



مجلس خبرگان عالی

# تجدید نظر در اساس قانون اساسی

2015

تجدید نظر در اساس قانون اساسی جمهوری اسلامی ایران  
در سال 1394 (مهر 1394 تا شهریور 1395)

6 جلد

مجلس خبرگان عالی: 52-م/2015





بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



مركز المعلومات وخدمات

دعوى

تقديم

دعوى رقم 100 لسنة 2010 في شأن 6 زواجا ممنوعين، وادعاءات  
مرفوعة من قبلهم في شأنهم في 2012 و 2013 و 2013 و 2013 و 2013  
مرفوعة من قبلهم في شأنهم في 2012 و 2013 و 2013 و 2013 و 2013.

### 1.0 ملخص

مركز المعلومات وخدمات (2010) في 100 و 6 زواجا ممنوعين، وادعاءات  
مرفوعة من قبلهم في شأنهم في 2012 و 2013 و 2013 و 2013 و 2013  
مرفوعة من قبلهم في شأنهم في 2012 و 2013 و 2013 و 2013 و 2013  
مرفوعة من قبلهم في شأنهم في 2012 و 2013 و 2013 و 2013 و 2013.









201- ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

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• ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

2013 واري سال جي ڏانهن ڏنل ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

ڄڻوڪو ٺهڻ جو ٺاهيو ٿو 2013 واري سال جي ڏانهن ڏنل ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

ڄڻوڪو ٺهڻ جو ٺاهيو ٿو 21.3 ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو 2013 واري سال جي ڏانهن ڏنل ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو ڄڻوڪو ٺهڻ جو ٺاهيو ٿو

(14 جنوري 2014) 201-B/57/2014/1







چونکہ یہ نئی نئی چیزیں ہیں اور ان کی قیمتیں بڑھ رہی ہیں، لہذا ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

میں سے ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

5. اس کے لیے اس بات پر اتفاق کیا گیا ہے کہ ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

اس بات پر اتفاق کیا گیا ہے کہ ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

یہ بات پر اتفاق کیا گیا ہے کہ ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

اس بات پر اتفاق کیا گیا ہے کہ ان کی قیمتیں بڑھانے کے لیے اس بات پر اتفاق کیا گیا ہے کہ

06 جنوری 2015

پروفیسر ڈاکٹر محمد رفیق صاحب  
تاریخ 06 جنوری 2015





# پنجاب حکومت کی تعلیمات

تعلیمات و تربیت کے شعبہ

پنجاب - تعلیمات و تربیت

تعلیمات و تربیت کے شعبہ، حکومت پنجاب، لاہور، 2012 اور 2013 کے سالانہ رپورٹ کے تحت  
پنجاب کی تعلیمات و تربیت کے شعبہ کی سرگرمیوں اور سرکردگی کی رپورٹ

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دولتی سہولتوں کی فراہمی کے لیے 2012 میں منظور کیے گئے بجٹ کے تحت:

- دولتی سہولتوں کی فراہمی کے لیے منظور کیے گئے بجٹ کے تحت منظور کیے گئے رقموں کی تفصیلات درج ذیل ہیں: 31 مارچ 2012ء تک 1,795,307 روپے (س) کے تحت 1.07 ارب روپے کی رقمیں منظور کی گئی ہیں۔ 1,168,000 روپے (س) کے تحت 1.168 ارب روپے کی رقمیں منظور کی گئی ہیں۔ 2012ء کے بجٹ میں 105,584.98 روپے (س) کی رقمیں منظور کی گئی ہیں۔ 2013ء کے بجٹ میں 2013ء کے بجٹ میں 1.07 ارب روپے کی رقمیں منظور کی گئی ہیں۔ 2013ء کے بجٹ میں 105,584.98 روپے (س) کی رقمیں منظور کی گئی ہیں۔ 2013ء کے بجٹ میں 2013ء کے بجٹ میں 1.07 ارب روپے کی رقمیں منظور کی گئی ہیں۔

201-B/57/2013/3 (2 مارچ 2013) کے تحت منظور کیے گئے رقموں کی تفصیلات درج ذیل ہیں:

- درج ذیل رقمیں منظور کی گئی ہیں: 201-B/57/2013/3 (2 مارچ 2013) کے تحت منظور کیے گئے رقموں کی تفصیلات درج ذیل ہیں:

- دولتی سہولتوں کی فراہمی کے لیے منظور کیے گئے بجٹ کے تحت منظور کیے گئے رقموں کی تفصیلات درج ذیل ہیں: 30 مارچ 2012ء تک 1,795,307 روپے (س) کے تحت 1.07 ارب روپے کی رقمیں منظور کی گئی ہیں۔ 1,168,000 روپے (س) کے تحت 1.168 ارب روپے کی رقمیں منظور کی گئی ہیں۔ 2012ء کے بجٹ میں 105,584.98 روپے (س) کی رقمیں منظور کی گئی ہیں۔ 2013ء کے بجٹ میں 2013ء کے بجٹ میں 1.07 ارب روپے کی رقمیں منظور کی گئی ہیں۔ 2013ء کے بجٹ میں 105,584.98 روپے (س) کی رقمیں منظور کی گئی ہیں۔ 2013ء کے بجٹ میں 2013ء کے بجٹ میں 1.07 ارب روپے کی رقمیں منظور کی گئی ہیں۔







تاریخی-1: 28 و 29 اکتوبر 2013 و 30 اکتوبر 2013 و 31 اکتوبر 2013 و 1 نومبر 2013  
تاریخی-2: 1 نومبر 2013 و 2 نومبر 2013 و 3 نومبر 2013 و 4 نومبر 2013

2344	شافاناز
10.55	29.05.13
F	

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



29/05/13

ދިވެހިސަރުކާރުގެ ގެޒެޓް

ދާއިރާ: ދިވެހިސަރުކާރުގެ ގެޒެޓް

ސަރުކާރުގެ ގެޒެޓް: (11)7-AUDT/57/2013/40

ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި

ފަތިހުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި.

ދިވެހިސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބަޔާން

ދިވެހިސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި 2012 ވަނަ އަހަރުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި

އެއްސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި ފަތިހުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި.

އެއްސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި ފަތިހުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި

އެއްސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި ފަތިހުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި

އެއްސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި ފަތިހުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި

ފަތިހުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި.

ދިވެހިސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި.

18 ވަނަ ބަޔާން 1434

28 ވަނަ 2013

ދިވެހިސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި

ދިވެހިސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި

ދާއިރާ: ދިވެހިސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި.

ފަތިހުގެ ސަރުކާރުގެ ބަޔާން ބަލައި ބަލައި ބަލައި



بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



Handwritten signature and date: 29/05/13

مركز المحاسبة والتدقيق الحكومي	
رقم الملف: 2345	Shafana
تاريخ: 10.55	29.05.13
رقم الوثيقة: P	
ملاحظات: (Handwritten notes)	

Handwritten signature and title: Director General of State Audit

Reference No: (11)7-AUDT/57/2013/41

مركز المحاسبة والتدقيق الحكومي

تونس، 29/05/2013

تقرير على سبيل الاستشارة الحكومية لسنة 2012

تقرير على سبيل الاستشارة الحكومية لسنة 2012... (Main body text)

المراد في هذا التقرير... (Main body text)

المستشار العام

18 من 1434

28 مايو 2013

Handwritten signature and title: Director General of State Audit

تقرير على سبيل الاستشارة الحكومية... (Closing text)



28 جُزء 2013

سرگرمیوں کی سرگرمی: 14-2013-FIN

دینی تعلیم اور تہذیبی ورثہ کی تحریک و ترقی  
2012 میں سرگرمیوں کی سرگرمی



سرگرمی: 3323939 نمبر: 3316430

سرگرمیوں کی سرگرمی



پند و اندرز

سورۃ

1 ..... آیت ۱۰۰

آیت ۱۰۰

6 ..... آیت ۱۰۰

8 ..... آیت ۱۰۰

9 ..... آیت ۱۰۰

9 ..... آیت ۱۰۰

10 ..... آیت ۱۰۰











# ՀՀ ԿԱՆԱԿԱՆՈՒԹՅԱՆ ԿՈՄԻՏԵ

2012 թվականի հունիսի 31-ի դրությամբ (նրբանային)

## ՀԱՅԿԱՆԱԿԱՆՈՒԹՅԱՆ ԿՈՄԻՏԵ

31 հունիսի 2012 թվականի դրությամբ

Կոդ	Նկարագրություն	2012	2012
<b>Ծախսեր</b>			
-	3 Կրթության և գիտության ներքին ծախսեր	7,266,530	
-	4 Կրթության և գիտության արտերկրյան ծախսեր	2,794,571	
-	15 Կրթության և գիտության ոլորտի հարկային ծախսեր	14	
-	15 Կրթության և գիտության ոլորտի հարկային ծախսեր (նրբանային)	3,685	
64,010	18 Կրթության և գիտության ոլորտի արտերկրյան ծախսեր	65,000	
<b>64,010</b>		<b>10,129,799</b>	
<b>Ծախսերի ընդամենը</b>			
<b>10,129,799</b>			
<b>Ներդրումներ</b>			
-	5 Ծախսերի ֆինանսավորումը արտերկրյան ծախսերից	4,908,039	
-	6 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը	141,699	
27,839	7,18 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	286,432	
-	8 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	77,819	
-	9,18 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	303,826	
36,172	10,18 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	144,169	
-	11 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	2,014	
-	12 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	1,467,531	
-	13 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	-	
<b>64,010</b>		<b>7,331,530</b>	
<b>Ներդրումների ընդամենը</b>			
-	14 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	1,967,401	
-	14 Կրթության և գիտության ոլորտի արտերկրյան ծախսերի ֆինանսավորումը (նրբանային)	728,857	
<b>64,010</b>		<b>7,351,530</b>	
<b>Ներդրումների և ծախսերի ընդամենը</b>			
-		<b>102,012</b>	



Հասցե: Երևան, Կոմիտասի պող. 11 (11 հասցե և Կոմիտասի պող. 332 3039) Էլ. փոստ: info@caa.gov.am Դեպքում հարցերի համար: 010 5330 2087 Կայք: www.caa.gov.am

# ދިވެހިސަރުކާރުގެ ގެޒެޓް

2012 ވަނަ އަދަދު 24 ވަނަ ބައި (ނިއުސް)

ޖަނަރަލް އޮފް އިންޓެރނަލް އިންޓެރޯޕްރައިޒް އިންޓެރޯޕްރައިޒް އިންޓެރޯޕްރައިޒް އިންޓެރޯޕްރައިޒް އިންޓެރޯޕްރައިޒް  
އިންޓެރޯޕްރައިޒް އިންޓެރޯޕްރައިޒް

އިންޓެރޯޕްރައިޒް  
2012 ވަނަ އަދަދު

އިންޓެރޯޕްރައިޒް  
އިންޓެރޯޕްރައިޒް





# ދިވެހިސަރުކާރުގެ ގެޒެޓް

2012 ވަނަ އަހަރުގެ ޖުލައި ޖަޔްލާއިރު (ނުވަތަ 11)

## ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން ބަލާ ސަރުކާރުގެ ޖަހާކަން

31 ޖުލައި 2012 ގެ ނިންމުމުގެ ތެރޭގައި

	ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން	ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން	ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން	ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން	ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން	ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން	ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން
	2012 ވަނަ އަހަރު	2012 ވަނަ އަހަރު	2012 ވަނަ އަހަރު	2012 ވަނަ އަހަރު	2012 ވަނަ އަހަރު	2012 ވަނަ އަހަރު	2012 ވަނަ އަހަރު
<b>ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން</b>							
	213,709	7,266,530	7,480,239	(375,779)	-	7,856,018	3
		2,794,571	-				4
	<b>213,709</b>	<b>10,061,100</b>	<b>7,480,239</b>	<b>(375,779)</b>	<b>-</b>	<b>7,856,018</b>	
<b>ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން</b>							
	(336,973)	4,908,039	4,571,066	799,888	44,267	3,726,912	5
	2,317	141,699	144,016	2,736	-	141,280	6
	291,662	286,432	578,094	(160,000)	-	738,094	7
	33,502	77,819	111,321	(31,333)	50,330	92,325	8
	160,335	281,768	442,103	(169,721)	(256,657)	868,481	9
	48,557	101,227	149,784	(350,000)	(598,442)	1,098,226	10
	1,486	2,014	3,500	(16,833)	(13,867)	34,200	11
	2,823	1,467,531	1,470,354	(450,515)	764,369	1,156,500	12
	<b>203,709</b>	<b>7,266,530</b>	<b>7,470,239</b>	<b>(375,779)</b>	<b>(10,000)</b>	<b>7,856,018</b>	
<b>ފަންޓްޕްލާނުގެ ދަށުން ސަރުކާރުގެ ޖަހާކަން</b>							
	10,000	-	10,000	-	10,000	-	13
	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	
	<b>213,709</b>	<b>10,061,100</b>	<b>7,480,239</b>	<b>(375,779)</b>	<b>-</b>	<b>7,856,018</b>	
	<b>213,709</b>						



# ދިވެހިސަރުކާރުގެ ގެޒެޓް

2012 ވަނަ އަދަދު ގުޅި އަދަދު (ނިއުޑް އިސު)

## މުޅި އަދަދުގެ ސަބަބުން - ނިއުޑް

31 ޖުލައި 2012 ގެ ދުވަހުގެ

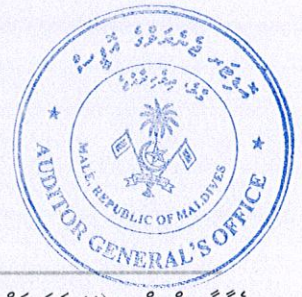
2012	ނިއުޑް	ނިއުޑްގެ ނަންބަރު (ނިއުޑް)
893,426	12	ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން
102,012	15	ނިއުޑްގެ ނަންބަރު 15 ގެ ސަބަބުން
1,795,307	16	ނިއުޑްގެ ނަންބަރު 16 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 16 ގެ ސަބަބުން
<b>2,790,744</b>		<b>މުޅި އަދަދުގެ ސަބަބުން</b>

## މުޅި އަދަދުގެ ސަބަބުން - ނިއުޑް

31 ޖުލައި 2012 ގެ ދުވަހުގެ

2012	ނިއުޑް	ނިއުޑްގެ ނަންބަރު
102,012	15	ނިއުޑްގެ ނަންބަރު 15 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 15 ގެ ސަބަބުން
893,426	12	ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން
1,127,798	17	ނިއުޑްގެ ނަންބަރު 17 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 17 ގެ ސަބަބުން
<b>2,123,235</b>		<b>މުޅި އަދަދުގެ ސަބަބުން</b>

• ސަފުޅު 10 11 ވަނަ އަދަދު 20 12 ވަނަ އަދަދު ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން



ފޯމް 11 (11 ވަނަ އަދަދު), ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން 332 3039 330 2087 ފޯމް 11 (11 ވަނަ އަދަދު), ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން ނިއުޑްގެ ނަންބަރު 12 ގެ ސަބަބުން info@caa.gov.mv









# މުޅިގެން ސަރުކާރުގެ ހަރަދު

2012 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން (ހިމާރާ ދިވެހި)

51,838	62,100	-	-	62,100	212 005	މަޢުލޫމާތު ދާއިރާ ދަށުން ހަރަދުކުރާ ސަރުކާރުގެ ފައިސާ
1,010,420	605,477	276,498	(28,000)	356,979	212 009	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
7,659	127,440	-	-	127,440	212 010	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
220,267	245,729	-	41,729	204,000	212 011	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
118	2,160	-	-	2,160	212 012	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
133,000	103,000	15,000	88,000	-	212 014	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
6,000	12,000	-	12,000	-	212 016	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
497,880	352,378	175,429	150,510	26,439	212 023	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
11,596	18,600	-	-	18,600	212 024	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
4,041	18,000	-	-	18,000	212 025	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
721,539	647,474	89,984	(210,510)	768,000	212 027	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
-	12,000	-	(12,000)	24,000	212 999	މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
(20,169)						މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ
<b>4,908,039</b>	<b>4,571,067</b>	<b>799,888</b>	<b>44,267</b>	<b>3,726,912</b>		<b>މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ</b>

މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ 2012 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން 28,000 ހިމާރާ ދިވެހި ރުފިޔާ 2013 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން 645,297.66 ހިމާރާ ދިވެހި ރުފިޔާ 2012 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން 2013 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން.

## 6. ދިވެހިސަރުކާރުގެ ބަޔާން ބަލާލަން، ސަރުކާރުގެ ހަރަދުކުރާ ސަރުކާރުގެ ފައިސާ

މުޢާމިލާތު ފަރާތްތަކާ ބަހައްޅޭ ސަރުކާރުގެ ފައިސާ	2012 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން	2013 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން	2012 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން	2013 ވަނަ އަހަރުގެ ބަޔާން ބަލާލަން
141,699	144,016	2,736	-	141,280
<b>141,699</b>	<b>144,016</b>	<b>2,736</b>	<b>-</b>	<b>141,280</b>







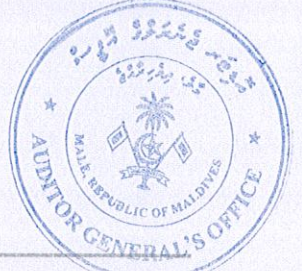
# ދިވެހިސަރުކާރުގެ ގެޒެޓް

2012 ވަނަ އަދަދު ގުޅިގެން ބަޔާންކުރި (ނިއުކަންޓް)

## 9. ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި

ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި 2012	ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި 2012	ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި
31,028	32,361	(15,000)	8,000	39,361	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 001
22,285	22,285	(3,600)	4,285	21,600	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 004
22,464	24,000	(12,000)	-	36,000	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 008
17,354	30,000	(20,000)	-	50,000	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 009
4,632	2,318	(5,682)	-	8,000	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 010
31,264	85,085	(50,000)	(181,115)	316,200	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 012
133,149	223,333	(40,000)	(84,267)	347,600	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 015
-	-	(3,273)	(2,727)	6,000	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 017
19,592	22,720	(15,000)	6,500	31,220	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 020
-	-	(4,000)	(6,500)	10,500	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 025
-	-	(1,167)	(833)	2,000	ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 999
<b>281,768</b>	<b>442,103</b>	<b>(169,721)</b>	<b>(256,657)</b>	<b>868,481</b>		<b>މުޅިގެން</b>
22,058					ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	223 012
22,058					ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި	
<b>303,826</b>	<b>442,103</b>	<b>(169,721)</b>	<b>(256,657)</b>	<b>868,481</b>		<b>މުޅިގެން</b>

ފަންޓްޕްލާނުގެ ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި 303,286 ނިއުކަންޓް ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި 22,058 ނިއުކަންޓް ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އޮފީހުގެ ބަޔާންކުރި.





# ދިވެހިސަރުކާރުގެ ގެޒެޓް

2012 ވަނަ އަދަދު ގުޅި ބަލާލާ ގޮތުން (ނުވަތަ ފަންނު)

## 12. އިތުރު އިތުރުކުރުމުގެ ތެރެއިން ދިވެހިސަރުކާރުގެ ބޭނުން

ދިވެހިސަރުކާރުގެ ބޭނުން 2012	ފަންނުގެ ބޭނުން	ބޭނުން ފަންނުގެ ބޭނުން	އިތުރުކުރުމުގެ ފަންނުގެ ބޭނުން	2012 ބޭނުން	ދަޔަތް 228 007 ދަޔަތް
1,467,531	1,470,354	(450,515)	764,369	1,156,500	
<b>1,467,531</b>	<b>1,470,354</b>	<b>(450,515)</b>	<b>764,369</b>	<b>1,156,500</b>	<b>ބޭނުން</b>

## 13. ހިލާސަތު ދިނުމުގެ ބޭނުން ފެންނަ ދަޔަތްތައް

ފަންނުގެ ބޭނުން 2012	ހިލާސަތު ދިނުމުގެ ފަންނުގެ ބޭނުން	ހިލާސަތު ދިނުމުގެ ފަންނުގެ ބޭނުން	ހިލާސަތު ދިނުމުގެ ފަންނުގެ ބޭނުން	ދަޔަތް
88,160	-	-	88,160	423 001 ފަންނުގެ ބޭނުން
212,626	1,315	-	213,941	423 002 ފަންނުގެ ބޭނުން
106,646	4,575	-	111,220	423 006 ފަންނުގެ ބޭނުން
485,994	38,400	-	524,394	423 008 ފަންނުގެ ބޭނުން
<b>893,426</b>	<b>44,290</b>	<b>-</b>	<b>937,715</b>	<b>ބޭނުން</b>
ފަންނުގެ ބޭނުން 2012	ފަންނުގެ ބޭނުން	ފަންނުގެ ބޭނުން	ފަންނުގެ ބޭނުން	ދަޔަތް
10,000	-	10,000	-	421 000 ފަންނުގެ ބޭނުން
<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>ބޭނުން</b>

## 14. ހިލާސަތު ދިނުމުގެ ބޭނުން ފެންނަ ދަޔަތްތައް

2012	ދަޔަތް
2,794,571	2012 ވަނަ އަދަދު ގުޅި ބަލާލާ ގޮތުން
(1,967,401)	ހިލާސަތު ދިނުމުގެ ބޭނުން ފެންނަ ދަޔަތްތައް
(728,857)	ހިލާސަތު ދިނުމުގެ ބޭނުން ފެންނަ ދަޔަތްތައް
<b>98,313</b>	<b>ހިލާސަތު ދިނުމުގެ ބޭނުން ފެންނަ ދަޔަތްތައް</b>



# කටුපිටුවේ සමස්ත අගයන්

2012 වසරේ අගයන් (මිලියන රුපියල්)

## 15. කටුපිටුවේ සමස්ත අගයන්

වර්ෂය	මිලියන රුපියල්
2012	102,012
2011	98,313

## 16. කටුපිටුවේ සමස්ත අගයන්

වර්ෂය	මිලියන රුපියල්
2012	1,795,307
2011	1,795,307

## 17. කටුපිටුවේ සමස්ත අගයන්

වර්ෂය	මිලියන රුපියල්
2012	1,127,798
2011	645,298
2010	28,000
2009	454,500

## 18. අගයන්

වර්ෂය	මිලියන රුපියල්	වර්ෂය	මිලියන රුපියල්
2012	50,000	2012	15,000



# ප්‍රවෘත්තික වාර්තාව

2012 වසරේ සේවා කාර්ය සාධන වාර්තාව (විවෘත)

	මුද්‍රණ සහ ප්‍රකාශන වැය - මුළු	36,172
	වසරේ මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව - මුළු	5,719
	වසරේ මුළු වැය 145 කොටස් වලින් සමන්විතව - මුළු	22,120
<b>65,000</b>	<b>64,010</b>	

## සේවා කාර්ය සාධන වාර්තාව

	සේවා කාර්ය සාධන වාර්තාව	65,000
	මුද්‍රණ සහ ප්‍රකාශන වැය - මුළු	36,172
	විද්‍යුත් තොරතුරු පද්ධති වැය - මුළු	27,839
<b>65,000</b>	<b>64,010</b>	

1. මුද්‍රණ සහ ප්‍රකාශන වැය  
2. විද්‍යුත් තොරතුරු පද්ධති වැය

\* 2012 වසරේ සේවා කාර්ය සාධන වාර්තාව මුද්‍රණ සහ ප්‍රකාශන වැය 9 කොටස් වලින් සමන්විතව - මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව - මුළු වැය 145 කොටස් වලින් සමන්විතව - මුළු වැය 145 කොටස් වලින් සමන්විතව - මුළු වැය 145 කොටස් වලින් සමන්විතව.

## මුද්‍රණ සහ ප්‍රකාශන වැය

මුද්‍රණ සහ ප්‍රකාශන වැය	මුද්‍රණ සහ ප්‍රකාශන වැය
මුද්‍රණ සහ ප්‍රකාශන වැය - මුළු	මුද්‍රණ සහ ප්‍රකාශන වැය - මුළු
වසරේ මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව	වසරේ මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව
වසරේ මුළු වැය 145 කොටස් වලින් සමන්විතව	වසරේ මුළු වැය 145 කොටස් වලින් සමන්විතව
විද්‍යුත් තොරතුරු පද්ධති වැය - මුළු	විද්‍යුත් තොරතුරු පද්ධති වැය - මුළු
වසරේ මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව	වසරේ මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව
වසරේ මුළු වැය 145 කොටස් වලින් සමන්විතව	වසරේ මුළු වැය 145 කොටස් වලින් සමන්විතව
විද්‍යුත් තොරතුරු පද්ධති වැය - මුළු	විද්‍යුත් තොරතුරු පද්ධති වැය - මුළු
වසරේ මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව	වසරේ මුළු වැය 66 ක් 147 කොටස් වලින් සමන්විතව
වසරේ මුළු වැය 145 කොටස් වලින් සමන්විතව	වසරේ මුළු වැය 145 කොටස් වලින් සමන්විතව



کے قروغ-1.2: 02 کے قروغ 2013 وس قروغ کی چوڑی رقتہ رقتہ و عیدوس سوسو کاد کاسوسو کاسوسو  
قروغ قروغ سوسوسو 201-B/57/2013/3 سوسو







قروض-1.3: کھیتوں میں سب سے زیادہ استعمال کیے جانے والے 2012 اور 2011 کے قرضوں کی تفصیل  
کے ساتھ ساتھ قرضوں کی تفصیل اور ان کے استعمال کے بارے میں مزید تفصیلات  
قرضوں کے قرضوں کے بارے میں



<p>تاریخچه کوه‌های دماوند و دماوند 5 کیلومتر مربع است و در ارتفاع 3600 متر قرار دارد. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند.</p>	<p>5.10 (ب) در 5.16 کیلومتر مربع است و در ارتفاع 3600 متر قرار دارد. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند.</p>	<p>2. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند.</p>
<p>در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند.</p>	<p>30 کیلومتر مربع است و در ارتفاع 3600 متر قرار دارد. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند.</p>	<p>3. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند. در این منطقه آب و هوا سرد است و در زمستان برف می‌بارد. در تابستان همواره برف می‌ماند.</p>

قرضے-2.1: 20 کے تحت 2014 و سہ قرضے مہینہ وار قرضے کی شرحوں اور قرضوں کی تفصیلات کے تحت درج ہے۔





20 فيفري 2014

FIN-2014-20(D): سيرة مالية

الوزارة المالية  
سيرة مالية  
2013



رقم: 3323939 رقم: 3316430

سيرة مالية

تَرْجُومَةُ

سورة

1 ..... اَرْحَمُ الرَّحِیْمِ

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

8 ..... وَرَبِّ السَّمٰوٰتِ السَّبْعِ

9 ..... وَرَبِّ الْعَرْشِ الْعَظِیْمِ

10 ..... الرَّحْمٰنِ الرَّحِیْمِ

10 ..... الرَّحْمٰنِ الرَّحِیْمِ

11 ..... الرَّحْمٰنِ الرَّحِیْمِ







අනුපිළිවෙලින් සිදුකරනු ලබන පරීක්ෂණ ක්‍රියාමාර්ගය

අනුපිළිවෙලින් සිදුකරනු ලබන පරීක්ෂණ ක්‍රියාමාර්ගය සඳහා අවශ්‍ය වන සියලුම තොරතුරු සැපයීම සඳහා පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය. පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය.

අනුපිළිවෙලින් සිදුකරනු ලබන පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය. පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය.

අනුපිළිවෙලින් සිදුකරනු ලබන පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය. පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය.

අනුපිළිවෙලින් සිදුකරනු ලබන පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය. පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය.

නිගමනය සහ අනුමැතිය

පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය. පරීක්ෂණ ක්‍රියාමාර්ගයේ මෙහි දැක්වෙන පරිදි පියවර ගත යුතුය.







המשרד גייס כספים למימון פעילותו באמצעות מכירת אגרות האג"מ, אשר נכרה לראשונה ב-2006, והיא נכרה שנית ב-2014. המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום.

המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום. המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום. המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום.

### מכירת אגרות האג"מ

המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום. המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום. המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום.

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## 2. סיוע ארוטטיבי ורפואי למעוררי 21.3 ג'ורג'ס תרומת בריאות

המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום. המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום. המכירה הראשונה נמשכה 30 יום, והמכירה השנייה נמשכה 31 יום.



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دوره‌های آموزشی کادرهای 2013 و سایر ارباب‌کاران سازمان و سایر دستگاه‌های دولتی و غیردولتی 23.4 درصد از کل بودجه سالانه است. 21.3 درصد از کل بودجه سالانه صرف هزینه‌های جاری می‌گردد.

موضوعات دیگر

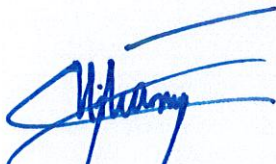
در خصوص هزینه‌های جاری، در سال 1392 نسبت به سال 1391 افزایش 30 درصدی در بودجه جاری و 30 درصدی در بودجه سرمایه‌گذاری مشاهده می‌گردد. این افزایش بودجه در حالی است که در سال 1391 نسبت به سال 1390 کاهش 22 درصدی در بودجه جاری و 22 درصدی در بودجه سرمایه‌گذاری و 22 درصدی در بودجه کل مشاهده می‌گردد.

در خصوص بودجه جاری

نمایندگانی که در سال 1392 نسبت به سال 1391 افزایش 30 درصدی در بودجه جاری و 30 درصدی در بودجه سرمایه‌گذاری مشاهده می‌گردد. این افزایش بودجه در حالی است که در سال 1391 نسبت به سال 1390 کاهش 22 درصدی در بودجه جاری و 22 درصدی در بودجه سرمایه‌گذاری و 22 درصدی در بودجه کل مشاهده می‌گردد.

22 مرداد 1435

20 شهریور 1435

  
رئیس هیئت مدیره  
سازمان امور مالیاتی



# ՀՀ Կառավարության Կառավարչության Կառավարչական կենտրոնի կողմից

2013 թվականի առաջին շաբաթվա արդյունքներ (ներդրումներ)

## ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԿԱՌԱՎԱՐՄԱՆ ԿԱՌԱՎԱՐՉՈՒԹՅԱՆ ԿԱՌԱՎԱՐՉԱԿԱՆ ԿԵՆՏՐՈՆ

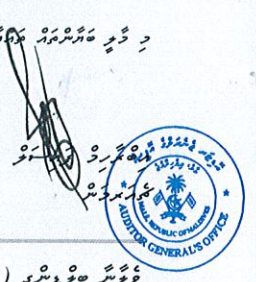
31 Դեկտեմբեր 2013 թվական

Տարի	Վարչական կենտրոնի կողմից	Տարի	Երկրորդ կարգի կենտրոնների կողմից	Երկրորդ կարգի կենտրոնների կողմից	Կարգաթիվ	Նկարագրություն
2012	2012	2013	2013	2013		
-	-	-	98,327	14		Երկրորդ կարգի կենտրոնների կողմից
-	7,266,530	-	17,675,827	3		Կարգաթիվ 1-ի կառավարչական կենտրոնի կողմից
-	2,794,571	-	5,087,715	4		Կարգաթիվ 2-ի կառավարչական կենտրոնի կողմից
-	14	-	862	15		Կարգաթիվ 3-ի կառավարչական կենտրոնի կողմից
129,010	-	-	-	18		Կարգաթիվ 4-ի կառավարչական կենտրոնի կողմից
-	-	100,082	-	18		Կարգաթիվ 5-ի կառավարչական կենտրոնի կողմից
<b>129,010</b>	<b>10,061,114</b>	<b>100,082</b>	<b>22,862,732</b>			<b>Երկրորդ կարգի կենտրոնների կողմից</b>
-	4,908,039	-	11,464,289	5		Կարգաթիվ 6-ի կառավարչական կենտրոնի կողմից
-	141,699	-	266,924	6		Կարգաթիվ 7-ի կառավարչական կենտրոնի կողմից
27,839	286,432	94,486	949,807	7,18		Կարգաթիվ 8-ի կառավարչական կենտրոնի կողմից
-	77,819	-	126,457	8		Կարգաթիվ 9-ի կառավարչական կենտրոնի կողմից
22,058	281,768	-	384,281	9,18		Կարգաթիվ 10-ի կառավարչական կենտրոնի կողմից
79,114	101,227	-	2,523,637	10,18		Կարգաթիվ 11-ի կառավարչական կենտրոնի կողմից
-	2,014	-	22,732	11		Կարգաթիվ 12-ի կառավարչական կենտրոնի կողմից
-	1,467,531	-	1,684,870	12		Կարգաթիվ 13-ի կառավարչական կենտրոնի կողմից
-	-	-	252,844	13		Կարգաթիվ 14-ի կառավարչական կենտրոնի կողմից
<b>129,010</b>	<b>7,266,530</b>	<b>94,486</b>	<b>17,675,841</b>			<b>Երկրորդ կարգի կենտրոնների կողմից</b>
-	1,967,401	-	-	14		Կարգաթիվ 15-ի կառավարչական կենտրոնի կողմից
-	728,857	-	5,125,278	14		Կարգաթիվ 16-ի կառավարչական կենտրոնի կողմից
-	-	5,596	-	18		Կարգաթիվ 17-ի կառավարչական կենտրոնի կողմից
<b>129,010</b>	<b>9,962,787</b>	<b>100,082</b>	<b>22,801,119</b>			<b>Երկրորդ կարգի կենտրոնների կողմից (Կարգաթիվ 18-ի կառավարչական կենտրոնի կողմից)</b>
-	<b>98,327</b>	-	<b>61,612</b>			<b>Երկրորդ կարգի կենտրոնների կողմից (Կարգաթիվ 19-ի կառավարչական կենտրոնի կողմից)</b>



Կարգաթիվ 1-ի կառավարչական կենտրոնի  
 Կարգաթիվ 2-ի կառավարչական կենտրոնի  
 Կարգաթիվ 3-ի կառավարչական կենտրոնի  
 Կարգաթիվ 4-ի կառավարչական կենտրոնի  
 Կարգաթիվ 5-ի կառավարչական կենտրոնի  
 Կարգաթիվ 6-ի կառավարչական կենտրոնի  
 Կարգաթիվ 7-ի կառավարչական կենտրոնի  
 Կարգաթիվ 8-ի կառավարչական կենտրոնի  
 Կարգաթիվ 9-ի կառավարչական կենտրոնի  
 Կարգաթիվ 10-ի կառավարչական կենտրոնի  
 Կարգաթիվ 11-ի կառավարչական կենտրոնի  
 Կարգաթիվ 12-ի կառավարչական կենտրոնի  
 Կարգաթիվ 13-ի կառավարչական կենտրոնի  
 Կարգաթիվ 14-ի կառավարչական կենտրոնի  
 Կարգաթիվ 15-ի կառավարչական կենտրոնի  
 Կարգաթիվ 16-ի կառավարչական կենտրոնի  
 Կարգաթիվ 17-ի կառավարչական կենտրոնի  
 Կարգաթիվ 18-ի կառավարչական կենտրոնի  
 Կարգաթիվ 19-ի կառավարչական կենտրոնի

ՀՀ Կառավարության  
 Կառավարչական կենտրոնի  
 Կարգաթիվ 1-ի կառավարչական կենտրոնի  
 Կարգաթիվ 2-ի կառավարչական կենտրոնի  
 Կարգաթիվ 3-ի կառավարչական կենտրոնի  
 Կարգաթիվ 4-ի կառավարչական կենտրոնի  
 Կարգաթիվ 5-ի կառավարչական կենտրոնի  
 Կարգաթիվ 6-ի կառավարչական կենտրոնի  
 Կարգաթիվ 7-ի կառավարչական կենտրոնի  
 Կարգաթիվ 8-ի կառավարչական կենտրոնի  
 Կարգաթիվ 9-ի կառավարչական կենտրոնի  
 Կարգաթիվ 10-ի կառավարչական կենտրոնի  
 Կարգաթիվ 11-ի կառավարչական կենտրոնի  
 Կարգաթիվ 12-ի կառավարչական կենտրոնի  
 Կարգաթիվ 13-ի կառավարչական կենտրոնի  
 Կարգաթիվ 14-ի կառավարչական կենտրոնի  
 Կարգաթիվ 15-ի կառավարչական կենտրոնի  
 Կարգաթիվ 16-ի կառավարչական կենտրոնի  
 Կարգաթիվ 17-ի կառավարչական կենտրոնի  
 Կարգաթիվ 18-ի կառավարչական կենտրոնի  
 Կարգաթիվ 19-ի կառավարչական կենտրոնի



# ދިވެހިސަރުކާރުގެ ގެޒެޓް

2013 ވަނަ އަދަދު ގެ ބަޔާން (ނިއުސްޕޭޕަރ)

## މާލުކޮޅުގެ ބަޔާން ގެ ބަޔާން ގެ ބަޔާން ގެ ބަޔާން ގެ ބަޔާން ގެ ބަޔާން ގެ ބަޔާން

31 ޖުލައި 2013 ވަނަ އަދަދު

ވަނަ އަދަދު	ވަނަ އަދަދު	ވަނަ އަދަދު	ވަނަ އަދަދު	ވަނަ އަދަދު	ވަނަ އަދަދު	ވަނަ އަދަދު	ވަނަ އަދަދު
2013	2013	2013	2013	2013	2013	2013	2013
13,346,500	17,675,841	31,022,341	-	-	31,022,341	3	މާލުކޮޅުގެ ބަޔާން
-	5,087,715	-	-	-	-	4	މާލުކޮޅުގެ ބަޔާން
<b>13,346,500</b>	<b>22,763,556</b>	<b>31,022,341</b>	<b>-</b>	<b>-</b>	<b>31,022,341</b>		<b>މާލުކޮޅުގެ ބަޔާން</b>
މާލުކޮޅުގެ ބަޔާން							
6,816,008	11,464,289	18,280,298	-	-	18,280,298	5	މާލުކޮޅުގެ ބަޔާން
162,910	266,924	429,834	-	-	429,834	6	މާލުކޮޅުގެ ބަޔާން
811,646	949,807	1,761,453	-	-	1,761,453	7	މާލުކޮޅުގެ ބަޔާން
39,633	126,457	166,090	-	-	166,090	8	މާލުކޮޅުގެ ބަޔާން
1,528,800	384,281	1,913,081	-	-	1,913,081	9	މާލުކޮޅުގެ ބަޔާން
2,516,445	2,523,637	5,040,082	-	-	5,040,082	10	މާލުކޮޅުގެ ބަޔާން
60,268	22,732	83,000	-	11,800	71,200	11	މާލުކޮޅުގެ ބަޔާން
551,301	1,684,870	2,236,171	-	-	2,236,171	12	މާލުކޮޅުގެ ބަޔާން
<b>12,487,012</b>	<b>17,422,997</b>	<b>29,910,009</b>	<b>-</b>	<b>11,800</b>	<b>29,898,209</b>		<b>މާލުކޮޅުގެ ބަޔާން</b>
	<b>5,340,559</b>	<b>1,112,332</b>	<b>-</b>	<b>-</b>	<b>1,124,132</b>		<b>މާލުކޮޅުގެ ބަޔާން</b>
މާލުކޮޅުގެ ބަޔާން							
859,488	252,844	1,112,332	-	(11,800)	1,124,132	13	މާލުކޮޅުގެ ބަޔާން
<b>859,488</b>	<b>252,844</b>	<b>1,112,332</b>	<b>-</b>	<b>(11,800)</b>	<b>1,124,132</b>		<b>މާލުކޮޅުގެ ބަޔާން</b>
<b>13,346,500</b>	<b>17,675,841</b>	<b>31,022,341</b>	<b>-</b>	<b>-</b>	<b>31,022,341</b>		<b>މާލުކޮޅުގެ ބަޔާން</b>
<b>13,346,500</b>							<b>މާލުކޮޅުގެ ބަޔާން</b>





# කොමසාරිස් ජනරාල්ගේ කාර්යාලය

2013 වසරේ වාර්ෂික වාර්තාව (මුද්‍රාණය)

## කොමසාරිස් ජනරාල්ගේ කාර්යාලය - වැය

31 ජූනි 2013 දක්වා

2012	2013	ලේඛ	
			<b>මුද්‍රාණය වූ වැය (මුද්‍රාණය)</b>
893,426	1,146,270	13	මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය
<b>893,426</b>	<b>1,146,270</b>		<b>මුද්‍රාණය වූ වැය (මුද්‍රාණය) දී ඇත</b>
			<b>මුද්‍රාණය වූ වැය</b>
-	61,202		2013 වසරේ වාර්ෂික වාර්තාවේ මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය
102,012	61,612	15	මුද්‍රාණය වූ වැය
-	3,404	17	මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය
1,795,307	148,708	16	මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය
<b>1,897,319</b>	<b>274,926</b>		<b>මුද්‍රාණය වූ වැය (මුද්‍රාණය) දී ඇත</b>
<b>2,790,745</b>	<b>1,421,196</b>		<b>මුද්‍රාණය වූ වැය (මුද්‍රාණය) දී ඇත</b>

## කොමසාරිස් ජනරාල්ගේ කාර්යාලය - වැය

31 ජූනි 2013 දක්වා

2012	2013	ලේඛ	
			<b>මුද්‍රාණය වූ වැය</b>
98,327	61,612	15	මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය
1,127,798	3,404	17	මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය
893,426	1,146,20	13	මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය
<b>2,119,550</b>	<b>1,211,286</b>		<b>මුද්‍රාණය වූ වැය (මුද්‍රාණය) දී ඇත</b>

2013 වසරේ වාර්ෂික වාර්තාවේ මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය. මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය, මුද්‍රාණය වූ වැය.





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# ދިވެހިސަރުކާރުގެ ގެޒެޓް

2013 ވަނަ އަހަރުގެ ބަޔާން ބަޔާން (އިތުރު ބަޔާން)

## 5. ދިވެހިސަރުކާރުގެ ބަޔާން

ސަރުކާރުގެ ބަޔާން	2012 ވަނަ އަހަރު	2013 ވަނަ އަހަރު	2013 ވަނަ އަހަރުގެ ބަޔާން	ބަޔާން ބަޔާން	2013 ވަނަ އަހަރު	މަޢުލޫމާތު
	2,263,850	4,174,804	7,120,341	-	7,120,341	211000 ސަރުކާރުގެ ބަޔާން
	2,644,189	7,289,486	11,159,957	-	11,159,957	212000 ސަރުކާރުގެ ބަޔާން
	<b>4,908,039</b>	<b>11,464,289</b>	<b>18,280,298</b>	-	<b>18,280,298</b>	<b>ޖިމްމާ</b>
	2,229,969	4,169,447	6,188,261	-	6,188,261	211001 ސަރުކާރުގެ ބަޔާން
	33,881	5,357	932,080	-	932,080	2110 ސަރުކާރުގެ ބަޔާން
	51,838	114,393	158,447	-	158,447	212005 ސަރުކާރުގެ ބަޔާން
	1,010,420	3,450,018	6,268,172	-	6,268,172	212009 ސަރުކާރުގެ ބަޔާން
	7,659	2,475	1,134	-	1,134	212010 ސަރުކާރުގެ ބަޔާން
	220,267	472,533	-	-	-	212011 ސަރުކާރުގެ ބަޔާން
	118	332	210	-	210	212012 ސަރުކާރުގެ ބަޔާން
	133,000	180,000	-	-	-	212014 ސަރުކާރުގެ ބަޔާން
	6,000	-	-	-	-	212016 ސަރުކާރުގެ ބަޔާން
	497,880	1,786,376	2,702,816	-	2,702,816	212023 ސަރުކާރުގެ ބަޔާން
	11,596	735	735	-	735	212 ސަރުކާރުގެ ބަޔާން
	4,041	450	525	-	525	212025 ސަރުކާރުގެ ބަޔާން
	721,539	1,322,850	2,027,918	-	2,027,918	212027 ސަރުކާރުގެ ބަޔާން
	(20,169)	(40,677)	-	-	-	(އަދި ބަޔާން)
	<b>2,644,189</b>	<b>7,289,486</b>	<b>11,159,957</b>	-	<b>11,159,957</b>	<b>ޖިމްމާ</b>





**دولة الكويت**

2013 سنة الميزانية العامة للدولة (مكرر)

**8. إيرادات رخصات السيارات**

موسم	رقم التعريف	نوع التعريف	نوع التعريف	نوع التعريف	نوع التعريف	نوع التعريف
	2012	2013	2013	2013	2013	2013
222001	76,653	111,414	129,990	-	-	129,990
222002	-	9,022	12,000	-	-	12,000
222004	-	-	5,000	-	-	5,000
222005	689	2,549	6,500	-	-	6,500
222008	-	993	1,000	-	-	1,000
222009	-	207	1,600	-	-	1,600
222999	477	2,271	10,000	-	-	10,000
<b>إجمالي</b>	<b>77,819</b>	<b>126,457</b>	<b>166,090</b>	-	-	<b>166,090</b>

**9. إيرادات رخصات السيارات**

موسم	رقم التعريف	نوع التعريف	نوع التعريف	نوع التعريف	نوع التعريف	نوع التعريف
	2012	2013	2013	2013	2013	2013
223001	31,028	28,784	39,000	-	-	39,000
223003	-	-	18,280	-	-	18,280
223004	22,285	44,560	57,113	-	-	57,113
223009	22,464	30,013	36,000	-	-	36,000
223009	17,354	24,786	36,000	-	-	36,000
223010	4,632	4,180	6,000	-	-	6,000
223012	31,264	156,429	758,748	-	-	758,748
223015	133,149	80,023	262,140	-	-	262,140
223016	-	-	595,200	-	-	595,200
223017	-	-	25,000	-	-	25,000
223020	19,592	15,506	79,600	-	-	79,600
<b>إجمالي</b>	<b>281,768</b>	<b>384,281</b>	<b>1,913,081</b>	-	-	<b>1,913,081</b>











# ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ

2013 ឆ្នាំ របស់ អគ្គនាយកដ្ឋាន ពន្ធដារ (ប្រចាំឆ្នាំ)

## 18. ពន្ធដារ ចំពោះ ប្រាក់ ចំណូល

ឆ្នាំ 2012	ឆ្នាំ 2012	ឆ្នាំ 2013	ឆ្នាំ 2013	ព្រឹត្តិការណ៍
50,000	-	-	-	ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
15,000	-	-	-	ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
-	-	27,529	-	MCAR-145 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
-	-	30,666	-	MCAR-145 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
-	-	41,887	-	MCAR-145 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
<b>សរុប</b>				
-	36,172	-	-	ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
-	5,719	-	-	ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
-	22,120	-	-	ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
<b>65,000</b>	<b>64,010</b>	<b>100,082</b>	<b>-</b>	<b>សរុប</b>
<b>ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស</b>				
-	27,839	94,486	-	221004 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
22,058	-	-	-	223012 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
-	36,172	-	-	225002 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
42,942	-	-	-	225005 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
<b>65,000</b>	<b>64,010</b>	<b>94,486</b>	<b>-</b>	<b>សរុប</b>
-	-	5,596	-	<b>សរុប</b>

1 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស  
 2 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស

221004 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស

27,737	MCAR-145 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
27,807	MCAR-145 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
38,942	MCAR-145 ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស
<b>94,486</b>	<b>សរុប</b>

ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស 5,596 (ពន្ធដារ លើ ប្រាក់ ចំណូល ពី ការ លក់ ដី ប្រកប ដោយ លក្ខណៈ ពិសេស)







بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



**AUDITOR GENERAL'S OFFICE**  
Malé, Republic of Maldives

**AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS OF THE  
MALDIVES CIVIL AVIATION AUTHORITY FOR THE FINANCIAL YEAR  
ENDED 31 DECEMBER 2013**

**To the President of the Republic of Maldives, the People's Majlis and the Board of  
Directors of the Maldives Civil Aviation Authority**

**Introduction**

The purpose of this report is to express an opinion on the financial statements of the Maldives Civil Aviation Authority for the financial year ended 31 December 2013, pursuant to the Audit Act (No. 4/2007), and to express an opinion whether the Authority has spent funds in accordance with the budget approved by the Board of Directors of the Maldives Civil Aviation Authority for the achievement of its objectives and for the purposes intended in the budget and within the limits set therein, and it has complied with Public Finance Legislation in conducting financial operations of the Authority, and to present to the Accountable Officer of the Authority the issues that have been observed in the audit and the recommendations thereon pursuant to section 36(A) of the Public Finance Act (No.3/2006), and to submit these issues and recommendations to the President and the Parliament in accordance with the article 213 of the Constitution. This report will also be placed on the AGO website [www.audit.gov.mv](http://www.audit.gov.mv)

The report is made up of two sections. Section one contains our opinion on the financial statements. And section two contains our opinion on Authority's compliance with Public Finance Legislation and Board authorities in spending out of the budget it has approved for the Authority.

We have audited the financial statements of the Maldives Civil Aviation Authority set out on pages 7 to 23, including the Statement of Receipts and Payments, and Statement of Comparison of Budget and Actual Amounts for the year ended 31 December 2013, Statement



of Assets and Statement of Liabilities as at 31 December 2013, and accompanying notes to these financial statements.

The issues observed in this report have been discussed with the senior management of the Maldives Civil Aviation Authority. We place on record our appreciation to all those who have extended their cooperation to this audit.

## **Report on the Financial Statements**

### **Accountable Officer's Responsibility for the Preparation of Financial Statements**

It is the responsibility of the Accountable Officer (Chief Executive) of the Maldives Civil Aviation Authority designated under the Public Finance Act (No. 3/2006): to conduct financial operations of the Authority in accordance with the provisions in the Public Finance Act and Public Finance Regulations, maintain proper and complete books of accounts, and prepare and present annual financial statements in accordance with the Financial Reporting Framework prescribed for the public institutions by the Ministry of Finance and Treasury (Financial Circular 4/2012). The Financial Reporting Framework requires the Statement of Receipts and Payments and the Statements of Comparison of Budget and Actual Amounts to comply with International Public Sector Accounting Standard (IPSAS): *Financial Reporting under the Cash-Basis of Accounting*. The framework also requires the preparation of Statement of Assets and Statement of Liabilities.

This responsibility also includes: designing, implementing and maintaining internal controls relevant to the preparation and presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor General's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing (ISA). 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 presentation of the Financial





Statements. 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.

An audit involves examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. It cannot be relied upon therefore to identify all errors and weaknesses that may exist.

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

### **Basis of Qualified Opinion**

The basis for preparation and presentation of financial statements, as laid down in the Ministry of Finance and Treasury's circular (No. 4/2012), is the International Public Sector Accounting Standard (IPSAS): *Financial Reporting under the Cash-Basis of Accounting*. This basis recognises payments when they are made and receipts when they are received. However, as stated in the Authority's Accounting Policy Note 2.1, the expenditure figures taken into the financial statements reflect payments on the date that they are posted to the Public Accounting System, rather than at the date that payments are actually made. As such the financial statements do not comply with the IPSAS Cash-Basis of Accounting and have not therefore been prepared in accordance with the required financial reporting framework for public institutions promulgated by the Ministry of Finance and Treasury.

### **Qualified Opinion**

In our opinion, except for any differences that may arise due to the departures from cash accounting as described under the *Basis of Qualified Opinion*, the Statement of Receipts and Payments of the Maldives Civil Aviation Authority, the Statement of Comparison of Budget and Actual Amounts for the year ended 31 December 2013, the Statement of Assets and Statement of Liabilities as at 31 December 2013 present fairly, in all material respects, the receipts and payments, the approved budget and the withdrawals from it for the year ended 31 December 2013, and the assets and liabilities of the Maldives Civil Aviation Authority as at 31 December 2013. However, due to the significance of the matters described under *Basis of Qualified Opinion* above, we believe that the financial statements have not been prepared in accordance with the Financial Reporting Framework for the public institutions promulgated by the Ministry of Finance and Treasury.



## **Report on the Compliance with the Public Finance Legislation**

### **Accountable Officer's Responsibility for Compliance with Public Finance Legislation**

In addition to the aforesaid responsibility to prepare and present the financial statements, it is the responsibility of the Accountable Officer (Chief Executive) to spend funds in accordance with the budget approved by the Board to achieve the objectives of the Authority and for the purposes intended in the budget and within the limits set therein, and to comply with Public Finance Act and Public Finance Regulations in conducting financial operations of the Authority.

### **Auditor General's Responsibility**

In addition to the responsibility to express an opinion on the financial statements described above, it is our responsibility to express an opinion on whether the Authority has spent funds, in all material respects, in accordance with the budget approved by the Board for the achievement of its objectives and for the purposes intended in the budget and within the limits set therein, and it has complied with Public Finance Act and Public Finance Regulation in conducting financial operations of the Authority.

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

### **Opinion on Compliance with Public Finance Legislation**

In our opinion, Maldives Civil Aviation Authority has used its annual budget approved by its Board for the financial year 2013, in all material respects, for the achievement of its objectives and for the purposes intended in the budget and within the limits set therein, in accordance with Public Finance Act and Public Finance Regulations.



## Matters Arising from the Audit and Recommendations for Improvements

### 1. Departures from Cash-Basis of Accounting

The basis for preparation and presentation of the financial statements of the public institutions, as laid down in the Ministry of Finance and Treasury's circular (No. 4/2012), is the International Public Sector Accounting Standard (IPSAS): *Financial Reporting under the Cash-Basis of Accounting*. This basis recognises payments when outflow of cash occurs, and receipts when cash is received to the entity. The Authority however, as stated in Accounting Policy Note 2.1, includes expenditure in the financial statements, when it is posted to the Public Accounting System, rather than when it is actually paid. The Authority does not identify and make necessary adjustments to the financial statements in relation those transactions that have been posted, but not have been paid for during the financial year.

Also, the Public Finance Act (No. 3/2006) allows first 30 working days of the following financial year during which transactions can be posted to the previous year, as long as the goods or services were received in the earlier year; and that there is still available budget for that expenditure in the earlier year. This practice may vary year-on-year depending on specific instructions issued by the Ministry of Finance and Treasury. This practice also represents a departure from Cash-Basis of Accounting.

#### Implication

The inclusion in the financial statements of transactions posted to the Public Accounting System rather than transactions actually paid, and the posting of transactions to the previous reporting period during the first 30 working days of the following financial year allowed under the Public Finance Act are departures from Cash-Basis of Accounting. This means that the financial statements prepared on this basis do not comply with the current Financial Reporting Framework.

#### Recommendation

For the 2014 Financial Statements, the Authority should discuss with the Ministry of Finance and Treasury an Accounts Direction that recognises that the accounts are prepared on a partial accruals basis. Over an appropriate period of time the Authority should move to full accruals basis, and at key stages in the process, the Accounts Direction issued should be amended to reflect the progress made.



## 2. Receivable of MVR 21.3 million to the Civil Aviation Fund

According to section 30 of the Maldives Civil Aviation Authority Act (No. 02/2012), United States Dollars (USD) 2 per passenger out of the Airport Service Charge collected, pursuant to Airport Service Charge Act (No. 71/78), from the passengers travelling through any international airport in the Maldives, shall be a receipt of the Civil Aviation Fund. Section 31 of the Maldives Civil Aviation Authority Act stipulates that the expenditures of the Authority shall be made out of the Civil Aviation Fund.

According to the statistics of the Authority, it should receive MVR 44.7 million as Airport Service Charge share to the Civil Aviation Fund for the financial year ending 31 December 2013. However, the Ministry of Finance and Treasury has credited only MVR 23.4 million to the fund during the financial year 2013. The remainder-MVR 21.3 million-has not been credited to this fund.

### Implication

Depositing Passenger Service Charge share less than what is due, to the Civil Aviation Fund represents a departure from the Maldives Civil Aviation Authority Act, which could in turn obstruct the planned activities of the Authority for the financial year. As a result, Board of Directors might find it difficult to discharge its responsibilities fully.

### Recommendation

We recommend the Authority to negotiate with the Ministry of Finance and Treasury in the future to credit the full share of Passenger Service Charge, as stipulated in the Law, to the Civil Aviation Fund every year.

22 Ramadan 1435  
20 July 2014

  
Niyaz Ibrahim  
Auditor General



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# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## Statement of Receipts and Payments for the year ended 31st December 2013

	Notes	Trust Account 2013	Grants 2013	Trust Account 2012	Grants 2012
<b>Receipts</b>					
Opening Balance	14	98,327	-	-	-
Amount drawn from the Approved Budget	3	17,675,827	-	7,266,530	-
Income received	4	5,087,715	-	2,794,571	-
Petty Cash Balance held at Year End	15	862	-	14	-
Grant and Donations	18	-	-	-	129,010
Travelling Expenses received for maintenance organisations' inspections	18	-	100,082	-	-
<b>Total Receipts</b>		<b>22,862,732</b>	<b>100,082</b>	<b>10,061,114</b>	<b>129,010</b>
<b>Payments</b>					
Salaries and Wages	5	11,464,289	-	4,908,039	-
Pensions	6	266,924	-	141,699	-
Travelling Expenses	7,18	949,807	94,486	286,432	27,839
Stationery and Office Requisites	8	126,457	-	77,819	-
Administrative Supplies	9,18	384,281	-	281,768	22,058
Training Expenses	10,18	2,523,637	-	101,227	79,114
Repairs and Maintenance	11	22,732	-	2,014	-
Government, Grants and Subsidies	12	1,684,870	-	1,467,531	-
Capital Expenditure	13	252,844	-	-	-
<b>Total Expenditure</b>		<b>17,675,841</b>	<b>94,486</b>	<b>7,266,530</b>	<b>129,010</b>





# Maldives Civil Aviation Authority

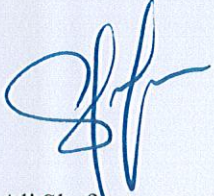
Financial Statements for the year 2013 (in MVR)

	Notes	Trust Account 2013	Grants 2013	Trust Account 2012	Grants 2012
Deposits to Public Bank Account (PBA)	14	-	-	1,967,401	-
Deposits to Civil Aviation Fund	14	5,125,278	-	728,857	-
Balance of Travelling Expenses received for maintenance organisations' inspections	18	-	5,596	-	-
<b>Total Payments (including the amount deposited to PBA)</b>		<b>22,801,119</b>	<b>100,082</b>	<b>9,962,787</b>	<b>129,010</b>
<b>Balance</b>		<b>61,612</b>	<b>-</b>	<b>98,327</b>	<b>-</b>

We testify that these financial statements have been prepared and presented truly and fairly, without any concealment of facts.

  
Ibrahim Faisal  
Chairman

  
Hussain Jaleel  
Chief Executive

  
Ali Shafeeu  
Director, Administration and Finance



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## Statement of Comparison of Budget and Actual Amounts for the year ended 31st December 2013

	Notes	Approved Budget 2013	Budget deductions/ additions	Transfers within budget codes	Final Budget 2013	Income/ Expenses 2013	Balance
<b>Budget/Receipts</b>							
Approved Budget	3	31,022,341	-	-	31,022,341	17,675,841	13,346,500
Income Received	4	-	-	-	-	5,087,715	-
<b>Total Receipts</b>		<b>31,022,341</b>	<b>-</b>	<b>-</b>	<b>31,022,341</b>	<b>22,763,556</b>	<b>13,346,500</b>
<b>Recurrent Expenditure</b>							
Salaries and Wages	5	18,280,298	-	-	18,280,298	11,464,289	6,816,008
Pensions	6	429,834	-	-	429,834	266,924	162,910
Travelling Expenses	7	1,761,453	-	-	1,761,453	949,807	811,646
Stationery and Office Requisites	8	166,090	-	-	166,090	126,457	39,633
Administrative Supplies	9	1,913,081	-	-	1,913,081	384,281	1,528,800
Training Expenses	10	5,040,082	-	-	5,040,082	2,523,637	2,516,445
Repairs and Maintenance	11	71,200	11,800	-	83,000	22,732	60,268
Government Grants and Subsidies	12	2,236,171	-	-	2,236,171	1,684,870	551,301
<b>Total Recurrent Expenditure</b>		<b>29,898,209</b>	<b>11,800</b>	<b>-</b>	<b>29,910,009</b>	<b>17,422,997</b>	<b>12,487,012</b>
<b>Balance before Capital Expenditure</b>		<b>1,124,132</b>		<b>-</b>	<b>1,112,332</b>	<b>5,340,559</b>	
<b>Capital Expenditure</b>							
Furniture, Machinery & Equipment	13	1,124,132	(11,800)	-	1,112,332	252,844	859,488
<b>Total Capital Expenditure</b>		<b>1,124,132</b>	<b>(11,800)</b>	<b>-</b>	<b>1,112,332</b>	<b>252,844</b>	<b>859,488</b>
<b>Total Expenditure</b>		<b>31,022,341</b>	<b>-</b>	<b>-</b>	<b>31,022,341</b>	<b>17,675,841</b>	<b>13,346,500</b>
<b>Budget Balance</b>							<b>13,346,500</b>





# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## Statement of Assets as at 31st December 2013

ASSETS	Notes	2013	2012
<b>Non-Current Assets</b>			
Furniture, Machinery & Equipment	13	1,146,270	893,426
<b>Total of Non-Current Assets</b>		<b>1,146,270</b>	<b>893,426</b>
<b>Current Assets</b>			
Overpaid Subscriptions to ICAO in 2013 and Exchange Difference		61,202	-
Petty Cash	15	61,612	102,012
Amounts Receivable from following year's Budget for Unpaid Bills	17	3,404	-
Receivables	16	148,708	1,795,307
<b>Total Current Assets</b>		<b>274,926</b>	<b>1,897,319</b>
<b>Total Assets</b>		<b>1,421,196</b>	<b>2,790,745</b>

## Statement of Liabilities as at 31st December 2013

Liabilities	Notes	2013	2012
Payables to Civil Aviation Fund	15	61,612	98,327
Other Payables	17	3,404	1,127,798
Capital Reserve represented by Non-Current Assets	13	1,146,270	893,426
<b>Total Liabilities</b>		<b>1,211,286</b>	<b>2,119,550</b>

The financial statements are to be read in conjunction with the related notes which form an integral part of the financial statements of the Authority set out on pages 11 to 23.



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## Notes to Financial Statements

### 1. General Information

Maldives Civil Aviation Authority was formed under the Maldives Civil Aviation Authority Act (Act No 02/2012). It can sue and be sued in its own name, and has the right to acquire, own and use properties, and is liable for its debts. It is entrusted with enhancing all the affairs related to civil aviation in the country and determining policies and procedures for planning and organising such affairs, and is the state institution that is entrusted with implementing the Maldives Civil Aviation Act.

### 2. Summary of Significant Accounting Policies

The principal accounting policies applied in these financial statements are set out below. These policies have been consistently applied over the financial years, unless or otherwise stated.

#### 2.1 Basis of Preparation

International Public Sector Accounting Standard (IPSAS): *Financial Reporting under the Cash Basis of Accounting* has been taken as the basis for preparing and presenting the financial statements of the Maldives Civil Aviation Authority. However, expenditures are recognised when transactions are posted to the Public Accounting System (SAP). Usually, these expenditures would be paid for during the financial year. In addition, pursuant to Public Finance Act (No 3/2006), a 30 day period is allowed in the succeeding financial year to post the transactions to the preceding financial year, subject to availability of funds in the budget and provided that the good/service and the bill for it have been received on or before 31 December of the preceding financial year. As such, these transactions have also been recognised as expenditures of the financial year 2013.

Amounts withdrawn from the 2013 approved budget of the Authority and revenue received are reported as cash received in the Statement of Receipts and Payments. All revenues or cash received by the Authority (other than the sums withdrawn from the approved budget) are



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

deposited to the Trust Account (Civil Aviation Fund). The amount not deposited as such is shown in the financial statement as payable to the Civil Aviation Fund.

Receivables are shown in the Statement of Receipts and Payments only when the amount is realised in cash, and any amount receivable at the end of the year, in respect of the work of Authority, are reported in the notes to the financial statements.

The financial statements are prepared under the 'historical cost convention'. Therefore, transactions are stated at the cost incurred at the time of the transaction. Accordingly, non-current assets, other assets and liabilities and capital are shown at historical values. No depreciation is charged for any fixed assets.

## 2.2 Foreign Currency Transactions

Financial statements are presented in the Maldivian Rufiyaa (MVR), as it is the transacting and reporting currency of the Authority. Transactions in foreign currencies are converted to MVR at the exchange rate between United States Dollar (USD) and Maldivian Rufiyaa (MVR) prevailing at the date of the transactions. Where receivables or payables are in foreign currencies, they are converted to USD-MVR exchange rate prevailing at the last day of the financial year. Any other valuation technique has been used only in case of forward contracts.

## 2.3 Consumable Stock

Consumables are valued at their purchase price. They are reported as an expense without capitalising. Since consumable items are expensed when they are purchased and not when they are used, the items not used at the end of the year are not reported in the financial statements as consumables stock.

## 2.4 Events after the Reporting Period

Events occurring after the date of Statement of Assets and Statement of Liabilities are assessed for their materiality, and adjustments are brought to these financial statements as appropriate.



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## 2.5 Financial Obligations

Financial obligations are reported at historical values. Those amounts reported as financial obligations relate to the expenses of the prior financial years, including 2013 that were not paid within the first 30 government working days of the financial year 2014. These amounts are also reported as amounts receivable from the following year's budget on the Statement of Assets. Other obligations reported include receipts to be deposited to Trust Account (Civil Aviation Fund) and the Fixed Assets Reserve that represents the state equity as at 31 December 2013.

## 2.6 Receipts

The receipts reported on the Statement of Receipts and Payments include the amounts withdrawn from the approved budget for this financial year and other receipts collected by the Authority. Cash received by the Authority are deposited to the Trust Account (Civil Aviation Fund) maintained at the Ministry of Finance & Treasury.

## 2.7 Cash Deposited to Civil Aviation Fund

Deposits made to the Trust Account (Civil Aviation Fund) maintained at the Ministry of Finance and Treasury are reported in the Statement of Receipts and Payments as deposits to the Civil Aviation Fund.

## 2.8 Cash Balance

Cash balances reported in the financial statements are petty cash balance, and income received to the Authority which is not deposited in the Trust Account (Civil Aviation Fund) at the end of the financial year.

## 2.9 Comparatives

Comparative information for the financial year 2012 are also included in these financial statements.

## 2.10 Budget Information

In the Statement of Comparison of Budget and Actual Amounts, the Authority's policy is to show the original budget as approved by its Board of Directors, budget additions and deductions by the Ministry of Finance and Treasury, transfers within various budget codes and the effect of any circumstance which led to the non-availability of the budget. The final



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

budget shown in the Statement of Comparison of Budget and Actual Amounts reflects these adjustments.

## 3. Funds Withdrawn from the Approved Budget

Details	2013	2012
Approved Budget by the Authority's Board of Directors	31,022,341	7,856,018
Budget Deductions/Additions	-	(375,779)
Final Budget	31,022,341	7,480,239
Budget Balance	(13,346,500)	(213,709)
<b>Total Expenditure</b>	<b>17,675,841</b>	<b>7,266,530</b>
Opening Petty Cash held	(14)	-
<b>Amount Withdrawn from the Approved Budget</b>	<b>17,675,827</b>	<b>7,266,530</b>

The amount reported in the Statement of Receipts and Payments as withdrawals from 2013's budget-MVR 17,675,827- and the total expenditure made during the year-MVR 17,675,841 -in the Statement of Comparison of Budget and Actual Amounts is the opening petty cash balance of MVR 14. This opening petty cash balance was a withdrawal from last year's budget. However, it was spent during this financial year.

## 4. Income Received

Details	2013	2012
121077 Air Travel Permit	4,742,597	2,672,810
126999 Other Fines	82	-
129002 Reimbursement from last year's Budget	-	260
126002 Fine-Breach of Regulation	20,396	15,500
121048 Course Fee and Examination Fee	324,640	106,000
<b>Total</b>	<b>5,087,715</b>	<b>2,794,571</b>

**NOTE: Receivable of MVR 44.70 million in the year 2013**

According to section 30 of the Maldives Civil Aviation Authority Act (No. 02/2012), United States Dollars (USD) 2 per passenger out of the Airport Service Charge collected, pursuant to



Velana Building (11<sup>th</sup> Floor), Ameer Ahmed Magu, Male', Maldives. Phone:3302087 Fax:3323039 Email:info@caa.gov.mv



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

Airport Service Charge Act (No. 71/78), from the passengers travelling through any international airport in the Maldives, shall be a receipt of the Civil Aviation Fund.

According to the statistics of the Authority, a total of MVR 44.7 million as Airport Service Charge share should be received to the Civil Aviation Fund for the financial year ending 31 December 2013. However, the Ministry of Finance and Treasury has credited only MVR 23.4 million to the fund during the financial year 2013.

## 5. Salaries and Wages

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
211000 Salaries and wages	7,120,341	-	-	7,120,341	4,174,804	2,263,850
212000 Other Allowances	11,159,957	-	-	11,159,957	7,289,486	2,644,189
<b>Total</b>	<b>18,280,298</b>	<b>-</b>	<b>-</b>	<b>18,280,298</b>	<b>11,464,289</b>	<b>4,908,039</b>
211001 Salaries and Wages	6,188,261	-	-	6,188,261	4,169,447	2,229,969
211002 Overtime Pay	932,080	-	-	932,080	5,357	33,881
212005 Ramazan Allowance	158,447	-	-	158,447	114,393	51,838
212009 Special Allowance for the Post	6,268,172	-	-	6,268,172	3,450,018	1,010,420
212010 Food Allowance	1,134	-	-	1,134	2,475	7,659
212011 Committee Allowance	-	-	-	-	472,533	220,267
212012 Allowance for Local Non-Residents	210	-	-	210	332	118
212014 Dependents Allowance	-	-	-	-	180,000	133,000
212016 Allowance for Work other than Assigned	-	-	-	-	-	6,000
212023 Exclusive Job Allowance	2,702,816	-	-	2,702,816	1,786,376	497,880
212024 Phone Allowance	735	-	-	735	735	11,596
212025 Risk Allowance	525	-	-	525	450	4,041
212027 Service Allowance	2,027,918	-	-	2,027,918	1,322,850	721,539
(Late Fine)	-	-	-	-	(40,677)	(20,169)
<b>Total</b>	<b>11,159,957</b>	<b>-</b>	<b>-</b>	<b>11,159,957</b>	<b>7,289,486</b>	<b>2,644,189</b>



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## 6. Pensions

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
213001 Pension	429,834	-	-	429,834	266,924	141,699
<b>Totals</b>	<b>429,834</b>	<b>-</b>	<b>-</b>	<b>429,834</b>	<b>266,924</b>	<b>141,699</b>

The Board of Director Allowances of MVR 28,000 for the month of December 2012 was paid from 2013 budget in the month of January because of the budget constraints. Also, a total increment of MVR 645,298 for August and September 2012, resulting from changes to the salary structure was paid in the year 2013.

## 7. Travelling Expenses

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
221001 Travelling Expenses - Local Sea Travel	19,320	-	-	19,320	7,554	4,850
221002 Travelling Expenses - Local Land Travel	3,840	-	-	3,840	2,650	2,935
221003 Travelling Expenses - Local Air Travel	169,740	-	-	169,740	17,832	45,150
221004 Travelling Expenses - Overseas	1,568,553	-	-	1,568,553	921,771	233,497
<b>Total</b>	<b>1,761,453</b>	<b>-</b>	<b>-</b>	<b>1,761,453</b>	<b>949,807</b>	<b>286,432</b>

## 8. Administrative Supplies

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
222001 Stationery and Office Requisites	129,990	-	-	129,990	111,414	76,653
222002 IT Related Materials	12,000	-	-	12,000	9,022	-



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

222004	Meals for Employees during Office Hours	5,000	-	-	5,000	-	-
222005	Electrical Items	6,500	-	-	6,500	2,549	689
222008	Supplies for Office Cleaning	1,000	-	-	1,000	993	-
222009	Utensils and Accessories	1,600	-	-	1,600	207	-
222999	Other Administrative Supplies	10,000	-	-	10,000	2,271	477
<b>Total</b>		<b>166,090</b>	<b>-</b>	<b>-</b>	<b>166,090</b>	<b>126,457</b>	<b>77,819</b>

## 9. Administrative Services

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
223001 Telephone, Fax and Telex	39,000	-	-	39,000	28,784	31,028
223003 Water and Sanitation Services	18,280	-	-	18,280	-	-
223004 Leased Line and Internet	57,113	-	-	57,113	44,560	22,285
223008 Cleaning Services and Waste Disposal	36,000	-	-	36,000	30,013	22,464
223009 Postage and Message Announcements, Subscriptions and Advertisements	6,000	-	-	6,000	4,180	4,632
223012 Meeting or Seminar Related Expenses	758,748	-	-	758,748	156,429	31,264
223015 Examination Related Expenses	262,140	-	-	262,140	80,023	133,149
223016 Consultancy, Translation & Other Related Services	595,200	-	-	595,200	-	-
223017 Expenses on Foreign Dignitaries	25,000	-	-	25,000	-	-
223020 Printing Services	79,600	-	-	79,600	15,506	19,592
<b>Total</b>	<b>1,913,081</b>	<b>-</b>	<b>-</b>	<b>1,913,081</b>	<b>384,281</b>	<b>281,768</b>





# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## 10. Training Expenses

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
225001 Scholarships & Fellowships	841,932	-	-	841,932	391,027	-
225002 Short term Course Fees & Expenses - Overseas Training	964,860	-	-	964,860	45,305	101,227
225004 Course Fees & Related Expenses - Local Training	169,960	-	-	169,960	-	-
225006 Staff training	3,063,330	-	-	3,063,330	2,087,304	-
<b>Total</b>	<b>5,040,082</b>	<b>-</b>	<b>-</b>	<b>5,040,082</b>	<b>2,523,637</b>	<b>101,227</b>

## 11. Repairs and Maintenance

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
226002 Repairs - Non-Residential Buildings	7,200	11,800	-	19,000	18,783	-
226009 Repairs - Furniture & Fittings	2,000	-	-	2,000	-	-
226010 Repairs - Machinery and Equipment	4,500	-	-	4,500	3,949	2,014
226013 Repairs - Computer Software	50,000	-	-	50,000	-	-
226014 Repairs - IT-Related Hardware	5,000	-	-	5,000	-	-
226015 Repairs - Other Equipment	2,500	-	-	2,500	-	-
<b>Total</b>	<b>71,200</b>	<b>11,800</b>	<b>-</b>	<b>83,000</b>	<b>22,732</b>	<b>2,014</b>



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## 12. Government Grants, Subsidies & Aids

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
228007 Subscriptions & Fees to international organization	2,236,171	-	-	2,236,171	1,684,870	1,467,531
<b>Total</b>	<b>2,236,171</b>	<b>-</b>	<b>-</b>	<b>2,236,171</b>	<b>1,684,870</b>	<b>1,467,531</b>

As per the statement forwarded by International Civil Aviation Organization (ICAO), the contribution payable for the year 2013 of Canadian Dollar (CAD) 34,736 and United States Dollar (USD) 17,822, and unpaid contributions of previous years- CAD 28,858- were settled with an overpayment of USD 1,981. This overpayment was a result of using a wrong exchange rate for converting CAD to USD. The total contribution payable in USD was erroneously multiplied with 1.0157 (USD-CAD exchange rate at the time of the transaction), instead of dividing it from the said contribution. The overpayment has been shown as a prepayment in the Statement of Assets.

## 13. Furniture, Machinery and Equipment

Details	Opening Balance 2013	Expenditure 2013	Disposals 2013	Closing Balance 2013	Closing Balance 2012
423001 Furniture & Fittings	212,626	46,905	-	259,531	212,626
423002 Machinery & Equipment	88,160	4,823	-	92,983	88,160
423006 Communication Infrastructure	106,646	2,407	-	109,053	106,646
423008 IT-Related Hardware	485,994	198,709	-	684,703	485,994
<b>Total</b>	<b>893,426</b>	<b>252,844</b>	<b>-</b>	<b>1,146,270</b>	<b>893,426</b>

Details	Approved Budget 2013	Transfers within budget codes	Budget deductions / additions	Final Budget 2013	Expenditure 2013	Expenditure 2012
421000 Furniture, Machinery & Equipment	1,124,132	(11,800)	-	1,112,332	252,844	-
<b>Total</b>	<b>1,124,132</b>	<b>(11,800)</b>	<b>-</b>	<b>1,112,332</b>	<b>252,844</b>	<b>-</b>



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## 14. Income Deposited to Public Bank Account and Civil Aviation Fund

Details	2013	2012
Cash held in Authority at the start of the year	98,327	-
Income Received	5,087,715	2,794,571
Deposited to PBA	-	(1,967,401)
Petty Cash at the end of the year	862	14
Opening Petty Cash held	(14)	-
Reimbursement to the Budget at the end of the year	-	-
Deposited to Trust Account (Civil Aviation Fund)	(5,125,278)	(728,857)
<b>Amount not Deposited at the end of year</b>	<b>61,612</b>	<b>98,327</b>

## 15. Cash undeposited at the end of Financial Year

Details	2013	2012
Petty cash at the end of the year	862	14
Reimbursement to the Budget	-	3,685
Income not yet deposited to Consolidated Revenue Fund/Civil Aviation Fund	60,750	98,313
<b>Total</b>	<b>61,612</b>	<b>102,012</b>

A Reimbursement of MVR 3,685 to 2012's budget was made in the month of January 2013. Thus, it was not included in the amount to be deposited to Public Bank Account, but is shown in the Statement of Assets as cash balance.

## 16. Receivables

Details	2013	2012
License Fees	148,708	1,795,307
<b>Total</b>	<b>148,708</b>	<b>1,795,307</b>



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

## 17. Payables

Details	2013	2012
Subscriptions to ICAO	-	454,500
Salary to Board Members for the month of December	-	28,000
Salary increment of Aug/Sep 2012	-	645,298
Payment to Local Suppliers	3,404	-
<b>Total</b>	<b>3,404</b>	<b>1,127,798</b>

## 18. Grants received & Expenditures made

Details	Grants/ Expenses <sup>1</sup> 2013	Grants/ Expense <sup>2</sup> 2013	Grants/ Expenses <sup>1</sup> 2012	Grants/ Expense <sup>2</sup> 2012
<b>Cash Received as Grants</b>				
Contribution from GMR to PBN Seminar	-	-	-	50,000
Contribution from Island Aviation to PBN Seminar	-	-	-	15,000
Contribution from Sri Lankan Airlines for the Annual Audit of MCAR-145	-	27,529	-	-
Contribution from Germany MSI Services for the Annual Audit of MCAR-145	-	30,666	-	-
Contribution from Germany Lufthansa Technik for the Annual Audit of MCAR-145	-	41,887	-	-
<b>Other Grants</b>				
Aviation Security Course, ticket fare from Korea	-	-	36,172	-
5 <sup>th</sup> SARI 66 & 147 Working Group meeting, ticket fare from Sri Lanka	-	-	5,719	-
5 <sup>th</sup> SARI part 145 Working Group meeting, ticket fare from Bhutan	-	-	22,120	-
<b>Total</b>	<b>-</b>	<b>100,082</b>	<b>64,010</b>	<b>65,000</b>
<b>Payments from Grants</b>				
221004 Overseas Travelling	-	94,486	27,839	-
223012 Meeting or Seminar Related Expenses	-	-	-	22,058
225002 Short-Term Courses & Study Tours	-	-	36,172	-
225005 Local Training Courses	-	-	-	65,000
<b>Total</b>	<b>-</b>	<b>94,486</b>	<b>64,010</b>	<b>65,000</b>
<b>Balance</b>	<b>-</b>	<b>5,596</b>	<b>-</b>	<b>-</b>



# Maldives Civil Aviation Authority

Financial Statements for the year 2013 (in MVR)

- 1 Transactions carried out by third parties for the benefit of the Authority
- 2 Amount received from the Industry over which the Authority has spending control

## 221004 Overseas Travelling Expenses Details

Travel expenses of inspector for Annual Audit of MCAR-145 (Sri Lankan Airlines)	27,737
Travel expenses of inspector for Annual Audit of MCAR-145 to Germany (Germany MSI Services)	27,807
Travel expenses of inspector for Annual Audit of MCAR-145 to Germany (Lufthansa technik)	38,942
<b>Total</b>	<b>94,486</b>

The unutilised grants of MVR 5,596 were deposited to the Civil Aviation Fund.

During 2013, Travelling Expenses (Ticket, Accommodation and food) of seven overseas trips were received from different parties to the Authority. Information about such trips are given below

### Grants Received for the trips to Overseas

Details of the trip	Granted by	Details of the Grant
World Civil Aviation Chief Executive Forum/ Singapore	Singapore Government	Ticket, Accommodation & food
Air Operational Safety Assurance Course/ Singapore	Singapore Government	Accommodation & food
Aviation Leaders Program in Public Policy/ Singapore	Singapore Government	Accommodation & food
Regional Runway Safety Seminar/ Malaysia	Maldives Airports Co Ltd	Ticket, Accommodation & food
Inspire Conference/ Australia	Maldives Airports Co Ltd	Accommodation & food
Inspire Conference/ Australia	Emirates	Ticket
Safety Audit of Air Traffic Services/Singapore	Singapore Government	Accommodation & food
South Asia Regional Initiative Steering Committee's 9 <sup>th</sup> meeting/ Germany	European Aviation Safety Agency (EASA)	Accommodation & food



# Maldives Civil Aviation Authority

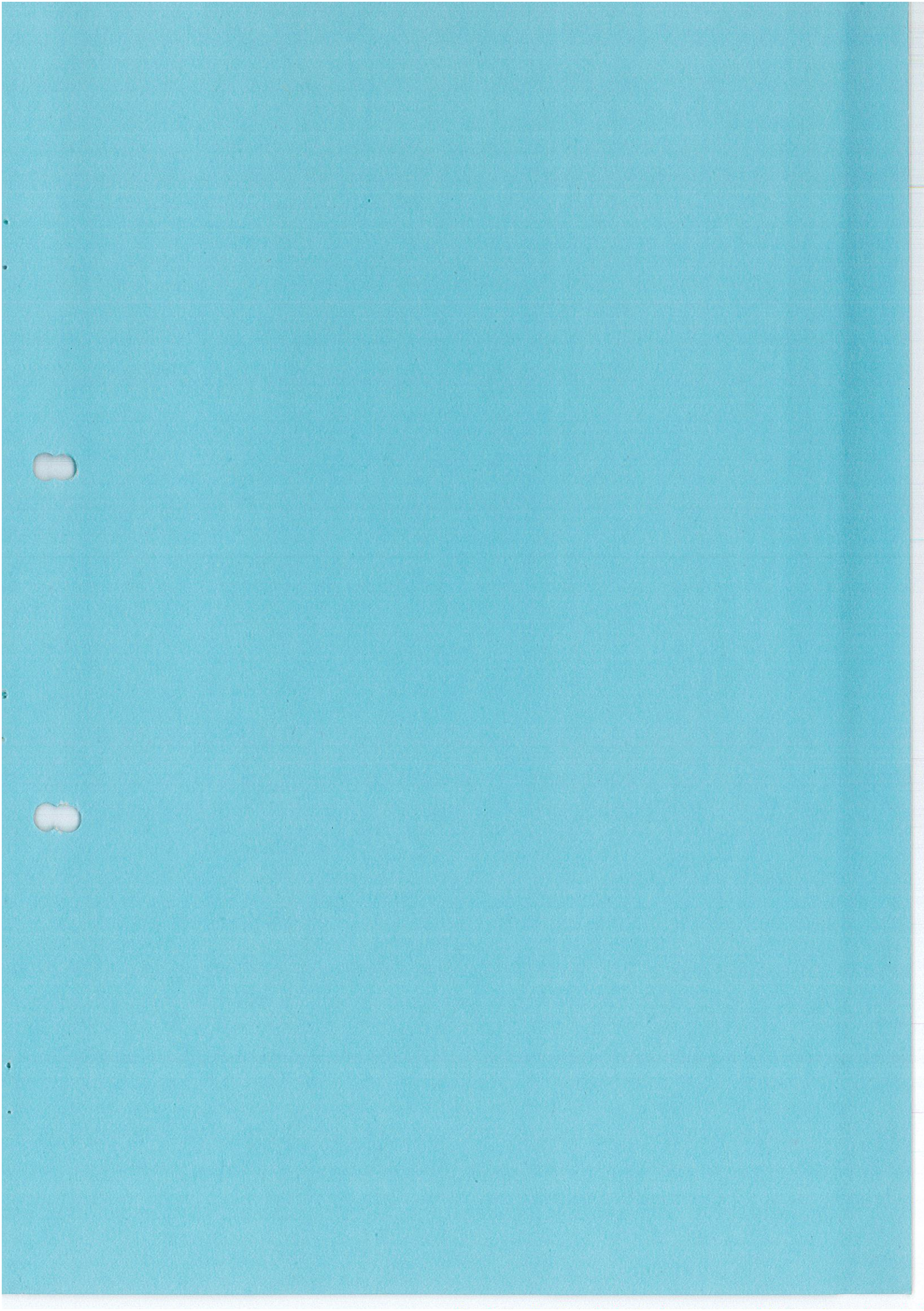
Financial Statements for the year 2013 (in MVR)

During the year 2012, funds for Travelling Expenses (Tickets, Accommodation & Food) of nine overseas trips were received from different parties. Information about these trips are given below

## Grants Received for the trip to Overseas

Details of the trip	Granted by	Details of the Grant
1 <sup>st</sup> Asia Pacific Regional Aviation Safety Team Meeting/ Thailand	GMR	Ticket, Accommodation & food
5 <sup>th</sup> SARI 66&147 Working Group meeting/ Sri Lanka	South Asia Regional Initiative	Ticket, Accommodation & food
5 <sup>th</sup> SARI part 145 Working Group meeting/ Bhutan	South Asia Regional Initiative	Ticket, Accommodation & food
2 <sup>nd</sup> Steering Committee Meeting/ Bangladesh	Island Aviation	Ticket
ICAO Safety Management System Course/ Singapore	Common Wealth Fund for Technical Corporation	Accommodation & food
Airport Operational Course/ Korea	Korea International Corporation Agency	Ticket, Accommodation & food
Electronics Safety Tools/ Korea	Korea Government	Ticket, Accommodation & food
Crisis Management in Aviation Security Workshop/ Singapore	Singapore Government	Accommodation & food
Aviation Security Course/ Korea	Korea International Corporation Agency	Ticket, Accommodation & food





بی قروڑ-2: 14 دسمبر 2014 سن قروڑ کی ریفرنس کی جگہ سے سہو کی کارروائی کی گئی ہے  
تیسری کارروائی کی تاریخ 201-B/57/2014/1 ہے۔







جغرافیہ-2.3: کھیتوں سے پیدا ہونے والے پھل و سبزیوں کی کھیتی باڑی 2013 میں پاکستان میں کی گئی ہے۔ اس کی وجہ سے کھیتی باڑی کی پیداوار میں اضافہ ہوا ہے۔





سہ ماہی - 3: شری پبلشرز، لاہور

بخش 3: نتیجہ سے پہلے:

دفعہ 17(1) کے تحت کی جانے والی امتحان کے نتائج کی جانچ پڑتال کے لیے


وکیلانہ سرٹیفکیٹ کی جانچ پڑتال کے لیے

دفعہ 17(1) کے تحت کی جانے والی امتحان کے نتائج کی جانچ پڑتال کے لیے 2012 اکتوبر 2013 سے لے کر اکتوبر 2013 تک کے نتائج

دفعہ 17(1) کے تحت کی جانے والی امتحان کے نتائج کی جانچ پڑتال کے لیے

✓	وکیلانہ سرٹیفکیٹ کی جانچ پڑتال کے لیے	-	وکیلانہ سرٹیفکیٹ کی جانچ پڑتال کے لیے
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18.03.2015	13 ستمبر	00:15	✓	✓	-	✓	✓
10.03.2015	09 ستمبر	00:40	✓	✓	✓	✓	-
	مجموعی			دفعہ 17(1) کے تحت کی جانے والی امتحان کے نتائج کی جانچ پڑتال کے لیے	دفعہ 17(1) کے تحت کی جانے والی امتحان کے نتائج کی جانچ پڑتال کے لیے	دفعہ 17(1) کے تحت کی جانے والی امتحان کے نتائج کی جانچ پڑتال کے لیے	دفعہ 17(1) کے تحت کی جانے والی امتحان کے نتائج کی جانچ پڑتال کے لیے
	01	00:55	02	02	01	02	01

  
 وکیلانہ سرٹیفکیٹ کی جانچ پڑتال کے لیے  
 سہ-تاریخی کی جانچ پڑتال کے لیے

عقود و عقود: 2: شریعہ و ہدایت



خاترو 2: ريج پر برت:

د خواتو ټولگي د سرشمير اټلچي او ټولگي د سرشمير وټلچي سرشمير وټلچي

سرشمير

د خواتو وټلچي سرشمير اټلچي پر 2012 اټلچي 2013 وټلچي اټلچي پر برت

د خواتو ټولگي د سرشمير اټلچي او ټولگي د سرشمير وټلچي

✓	وټلچي سرشمير اټلچي	-	وټلچي سرشمير وټلچي
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27.04.2015	07 وټلچي	00:10	-	✓	-	-	-	✓	✓	-	✓	-	✓	✓	✓
مخبر	مخبر	مخبر	وټلچي سرشمير اټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي	وټلچي سرشمير وټلچي
00:10	01	00:10	00	01	00	00	00	01	01	00	01	00	01	01	01

وټلچي سرشمير اټلچي پر 2012 اټلچي 2013 وټلچي اټلچي پر برت  
ټولگي د سرشمير