھا تفریح و جشن و تفریح
 تاریخ به تاریخ