## בְּבְירָבֶּ מִתְּבֵּ בִישְׁבִילֹ בְּבְּבְרָבׁ בְּבְּרָבׁ בְּבְּרָבׁ מְבֹּבְּרָ



عد/19/2020/مء

و برداری مردع بردر فراری دیور

رُخِ عَهِ عَشْرَوْدُ رُورْدُ 2021 وَسُرَ مُرَثِرُدُ فَعَ عَ مِرْسُورُدُورُ سِرِسُرُودُ مُدُدُ بِرِيْحَ

بر برنج ه سرسره ند: 11/19/11 M19/ML/2020/11

### פאל בארת אל אל

دِ عَدِي دُوْدِ وَمُوْدِ وَ مَرْدُوْدُ وَ مُرْدُوْدُ وَ مُرْدُوْدُ وَ مِرْدُودُ وَ مِرْدُودُ وَ وَمِرْدُو وَ مُرْدُودُ وَ مَرْدُودُ وَ مُرْدُودُ وَ مُرْدُودُ وَ مُرْدُودُ وَ مُرْدُودُ وَ مُرْدُودُ وَمُرْدُودُ وَمُرَدُودُ وَمُودُودُ وَمُرَدُودُ وَمُرَدُودُ وَمُرَدُودُ و

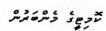


ב ברות על שבות וכת בתם צת

ערש ב בצראת



دُرُدُوْرُ سُرْمِهِ فِي رسره فِرْ قُرْمِيْرُ







دِه برُدُ وَسَابُو بَرَسِهِ مَرَامِهُ مَرَسِهِ مَرَّسِهِ مَرَّسِهِ مَرَّسِهِ مَرَّسِهِ مَرَّسِهِ مَرَّسِهِ مَر وُوفْرُ تَرْدِيمً









تروع و و در برتری سربه

دَه قرالله براز في مِوَ مَرْفِرٍ عُردِمً



رُسِيدُ دُهُ وُرُدُودِ الْمُعْدُدُودِ دُهُ ثُرُ وَرُبِدُ



















# ورْبر شوشی:

| 130                  | <u> </u>   |  |                                       |   |  |                       |
|----------------------|--|--|---------------------------------------|---|--|-----------------------|
| 5                    |  |  |                                       |   | نرژ:                                     | 1.0 مَرَّبُ           |
| 3                    | ••••••••••••   |  | رِ اثر سُرْهُ عُدُ:                   | יש אל בצו את מפעץ                                   | عِيرٌ وَرُسَوَ عِرِيرًا                  | 2.0                   |
| 0                    | ••••••••••••   | ••••••   | ••••••                                | رُرْ وُسْرُور کُر و مُدَن                           | عِيْ وُسَوْرُهُمْ مُعِيْ                 | 3.0 مرد               |
| 11 •                 |  |  |                                       |   | <u>م</u> که سرسروش:                      | 4.0 مرد               |
|                      |  |  |                                       |   |  |                       |
| ک وسر                | وی آروری 121   | ، رُيْع عرفير  | مرشر ورورير صفع                       | ئى ئەرۇرى سىرىش ئىر<br>رەئى 2021 ھىلىر شەر          | × 6 % / 60 > 3                           | •                     |
| 14                   |  |  |                                       | ٢<br>١٠٠٤ ٢٠٤ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ | 2021"                                    |                       |
| , 27<br>, 27<br>, 27 | . ئىنرى <i>ھ ئۇرىڭ ھۇرۇ</i><br>15  | ה איני איני<br>הארשה אלינייייייייייייייייייייייייייייייייייי | 9666 x 359 96                         | دّوِرْهُ 2021 وَسَرُ دَرُرُ                         | ۵٬۱۱ × × × × × × × × × × × × × × × × × × | ئى ئۇنۇ 2-<br>ئىرۇسۇر |
| . رُمِ مُرْدِ        | ם אום מם אבים<br>הנו של המשמה מינים מה מינים מה מינים מה מינים | 22,0,0<br>2,0,0<br>2,00<br>2,00<br>2,00<br>2,00<br>2,00<br>2 | , , , , , , , , , , , , , , , , , , , | , יים מום יים כם :<br>תכית סותפ מהחתיפית ב<br>י''   | . درسو وپرسان                            | -3 2/3/<br>-3 #833    |
| 3,67                 |  | 9  | رُسر و وَ ٤ مِر وَسُرُوْسُ            |   | ىرىسۇڭ ئى                                | 3 7776                |
| 16                   |  | ••••••••••••   |                                       |   | هُ وُرِبِهِ وُ                           |                       |



### 1.0 مُدَّرِّعُونَ

## 2.0 عُرِعِيْ وَرُسُورُ مِرِيُّ عَرِيْكُودُورِ مِرْدُرُونُ مِ وَرُسُوهُ.

### و وَرُسُورُ وِمُسَالًا وَوَدُر مِرْدُرُومُوسِ:-

2.2 هَٰ عَمْ مَرُوْدُ هُوْرُدُ مَرْمُوْدُ 12) 7-ADMIN/57/2020/51 مَرْمُوْدُ هُوْرُدُ مَرْمُوْدُ 2.2 مَرْمُوْدُ مَرْمُوْدُ مَرْمُوْدُ مَرْمُوْدُ مَرْمُوْدُ مَرْمُوْدُ مَرْمُوْدُ مَرْمُوْدُ مَرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مُرْمُوْدُ (2020 مِرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مُرْمُوْدُ مُرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مُرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مُرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مِنْ مُرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مِنْ مُرْمُوْدُ مِنْ (2020 مِرْمُوْدُ مِنْ (2020 مِنْ

13- رَبِرَ الْحَارِيْنِ الْمُرْمَاءُ مَرْسُونَاءُ مَرْسُونَاءُ 13-B3/57/2020/126 مَرْبُونِيْءُ (2020 مَرْبُونِيْءُ 2.3 مَرْبُونِيْءُ (2020 مَرْبُونِيْءُ (2020 مَرْبُونِيْءُ (2020 مَرْبُونِيْءُ (2020 مِرْبُونِيْءُ (2020 مِرْبُونِيْءُ وَرُمُونِيْءُ وَرُمُونِيْءً وَمُعْرِبُونِيْءً وَمُعْرَبُونِيْءً وَمُعْمِنُونَاءً وَمُعْمِنَوْنَاءً وَمُعْمِنُونَاءً وَمُعْمِنَاءً ومُعْمِنَاءً ومُعْمِنَاءً ومُعْمِنَاءً ومُعْمِنَاءً ومُعْمِنَاءً ومُعْمِعُمُونَاءً ومُعْمِنَاءً ومُعْمِنَاءً ومُعْمُونَاءً ومُعْمُمُونَاءً ومُعْمِنَاءً ومُعْمِنَاءً ومُعْمُعُمُ ومُعْمُعُمُونَاءً ومُعْمِعُونَاءً ومُعْمُونَاءً ومُعْمُعُمُونَاءً ومُعْمُعُمُونَاءً ومُعْمُعُمُونَاءً ومُعْمُعُمُونَاءً ومُعْمُعُمُ ومُعْمُونَاءً ومُعْمُ ومُعْمُعُمُ ومُعْمُعُمُ ومُعْمُعُمُ ومُعْمُعُمُ ومُعْمُعُمُ ومُعُمُعُمُ ومُعْمُعُمُ ومُعُمُعُمُونَاءًا ومُعْمُعُمُ ومُعُمُعُمُ ومُعُمُعُمُ ومُعُمُعُمُ ومُعُمُعُمُ ومُعُمُعُمُ ومُعُمُعُمُ ومُ

### 3.0 מכש ב בייתר ל מעת ל מעת ב מבו בים.

رَدِ رَبِعَ عَلَى مَرْدُودَ رَرِدُو 2021 وَسَرَ رَرَيْرُو وَوَلَاثِمْ فَاغُ عَلَى مِرْسَانَدُودُ وَسَامَاهُ وَلَوْرَاتُهُ مَرْجِ مِرْ لَا يَرُوْشُ وَمِرْدُ، رَبِعَ مِ غَلَى مُرْبُودُ رَوْرِدُ بِرَا يَرَامُو مُرَدِ رَبُودُونُ وَمُرَوْدُورُ وَرَدُودُورُ وَرَدُورُونُ وَرَدُورُ وَرُورُورُ وَرَدُورُ وَرَدُورُ وَرَدُورُ وَرَدُورُ وَرَدُورُ وَرُورُورُ وَرُورُورُ وَرُورُورُ وَرَدُورُ وَرُورُورُورُ وَرُورُورُ وَرُورُ وَرُورُورُ وَرُورُورُورُ وَرُورُورُ وَرُورُ وَالْمُورُورُورُ وَالْمُورُورُ وَالْمُورُورُورُ وَالْمُورُورُ وَالْمُورُورُورُ وَالْمُورُورُورُ وَالْمُورُورُ وَالْمُورُورُ وَالْمُورُورُورُ وَالْمُورُورُورُ وَالْمُورُورُ وَالْمُورُو

رَدِهُ وَرِدُسُ وَرِدُسُ وَمُورُو وَرَدُو 2021 وَمَرْ مُرَيْرُو وِمِرَاعُهِ وَرَدُو وَمِرْمُ وَمِرَاءُ وَرَدُو وَمِرَاءُ وَرَدُو وَمِرَاءُ وَمِرَاءُ وَرَدُو وَمِرَاءُ وَرَدُو وَمِرَاءُ وَرَدُو وَمِرَاءُ وَرَدُو وَمِرَاءُ وَرَدُو وَمِرَاءُ وَرَدُو وَمِرْمُ وَمِرَاءُ وَرَدُو وَمِرَاءُ وَمِرَاءً وَمِرَاءُ وَمُورَاءُ وَمِرَاءُ وَمُورَاءُ وَمِرَاءُ وَمُورَاءُ وَالْمُورَاءُ وَمُورَاءُ وَمُورَاءُ وَمُورَاءُ وَمُورَاءُ وَمُورَاءُ وَمُورَاءُ وَمُ

### 3.1 دَيْجَهُ خَسْمُودُ دُوْرِيْ زِيْرِدُوْ وَرِدُوْ دُوْرُهُ دُرْدُو 2021 وَسَرْ دُرَيْرُو فَخَعُو مُوْرِبِوْ



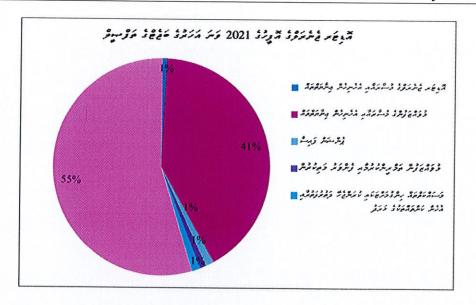
# هُوَوْ-1: رِّغِ عَهِ غَرْمَوْدُ دِّرِرْدُ 2020 وَمَرْ مُرَثِرُدُ وَغَاجُهِ 2021 وَمَرْ مُرْبَرُهُ وَوَثَارُ رُمُرَثُوْ وَغَافُ مَٰهِ وَمِثَامِهُ وَمِدُ مُرْبَرُهُ وَعُلَا لَمُرْبُودُ وَعُرْ مُرْبُودُ وَمِدْ مُرْبُودُ وَمِدْ مُرْبُودُ وَمِدْ مُرْبُودُ وَمِدْ مُرْبُودُ وَمِدْبُومُومُ وَمِدُ وَمِدْبُومُومُ وَمِدُ وَمِدْبُومُ وَمِدُ وَمِدْبُومُ وَمِدْ وَمِدْبُومُ وَمِنْ مُرْبُودُ وَمِدْبُومُ وَمِنْ مُرْبُودُ وَمِنْ مُرْبُودُ وَمِنْ مُرْبُودُ وَمِنْ وَمُعْتُودُ وَمِنْ مُرْبُودُ وَمِنْ مُرَابُودُ وَمِنْ مُرْبُودُ وَمِنْ مُرَابُودُ وَمِنْ مُرَابُودُ وَمِنْ مُرَابُودُ وَمُرْبُودُ وَمُعْمُودُ وَمِنْ مُرَابُودُ وَمُرْبُودُ وَمِنْ مُرَابُودُ وَمُرْبُودُ وَمِنْ مُرَابِدُ وَمُودُ وَمِنْ مُرَابِدُ وَمُودُ وَمِنْ مُرَابُودُ وَمُودُ وَمِنْ مُرَابُودُ وَمُنْ مُرَابُودُ وَمُنْ مُرَابُودُ وَمُودُ وَمِنْ مُرَابِعُ وَمُودُ وَمِنْ مُرَابِعُ وَالْمُعُودُ وَمِنْ مُرَابِعُ وَالْمُودُ وَمُعُودُ وَمِنْ مُنْفُودُ وَالْمُعُودُ وَمِنْ مُوالْمُودُ وَالْمُعُودُ وَالْمُعُودُ وَالْمُعُودُ وَالْمُعُودُ وَالْمُوالِقُودُ وَالْمُ مُنْفُودُ وَالْمُودُ وَالْمُعُودُ وَالْمُعُودُ وَالْمُوالِقُ وَالْمُودُ وَالْمُعُودُ وَالْمُوالِقُودُ وَالْمُوالِقُودُ وَالْمُودُ وَالْمُودُ وَالْمُودُ وَالْمُوالِقُودُ وَالْمُوالِقُودُ وَالْمُودُ وَالْمُعُودُ وَالْمُودُ وَالْمُودُ وَالْمُودُ وَالْمُودُ وَالْمُودُ وَالْمُعُودُ وَالْمُودُ وَالْمُودُ وَالْمُودُ ولِنَالِمُ وَالْمُودُ وَالْمُود

| 2020 وَمَرْ مَرَثَوْدُ<br>مَوْجُدُدُ مَوْدِدُ | 2020 تتر شتاؤ<br>عَلَيْدُ عَلَيْدُ | 2021 وَمَرَ مَدَرَدُهُ<br>وَوَمُومُ<br>وَوُهُو | 2020 وَمَرَ مُرَثَرُوْ<br>مِوَجِهِا عَجْءُ | ي موسيد   |
|---|------------------------------------|--|--|---|
| (ثربر-) / مِثْرُ<br>(%)                       | (شیر-) / بینمنر<br>(نرونز)         | (نروتر)  | (ثروثر)                                    |   |
| 19%   | 8,838,948                          | 56,449,339                                     | 47,610,391                                 | ي ين دو و المالية   |
| 9%  | 3,694,264                          | 43,927,260                                     | 40,232,996                                 | 210 فَوَدْجَ وْمُرْمَرُدُ رِسِرَةً وَمَرْفِر  |
| 11%   | 125,763                            | 1,246,980                                      | 1,121,217                                  | وْرْ سَعَارُد، وْسَالُولْمَارُوْ وْوَدْيْ وْرْسَارِدُ دَوْ وَلَا رِفْرَدُولَارُ<br>213 مِنْ دُورْدُ فِي الْمِنْ   |
| (11%)   | (169,163)                          | 1,345,720                                      | 1,514,883                                  | 363 5322 235225 221   |
| 96%   | 456,488                            | 930,655  | 474,167                                    | 222 مرب رشدود كشرور ركر منامه أو  |
| 103%  | 3,029,800                          | 5,973,350                                      | 2,943,550                                  | 223 ترب بردور شروع مرفور المرفوط مرفور فروز فروز و مرفور  |
| 843%  | 881,614                            | 986,209  | 104,595                                    | 225 مَرْوُبُرِينُ مُرْوَئِرٌ مُمْرُونُ مُرَائِعٌ مَمَرُثِرُ   |
| 125%  | 456,165                            | 821,610  | 365,445                                    | 226 ئۇرى ئۇرىيى ئۇرىيۇدۇ ئۇرىيۇدۇ ئۇرىيۇدۇ ئۇرىيۇدۇ ئۇرىيۇدۇ ئۇرىيۇدۇ ئۇرۇپۇدۇ ئۇرۇپۇرۇپۇرۇپۇرۇپۇرۇپۇرۇپۇرۇپۇرۇپۇرۇپۇرۇ |
| 43%   | 364,018                            | 1,217,555                                      | 853,537                                    | 228 مَدْنَا تُرْمَدُ دُر رِمْجُورُتُار دُرِ رِمْجُورُتُار دُرِ مَا اللَّهِ مُرْمِدُتُهُ وَرُورُتُونِ  |
| 14255%  | 48,027,525                         | 48,364,432                                     | 336,907                                    | 333 3615 338  |
| 100%  | 43,827,326                         | 43,827,326                                     | -  | 421 كۆھرىك ئىرى بىرۇسۇدىرى كۆلۈرگى ئەرىدىرى   |
| 1247%   | 4,200,199                          | 4,537,106                                      | 336,907                                    | مرت رسودن عديد بردو دود دود مودم  |
| 119%  | 56,866,473                         | 104,813,771                                    | 47,947,298                                 | 332.33  |

### مُورُونَ يَرْ مُن مُرْدُو مُرْدُو 2021 وَمَرْ مُرْمَرُ وَوَلْمَدُ فَعْظَةُ وَمِدَسَدُ فَمِمْمَادُ رِسرةُسْرَاوُرُ وَوَلَامُ وَمُومُونَةُ وَوَّبِ

| چۇرىيى   | 2021 وَسَرَ<br>سَرَشِوْ عَنْ عَ<br>(شُورِدُ ) | الحاجة وتوقم<br>المائة<br>مرائد سناده<br>(%) |
|--|---|--|
| את ביינים: ב-אנית היינים היינים היינים ביינים היינים היינים היינים היינים היינים היינים היינים היינים היינים ה | 795,000.00                                    | 1%   |
| מורם ב"א אל מין מין הייל הייל הייל הייל הייל הייל הייל הי  | 43,132,260.00                                 | 41%  |
| عَمْدُ وَرَبُّ   | 1,247,400.00                                  | 1%   |
| מורם הם הם החלים לים אר המלחת<br>תוש בית הבתנות מתביר בית בית המתנות   | 986,209.00                                    | 1%   |
| יר מל ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל  | 1,345,720.00                                  | 1%   |
| رى برگرم زَبَرْقُر   | 57,307,602.00                                 | 55%  |
| دْرِ جُوْرُ  | 104,814,191.00                                | 100%   |





# 3.2 مَنْ عَلَى مُوْدُ مُرْدُدُ 2021 وَسَرَ مُرَيْدُهُ فَعُهُورُو مِنْ مُرْسُرُهُ مُو بِرَاءِ وَمُرْدُدُ مُورِدُ مُرَدُدُهُ وَمُورُدُ وَمُرْدُدُ وَمُورُدُ وَمُرْدُدُ مُرَدُدُهُ وَمُرْدُدُ وَمُورُدُونُ وَمُرْدُدُ وَمُورُدُونُ وَمُرْدُدُ وَمُورُدُونُ وَمُرْدُونُ وَمُرْدُدُ وَمُرْدُدُ وَمُورُدُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُرْدُدُونُ وَمُورُدُونُ ورُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ ورُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ وَمُورُدُونُ ورُورُدُونُ وَالْمُونُ ولِنُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ ولِنُونُ والْمُونُ والْمُونُ



रहितप्रदेश म्प्रिट्रें

- 3.2.5 و دُ دِهْدُرُدُ هُوْدِيْدُ دُنْدُورُ دَيْرُورُ دَيْرُورُ دَيْرُورُ وَ وَرَارِعُ مُرْوَدُرُدُ ) دِيْرَامُوهُ دَبْرِ هُورِ مُرْدِهُ وَ عَرْمَرُورُ وَيَرِعُ مُرْدُورُ وَيَرِعُ مُرْدُورُ وَيَرِعُ مُرْدُورُ وَيَرِعُ مُرْدُورُ وَيَرِعُ مِرْدُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَعِيْ مِرْدُورُورُ وَيَرْدُورُ وَيَرْدُورُ وَيَعِيْ مِرْدُورُورُ وَيَعْ مِرْدُورُورُ وَيَعْلَى مُورِعِيْ مِرْدُورُورُ وَيَعْلِمُ وَيَعْلِمُ وَيَعْلِمُ وَيَعْلِمُ وَيَعْلِمُ وَيَعْلِمُ وَيَعْلِمُ وَيَعْلِمُ وَيَعْلِمُ وَيْرُورُ وَيْكُورُ وَيُعْلِمُ وَيْرُورُ وَيْرُورُ وَيْكُورُ وَيْدُورُ وَيْكُورُ وَيْكُورُونُ وَيْكُورُ وَيْكُورُ وَيْكُورُورُ وَيْكُورُ وَيْكُورُورُ وَيْكُورُورُ وَيُورُورُ وَيْكُورُورُ وَيْكُورُونُ وَيْكُورُورُ وَيْكُورُورُ ورُورُورُ وَالْمُورُورُ وَيُعْلِقُونُ وَالْمُورُورُ وَالْمُورُورُ وَيْكُورُونُ وَالْمُورُورُ وَالْمُورُورُ وَالْمُورُورُ وَالْمُورُ وَالْمُورُورُ وَالْمُورُورُ وَالْمُورُولُورُ وَالْمُورُورُ وَا

### 3.3 - مَنْ عَامَ عُرْدُو مُرْدُو 2021 وَسَرَ مُرَامُوهُ وَعُوْدِ رِوَسُرُورُو مُ رِوْمُمُ وَعُوْمُون

- 3.3.1 2021 وَسَرُ دَرَبَرُو وَوَلَامَ هَا فَا وَ وَمَدُودِ دَرُودُ وَ وَقَامُودُ رَادُوَوُ وَ دَرُورُ وَ وَقَامُ دَرَاءُ وَمَا 3.3.1 وَمَرْ دَرَاءُ وَمَرْ دَرَاءُ وَمَرْ دَرُورُ وَ وَقَامُ وَمَرْ دَرُورُ وَمِرَاءُ وَمَرْ دَرُورُ وَمِرَاءُ وَمَرْ دَرُورُ وَمَرْ وَمِرَاءُ وَمَرْ وَمِرَاءُ وَمَرْ وَمِرَاءُ وَمَرْ وَمِرْ وَمِرَاءُ وَمُرْوَدُونُ وَ وَمِرَاءُ وَمَرْ وَمِرَاءُ وَمَرْ وَمِرَاءُ وَمَرْ وَمِرَاءُ وَمِرْ وَمُرْدُونُ وَمُورِ وَمُورِ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُونُ وَمِرْ وَمِرْ وَمِرْ وَمُرْ وَمُورُونُونُ وَمِرْ وَمُرْدُونُونُ وَمُورُونُونُ وَمُورِونُونُ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُ وَمُورُونُ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُونُ وَمُورُونُ وَمُورُونُ وَمُورُونُ وَمُونُونُ وَمُورُونُ وَمُونُونُ وَمُورُونُ وَمُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَمُونُونُونُ وَالْمُونُونُ وَالْمُونُونُ وَالْمُونُ وَالْمُونُونُ وَالِمُونُ وَالْمُونُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُونُ وَالْمُونُونُ وَالْمُونُ وَلَالِمُونُ وَالْمُونُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُ
- 3.3.2 و دَنَوَوَرُ وَدِ دِوَّدُهُ سِرِسُرُوْوَرُ رِسِوَّسَ دَنَوَوْدُ هُنُورِشُ 2021 وَسَرَ دَرَنَهُ نَاتُووُرُ سُووَدِدُوَّ وَسَهُرُنَاهُمُونَانُ رِسِوَّسُرَاوَرُ وَوَّنَانُوْ وَيَوْنَاوُنَارُ، دُوْتُرِشُوْ وَ دَنَافُرَاوُنَانُ هُوْسِوْ مِهِوَدِ دُوَسِرِدُوْ.



| #            | مَدُوْسِ وَحُ  | نزوت          |
|--------------|--|---------------|
| 1            | وْجْدُهُ وَمُوْ وَرُبُ   | 22,987,753.00 |
| 2            | ۵°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°°                                  | 1,437,213.00  |
| 3            | مرام ع برمر مراس مرمر المراس المراس                                    | 1,437,213.00  |
| 4            | رم سور کو                          | 3,593,033.00  |
| 5            | ۵ و زه ه از ده ما مرده هم از ده ما مرده استور سرع از ده ما مرده استوسر | 14,372,132.00 |
| د ه<br>خ د خ |  | 43,827,326.00 |

- 3.3.3 مَعْ عَلَى مَرْوَدُ مَرْوِرُدُ 2021 عَلَى مَرْمَرُو مُؤَوْمَ مَعْ عَلَى مَوْدُ مَرْوَرُو مَرْوَرُو مِرْدُومُ مِرْمَوْدُ مَرْوَرُومُ مِرْدُومُ مُرْدُومُ مِرْدُومُ مُرْدُومُ مِرْدُومُ مُرْدُومُ مُومُ مُ مُومُ مُوم



| :5      | مور میرود<br>مور میرود  | 2021 عت متشتة<br>متوقع<br>خفة<br>(شماید) | 3353 23 2021<br>3333<br>3335<br>334 3434<br>334 343433<br>(334) | 2021 وَمَدَ مَدَدَدُ<br>رَوْدُهُ عَدْعُهُدُ<br>مُوْدِهُ<br>مُعْدِدُ<br>(شیر-) / مِعْدُ | 2021 وَمَرَ<br>مَرْدَوْ وَوَقَالُو<br>عَفِيْقِيدُوْ عَوْمِدْ<br>(شير-) / مِدْدُ |
|---------|---|--|---|--|---|
|         | فاقتر برعاده عائز   | 56,449,339                               | 52,996,803  | (ثروتر)<br>(3,452,536)   | (%)<br>-6%  |
| 210     | وَوَدُونَ وُمِيرُو رِسِرُو وَمِرُوْ   | 43,927,260                               | 41,060,610  | (2,866,650)  | -7%   |
| 213     | ئەر ئىندۇر، ئەسىمۇرىمادۇ ئودى ئەرىمارگە بۇر ۋى دۆزۈرىنار<br>ئىر ئايدى ئۇرى ئ  | 1,246,980                                | 1,239,420   | (7,560)  | -1%   |
| 221     | مُرْمِيْرُ وَمُرْدُ مُرْدُونُ وَمَرْدُ  | 1,345,720                                | 1,345,720   |  | 0%  |
| 222     | × (00 2000 2000 0) × (10 0) × | 930,655                                  | 930,655   | Year and the   | 0%  |
|         | × 100 0000 0000 1000 1000 1000 1000 100   | 5,973,350                                | 5,973,350   |  | 0%  |
| 0.00    | مُرَوْمِينَ وَيْرُونُو وَمُرَوِّ وَمُرَوِّ  | 986,209                                  | 407,883   | (578,326)  | (59%)   |
|         | ئىرى ئىرى ئىرى ئىرى ئىرى ئىرى ئىرى ئىرى   | 821,610                                  | 821,610   |  | 0%  |
|         | المدود در در مورود در ساف موج   | 1,217,555                                | 1,217,555   |  | 0%  |
|         | 333 3615 338  | 48,364,432                               | 28,798,197  | (19,566,235)   | -40%  |
| 421     | ולים עי שיא א התפים ליתם (אל אל   | 43,827,326                               | 25,000,000  | (18,827,326)   | 100%  |
| 25.0335 | אנים תמבכת שתמים ומבם לפכי עמנמם  | 4,537,106                                | 3,798,197   | (738,909)  | -16%  |
|         | ڏر ڏڙڙ  | 104,813,771                              | 81,795,000  | (23,018,771)   | -22%  |

رُخْ عَدْ فَرْدَوْ وَ وَرَدُو 2021 وَسَرَ دَرَيْرُو وَوَكُنْ رَرَرَوْ وَهُ عَالَى وَمُورَوْ وَهُ عَالَمُ مُرْدُو وَرَدُو وَمُورِوْ وَهُ عَلَى فَرَدُو مُرْدُو وَرَدُو وَمُرْدُو وَمُرْدُونُ مَرْدُو وَمُرْدُو وَمُرْدُونُ مَرْدُو وَمُرْدُونُ مَرْدِي وَمُرْدُونُ مَرْدُونُ مَرْدُونُ مَرْدُونُ مَرْدُونُ مَرْدُونُ مَرْدُونُ مَرْدُونُ مَرْدُونُ مُرْدُونُ مَرْدُونُ مِرْدُونُ مِرْدُونُ مِرْدُونُ مُرْدُونُ مُونُ وَمُرْدُونُ مُرْدُونُ مُرْدُونُ مُونُونُ مُونُ وَالْدُونُ مُونُونُ مُونُونُ مُونُ وَلَا مُونُ مُونُ وَلِي مُونُونُ مُرْدُونُ مُونُونُ مُ

### 4.0 مروع کا سرسروسر:

رِّهُ عَمَدَ عَرْمَرُونَ رِّرِدُونَ 2021 وَمَرْ رَرَيْرُو هَوْعٌ وَكَادُونِهُ وَلِمِرْمَهُ كَارِحٍ وَ 2020 وَمَرْ رَرَيْوَ وَقَعْ وَكَادُونِهِ وَلِمُورِهُ مَرْمِودُ وَمِورَدُونِهِ وَمَرْمَرُونِهُ وَمِرْمُونُ وَمِورُونِهِ: مَدْوَرُوْوْدَوْرُ وَ مِنْهُ مِنْمُورُورُورُ، كَرْجِهِرُو رَّاعِيْمُو وَمُرْهَا يُرِدُونِهُ مِرِسْرُو وَرُوسٍ:

4.1. ﴿ وَعَهُمْ فَا مُرَدُو اللَّهُ اللَّهُ مُرَدُو اللَّهُ وَاللَّهُ مُرَاكُو اللَّهُ اللَّالِي اللَّهُ الللَّهُ اللَّهُ اللَّا اللَّهُ اللَّهُ اللَّهُ اللَّا اللَّهُ اللَّهُ اللَّهُ اللَّهُ اللَّهُ اللّل



رَّهُ وَرَدُو وَرَدُو

19 مُرْجُونُدُ 2020

Market



رسرم فر گردگر دُس مر و در دو فر سرم م

وِ بِرِيْجَةِرِ خَرِنْمَرُدُو وَرِوْسِ 21 مِنْجَهُمْ 2020 وَرُوْ.

عَ مُوْوَوْ 1: مُرْعُ مُو عَ مُرْمُوْ دُو مُرْوِدُ مُرْوِدُ مُرْمُو دُو اللهِ مُرْمُو دُو مُرْمُو دُو مُرُمُو دُو مُرُمُو دُو مُرَمُو دُو مُرَمُ دُو مُرَمُو دُو مُرَمُ دُو مُرَمُو دُو مُرَمُ دُو مُو مُرَمُ دُو مُرَمُ دُو مُرَمُ دُو مُرَمُ دُو مُرَمُ دُو مُرَمُ دُو مُرَمُ دُمُ دُمُ دُر





# ANNUAL WORK PLAN 2021



Approved by: Haw Qills Auditor General, Hassan Ziyath

30th September 2020

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#### **FOREWORD**

As per the Audit Act 4/2007 clause 20(a) the Auditor General has to submit a detailed work plan of the Office and the necessary expenditures to accomplish the work plan, before 90 days of the beginning of each year.

Hence, this is AGO's 2021 work plan, detailing out the work programme, and the time and resources that would be needed to achieve this work plan.

The mission of the AGO is to audit and report to the president, the Parliament and the citizens on the proper accounting and also on the economy, efficiency and effectiveness in the use of public resources to enhance public accountability.

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

As a result of Covid-19, AGO faced a lot of challenges in completing 2020 AWP, therefore, some of the audits in 2020 have been brought forward to 2021 AWP, which will be an additional challenge to complete AWP of 2021 with the current resources available.

Nevertheless, AGO's objective is to do its best to fulfil statutory obligation vested under the Audit Act. Auditor General's Office conducts Financial, Compliance, Special and Performance Audit of Government entities, Independent Institutions, State Owned Enterprises, Local Councils and Donor funded projects. Since, there is limitation of staff and other resources, it is planned that some of the SOEs and Councils audits to be carried out by outsourcing to contract auditors.

In order to execute this work plan effectively and efficiently, time and resources have been allocated by each department individually for their assigned activity. The total required hours to complete the audits in this AWP is 158,997. However, 87,826 hours are available for audit Therefore, to accomplish this AWP AGO face a shortage of 73,517 hours.

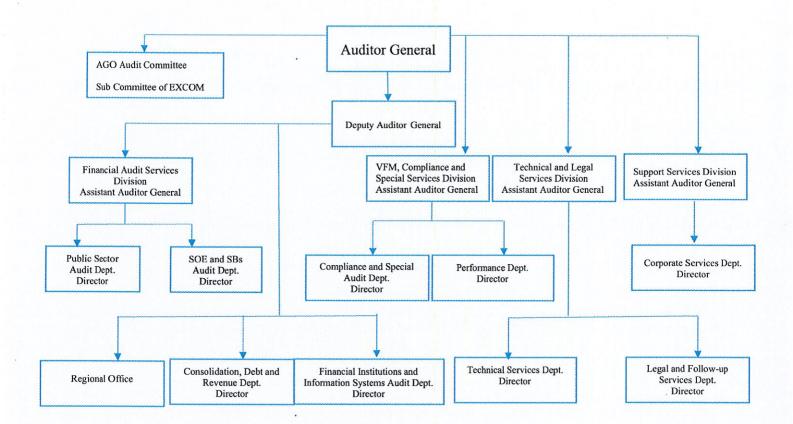
During the audit cycle of 2021, AGO's main aim is to complete all given activities in this AWP. The total number of Audits planned for 2021 and brought forward audits from previous work plans totals to 318. The detail are as follows.

| #  | AUDIT TYPE                                   | NO. OF AUDITS |
|----|--|---------------|
| 1  | Public Sector                                | 18            |
| 2  | Consolidated debt and Revenue                | 20            |
| 3  | Financial Institution and Information System | 11            |
| 4  | Special and Compliance Audits                | . 06          |
| 5  | Performance Audits                           | 04            |
| 6  | State Owned Enterprises Audits               | 25            |
| 7  | Statutory Bodies Audits                      | 22            |
| 8  | Donor Funded Project Audits                  | 10            |
| 9  | Local Council Audits                         | 130           |
| 10 | Brought Forward Audits                       | 72            |
|    | Total number of audits                       | 318           |





#### ORGANISATION STRUCTURE OF THE AUDITOR GENERAL'S OFFICE







## FUNCTIONS, ACTIVITIES AND AUDITS ALLOCATED TO RESPECTIVE DEPARTMENTS

#### CORPORATE SERVICES DEPARTMENT

The main function of this department is providing administrative and logistics support in order for the audit departments to function effectively. Corporate Services Department is responsible for proper management of the AGO budget while ensuring that the AG is able to discharge his legal mandate in an effective manner through the deployment of adequate resources. The department is also responsible for timely procurement and regular maintenance of AGO's assets. The following are the work plans of functional units operating under the Corporate Services Department:

#### Information Communications Technology Unit (ICT)

| ACTION OBJECTIVES   | ACTION STEPS   | TIMEFRAME            | RESPONSIBLE PARTY |
|---|--|----------------------|-------------------|
| Upgrading office wireless network   | Procurement of related equipment     Setup and installation  | Before the end of Q2 | Manager & Staff   |
| Upgrading the equipment used for capturing the events of AGO.   | Procurement of related equipment   | Before the end of Q2 | Manager & Staff   |
| Install an interactive board (or podium) at the seminar hall.   | Procurement of related equipment     Setup and installation  | Before the end of Q3 | Manager & Staff   |
| Setting up an additional server at<br>the server room at main branch, to<br>be used for redundant or failover | Procurement of related equipment   | Before the end of Q3 | Manager & Staff   |
| Installation of Backup server offsite   | Install at offsite   | Q2                   | Manager and Staff |
| Upgrading the laptop systems, either by replacing the laptops or by upgrading the existing systems.           | Procurement of related equipment   | Q1                   | Manager and Staff |
| AGO- Intranet development   | Working on the initial stages of developing an audit management software.  "Yaumiyya" management system Rebuilding HR system. Audit Portfolio Management System Working on enhancing the existing modules.  Task Allocation System | All year             | Manager and Staff |

#### Administration & Procurement Unit

| ACTION OBJECTIVES | ACTION STEPS                          | TIMEFRAME      | RESPONSIBLE PARTY                 |
|-------------------|---------------------------------------|----------------|-----------------------------------|
| Development Work  | Process re-engineering of major tasks | Jan – Dec 2020 | Manager, Admin and<br>Procurement |





| Procurement                             | <ul> <li>Maintain register</li> <li>Procurement tasks (Bids, Agreements, POs)</li> <li>Work with bid committee</li> </ul>   | Jan – Dec 2020 | Manager, Admin and Procurement    |
|---|---|----------------|-----------------------------------|
| General Administration                  | <ul> <li>Reception</li> <li>Entry and dispatch</li> <li>Correspondence and handling</li> <li>Administrative and clerical works</li> <li>Disposal of fixed assets</li> <li>Management and administration of the filing system</li> </ul> | Jan – Dec 2020 | Manager, Admin and Procurement    |
| Hulhumale' Office<br>Project management | Tendering     Communication and record maintenance     Meetings management     Administrative Support   | Jan – Dec 2020 | Manager, Admin and Procurement    |
| NRO establishment                       | Procurement / Bidding     Administrative Support  | Jan – Dec 2020 | Manager, Admin and<br>Procurement |
| Document Archiving at SRO               | <ul><li> Scanning</li><li> Store facility</li><li> Archive Software management</li></ul>  | Jan – Dec 2020 | Manager, Admin and<br>Procurement |
| Security, Repair and<br>Maintenance     | Office cleaning     Security     Routine repair and maintenance of office premises and other assets   | Jan – Dec 2020 | Manager, Admin and Procurement    |
| Administrative                          | Fixed assets verification (2 times /Year)   | Jan – Dec 2020 | Manager, Admin and Procurement    |
| Administrative                          | Auction/disposal of unusable items (3 times a year)   | Jan – Dec 2020 | Manager, Admin and<br>Procurement |
| Administrative                          | Stock physical count and reconciliation   | Jan – Dec 2020 | Manager, Admin and Procurement    |
| Administrative                          | Fixed assets verification   | Jan – Dec 2020 | Manager, Admin and Procurement    |
| Administrative                          | Check and settle all procurement  | Nov            | Manager, Admin and Procurement    |
| Administrative                          | Prepare for external audit  | Nov            | Manager, Admin and<br>Procurement |

#### Accounts and Finance Unit

| ACTION OBJECTIVES                       | ACTION STEPS   | TIMEFRAME      | RESPONSIBLE PARTY           |
|---|--|----------------|-----------------------------|
| Annual budgeting and financial planning | <ul> <li>Prepare NPI budget as per MoFT eircular and take to EXCOM and finalize it.</li> <li>Coordinate with other Departments/ Units to get details of annual work plan and estimated budgets.</li> <li>Compile the budget and present to Executive Committee for discussions</li> <li>Finalise the budget and send it to PAC and Ministry of Finance &amp; Treasury</li> </ul> | July - October | Manager, Accounts & Finance |





| Preparation of Financial<br>Statement for Annual Audit | <ul> <li>Finalize the income &amp; expenditure report and reconcile it with SAP GL.</li> <li>Prepare Financial Statement as per the circular of Ministry of Finance &amp; Treasury.</li> <li>Send the Financial Statement to the appointed External Auditor</li> </ul>   | February               | Manager, Accounts & Finance |
|--|--|------------------------|-----------------------------|
| Preparation of Quarterly<br>Reports                    | <ul> <li>Prepare the reports at the end of each quarter</li> <li>Present it to Executive Committee</li> <li>Preparation of Cash flow and send to MOFT</li> </ul>   | End of each<br>quarter | Manager, Accounts & Finance |
| Budget Management and preparation of reports.          | <ul> <li>Prepare and update expenditure plan.</li> <li>Prepare weekly, monthly and yearly reports and send it to Ministry of Finance &amp; Treasury.</li> <li>Take SAP GL and reconciling.</li> <li>Prepare budget control as and when required and upload on Bandeyri portal</li> </ul>   | Jan – Dec 2020         | Manager, Accounts & Finance |
| Daily routine work                                     | <ul> <li>Prepare payment voucher and file it.</li> <li>Enter to SAP and check payment status.</li> <li>Handle petty cash, record it to books, enter to SAP and file petty cash notes.</li> <li>Manage safe and update its records.</li> <li>Prepare receipts &amp; deposit to MMA.</li> <li>Prepare documents related to salary and deposit /send cheques related to salary.</li> <li>Update local and foreign travel information on bandeyri portal.</li> </ul> | Jan – Dec 2020         | Manager, Accounts & Finance |
| Facilitating Annual / Internal<br>Audit                | Assist internal & External auditors and coordinate the communications  | Jan – Dec 2020         | Manager, Accounts & Finance |

#### Human Resources Management Unit

| Action Objectives                       | Action Steps   | Timeframe      | Responsible Party |
|---|--|----------------|-------------------|
| Policy Approval                         | To revise HR policies and strategies as per the emerging changes                             | Jan – Dec 2020 | Manager HR        |
| HRIS Management & Development           | To migrate to a new system or automate payroll function and upgrade HRIS                     | Jan – Dec 2020 | Manager HR        |
| Employee Recruitment                    | As and when needed   | Jan – Dec 2020 | Manager HR        |
| Staff Orientation                       | Design and process of welcoming and orienting the staff to office environment                | Jan – Dec 2020 | Manager HR        |
| Improve the Induction Programme         | Revise the existing induction program with more, relevant, timely and comprehensive approach | Jan – Dec 2020 | Manager HR        |
| Introducing buddy system                | Reinstate the buddy system   | Jan – Dec 2020 | Manager HR        |
| Employee<br>Wellness/Recreation Program | Design a wellness programs and initiate  | Jan – Dec 2020 | Manager HR        |



| Performance Management & Appraisal              | Implement and manage the new PA system  | Jan – Dec 2020 | Manager HR  |
|---|---|----------------|-------------|
| Task allocation and Time<br>Management System   | Ensure TTMS is managed and implemented across all units                           | Jan – Dec 2020 | Manager HR  |
| Refresher Program                               | Gavaidhu refresher programs   | Jan – Dec 2020 | Manager HR' |
| HRC Secretariat                                 | Administration of HRC Secretariat work  | Jan - Dec 2020 | Manager HR  |
| Reward and Recognition                          | Quarterly, bi-annually and annual rewards and recognition                         | Jan – Dec 2020 | Manager HR  |
| Payroll   | Monthly routine work  | Jan – Dec 2020 | Manager HR  |
| Staff Meetings / Information<br>Sessions        | Monthly routine work  | Jan – Dec 2020 | Manager HR  |
| Management of Internship<br>Program             | Manage the internship program to cater to skill development and limited resources | Jan – Dec 2020 | Manager HR  |
| Leave Management                                | Daily routine work  | Jan – Dec 2020 | Manager HR  |
| Attendance Administration                       | Daily routine work  | Jan – Dec 2020 | Manager HR  |
| Job Rotation, secondment transfers, termination | Routine work  | Jan – Dec 2020 | Manager HR  |
| Staff Training Administration                   | Daily routine work  | Jan – Dec 2020 | Manager HR  |
| Personnel Administration                        | Daily routine work  | Jan – Dec 2020 | Manager HR  |
| Professional Permits                            | Daily routine work  | Jan – Dec 2020 | Manager HR  |
|   |   |                |             |

#### Stakeholder Relations Unit

| ACTION OBJECTIVES                            | ACTION<br>STEPS | TIMEFRAME      | RESPONSIBLE PARTY |
|--|-----------------|----------------|-------------------|
| Implementation of Communication strategy     |                 |                |                   |
| Implementation of communication strategy     |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Social Media Marketing                       |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Corporate video and key messages             |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Stakeholder Forums .                         |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Community outreach programs                  |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Conduct Post Audit Surveys                   |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Publications                                 |                 |                |                   |
| Publish Audit Observer                       | 02              | Biannually     | Ahmed Ashfaq      |
| Publication, Printing and distribution       | 100             | Biannually     | Ahmed Ashfaq      |
| Post Audit Survey                            |                 |                |                   |
| Follow up and Reporting to Senior management |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Corporate Image Building                     |                 |                |                   |
| Website Updates                              |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Public Opinion Surveys / Media Comments      |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| News & Media Briefings                       |                 | Jan – Dec 2020 | Ahmed Ashfaq      |



#### Institute of Audit & Assurance

| ACTION OBJECTIVES   | ACTION<br>STEPS | TIMEFRAME      | RESPONSIBLE PARTY |
|---|-----------------|----------------|-------------------|
| Academic Board  |                 |                |                   |
| Policy formulation and training allocations               |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Quality reviews and Approvals                             |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Meeting Scheduling , Agenda, Minutes & Reporting          |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Training need identification                              |                 |                |                   |
| Training Need identification ( Competency Based)          |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Public Awareness Development need identification          |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Training develop, deliver, certify and record keeping     |                 |                |                   |
| Program Development                                       |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Training Calendar   |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Training Facilitation for departments and public requests |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Certification, CPD Monitoring & Records                   |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Feedback and Quality improvements                         |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Learning resources & culture                              |                 |                |                   |
| ELearning licenses  |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Online Portal   |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Library maintenance                                       |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| Monthly Audit Forums                                      |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Siri Talks  |                 | Jan – Dec 2020 | Ahmed Ashfaq      |
| Accreditation & recognition                               |                 |                |                   |
| MQA Accreditation for modules                             |                 | Jan - Dec 2020 | Ahmed Ashfaq      |
| MoU with local and foreign partners                       |                 | Jan - Dec 2020 | Ahmed Ashfaq      |

#### Audit Management System Administration

The main responsibility of this unit is to prepare an audit management software by studying the present process. Give training to staff and coordinate with ICT unit to run the software smoothly.





#### Staff Resources

| GRADE                       | NO. OF STAFF | INPUTS                      | HOURS  |
|-----------------------------|--------------|-----------------------------|--------|
| Director                    | 1            | 30 hrs x 52 wks x 01 staff  | 1,560  |
| Managers                    | 6            | 30 hrs x 52 wks x 06 staff  | 9,360  |
| Senior Officers             | 11           | 30 hrs x 52 wks x 11 staff  | 17,160 |
| Officer                     | 7            | 30 hrs x 52 wks x 07 staff  | 10,920 |
| Assistant Officer           | 3            | 30 hrs x 52 wks x 03 staff  | 4,680  |
| Office Assistant            | 2            | 30 hrs x 52 wks x 02 staff  | 3,120  |
| TOTAL (A)                   | 30           | 46,800                      |        |
| Less: Non-audit hours:      |              |                             |        |
| Public Holidays             |              | 20 days x 6hrs x 30 staff   | 3,600  |
| Annual Leave                |              | 30 days x 6hrs x 30 Staff   | 5,400  |
| Family responsibility Leave |              | 4 days x 6hrs x 30 Staff    | 720    |
| Sick Leave                  |              | 10 days x 6hrs x 30 Staff   | 1,800  |
| Hrs. lost due to Ramadan    |              | 28 days x 2.5hrs x 30 staff | 2,100  |
| TOTAL (B)                   |              |                             | 13,620 |
| NET HOURS AVAILABLE (A – I  | 3)           |                             | 33,180 |

#### TECHNICAL SERVICES DEPARTMENT

The Technical Services Department has three units: AG Bureau, Quality Assurance and Methodology Unit and Reporting and Portfolio Management.

The following are the work plans of functional units operating under the Technical Services Department:

#### Responsibility

| UNITS                                 | KEY MANDATES  |
|---------------------------------------|---|
|                                       | Methodology Development for AGO and Private Auditors                            |
| Quality Assurance and Methodology     | Quality review of AGO audits  |
|                                       | Project Management  |
|                                       | Sending Quarterly reporting of AGO Performance to Parliament                    |
| Reporting and<br>Portfolio Management | Portfolio Management  |
| unit                                  | Preparing annual work plan  |
|                                       | Compiling and updating financial statement submitted list                       |
|                                       | Provide professional support and other logistic services to the Auditor General |
| AG Bureau                             | Oversee the Implementation of Strategic Plan                                    |
| AG Buleau                             | Conducing Executive Committee and management committee                          |
|                                       | Managing international relations among SAIs                                     |





#### Staff resources

| GRADE                       | NO. OF STAFF | INPUTS                       | HOURS  |
|-----------------------------|--------------|------------------------------|--------|
| Director                    | 1            | 30 hrs. x 52 wks. x 01 staff | 1,560  |
| Manager                     | 3            | 30 hrs. x 52 wks. x 03 staff | 4,680  |
| Senior Officer/Auditor      | 3            | 30 hrs. x 52 wks. x 03 staff | 4,680  |
| Auditor/Officer             | 2            | 30 hrs. x 52 wks. x 02 staff | 3,120  |
| Assistant Auditor           | . 1          | 30 hrs. x 52 wks. x 01 staff | 1,560  |
| TOTAL (A)                   | 10           |                              | 15,600 |
| Less: Non-audit hours:      |              |                              |        |
| Public Holidays             |              | 20 days x 6hrs x 10 staff    | 1,200  |
| Annual Leave                |              | 30 days x 6hrs x 10 staff    | 1,800  |
| Family responsibility Leave |              | 04 days x 6hrs x 10 staff    | 240    |
| Sick Leave                  |              | 10 days x 6hrs x 10 staff    | 600    |
| In-house training           |              | 40 hrs x 10 staff            | 400    |
| Short Term Training         |              | 08 days x 6hrs x 03 staff    | 144    |
| Release from work for exam  |              | 46 days x 6hrs x 2 staff     | 552    |
| Hrs. lost due to Ramadan    |              | 28 days x 2.5hrs x 10 staff  | 700    |
| TOTAL (B)                   |              |                              | 5,636  |
| NET HOURS AVAILABLE (A – B) |              |                              | 9,964  |

#### Quality Assurance and Methodology Unit

| ACTION<br>OBJECTIVES | ACTION STEPS  | TIMEFRAME  | RESPONSIBLE PARTY |
|----------------------|---|--|-------------------|
|                      | Drafting technical memo's   | When needed  | Manager           |
|                      | Coordinating work group meetings on methodology issues                      | When needed  | Manager           |
| Methodology          | Coordinating ISSAI implementation by monitoring action plan of facilitator. | Due date as per ISSAI<br>Implementation<br>Strategy given by<br>facilitators (<br>compliance and<br>performance) | Manager           |
| Quality Assurance    | Planning and conducting QA reviews of 2019<br>Audits of AGO                 | Jan -Dec   | Manager           |
| Review of AGO Audits | 6 Local Council Audits Review   | Jun - Dec  | Manager           |
| Teammate             | Preparing TimeSheet reports   | Every two weeks  | Manager           |
| Training on teammate | Upon request of IAA/HRD   | Sept 20  | Manager           |





### Reporting and Portfolio Management Unit

| ACTION<br>OBJECTIVES   | ACTION STEPS  | TIME FRAME   | RESPONSIBLE PARTY |
|--|---|--|-------------------|
|  | Preparation of quarterly reports to be submitted to Parliament and published on the AGO website   | 15th day of the<br>month following the<br>end of every quarter | Manager           |
| Reporting and updating teammate central                      | Report to AG on the status of audit recommendations   | January – December   | Manager           |
|  | Update data on Team Central   | January – December   | Manager           |
| Managing Audit<br>Portfolio                                  | Continually update information about the auditable entities   | January 2020 –<br>December 2020                                | Manager           |
| Portiono   | Update Government entities list   |  | Manager           |
| Annual Work Plan   | Preparing the AGO Annual Work Plan for 2022 and updating 2021 annual work plan  | July – September   | Manager           |
| Maintain Financial<br>Statement submitted<br>entity registry | Compiling and updating the list of the entities that have submitted the financial statement and submitting the list to Peoples Majilis and the President's Office | January – April  | Manager           |

#### AG Bureau

| ACTION OBJECTIVES  | ACTION STEPS   | TIMEFRAME           | RESPONSIBLE PARTY |
|--|--|---------------------|-------------------|
| Support the AG in operating the office effectively and efficiently through administration and management of AG's affairs | <ul> <li>To provide comprehensive professional<br/>support service to the Auditor General in<br/>all aspects relating to efficient and<br/>successful operation of the Auditor<br/>General's office.</li> </ul>  | Throughout the year | Manager & Staff   |
|  | <ul> <li>Managing the schedule of the Auditor<br/>General. Ensure that all internal meetings<br/>involving the Auditor General are properly<br/>planned, with background material<br/>collated beforehand and ensuring that<br/>appropriate time is allotted for such<br/>material to be analyzed by the Auditor<br/>General.</li> </ul> | Throughout the year | Manager & Staff   |
|  | <ul> <li>Ensure that timely follow-up action is<br/>taken and that the AG's commitments and<br/>agreements are appropriately actioned and<br/>met.</li> </ul>  | Throughout the year | Manager & Staff   |
|  | <ul> <li>Conducing Executive Committee<br/>Meetings, taking minutes of the meeting<br/>and doing the follow-up of the meeting's<br/>decisions.</li> </ul>  | Throughout the year | Manager & Staff   |
|  | <ul> <li>Conducing Management Committee<br/>Meetings, taking minutes of the meeting<br/>and doing the follow-up of the meeting's<br/>decisions.</li> </ul>   | Throughout the year | Manager & Staff   |





| <ul> <li>Conducing Audit and Risk Management<br/>Committee meetings, taking minutes of<br/>the meeting and doing the follow-up of the<br/>meeting's decisions.</li> </ul>  | Throughout the year | Manager & Staff |
|--|---------------------|-----------------|
| Coordinate all travel arrangements for<br>Auditor General and the Executive<br>Committee Members   | Throughout the year | Manager & Staff |
| Oversee the implementation of Strategic<br>Plan.   | Throughout the year | Manager & Staff |
| <ul> <li>Working closely with all the EXCOM<br/>Members and the Managers to keep the<br/>status of the planned audits for the year<br/>updated.</li> </ul>   | Throughout the year | Manager & Staff |
| <ul> <li>Lobby all levels of government, statutory<br/>bodies and members regarding the Audit<br/>reports.</li> </ul>  | Throughout the year | Manager & Staff |
| <ul> <li>Providing leadership and management to<br/>all the projects of the office.</li> </ul>   | Throughout the year | Manager & Staff |
| Performs miscellaneous other appropriate duties as assigned.   | Throughout the year | Manager & Staff |
| Managing works related to International<br>relations among SAIs and relevant<br>communications between them to enhance<br>the relationship   | Throughout the year | Manager & Staff |
| <ul> <li>Providing relevant information to People's<br/>Majlis PAC regarding different Audits.<br/>Arranging the meetings and routing to<br/>relevant departments to provide the<br/>information PAC needs.</li> </ul> | Throughout the year | Manager & Staff |

#### Internal Audit

The Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve on the AGO's operations. It helps AGO's to accomplish their objectives by bringing a systematic, disciplined approach to evaluate and assess the adequacy and effectiveness of risk management, control and governance process. The Internal Audit Unit of the Auditor General's Office will try to achieve the defined aspects of the above authoritative definition of the internal audit given by the Institution of Internal Auditors (IIA).

The Internal Audit Unit will provide assurance to the Auditor General, Audit Committee and the senior management of the AGO in terms of reviewing the adequacy and effective of risk management, control and governance systems. The Internal Audit Unit will also play a consulting role in helping promote and facilitate development of effective governance, risk management and control frameworks and also will seek to respond to management's request for investigations into matters of irregularities, alleged fraud, misuse/mismanagement of public funds.

| # | ASSIGNMENT  | START DATE | DEADLINE   |
|---|---|------------|------------|
| 1 | Review of Time Utilization of Staff                           | 24/02/2020 | 15/03/2020 |
| 2 | Review of Implementation of External Auditors' Recommendation | 16/03/2020 | 02/04/2020 |





| 3 | Review of Delivery of Audit Assignments on Deadline                               | 23/01/2020 | 23/02/2020 |
|---|---|------------|------------|
| 4 | Review of Agreements between AGO and External Stakeholders                        | 05/04/2020 | 26/04/2020 |
| 5 | Assist in the Implementation of an Approved Risk Management Policy                | 26/04/2020 | 07/05/2020 |
| 6 | Review of IT Management   | 10/05/2020 | 27/05/2020 |
| 7 | Development of a Whistle-Blower Policy  | 28/05/2020 | 30/06/2020 |
| 8 | Review AGO Code of Ethics for Consistency with the Amendment Act to the Audit Act |            |            |
| 9 | Review of Management of Audit Assignments   |            |            |

#### Staff resources

| GRADE                       | NO. OF<br>STAFF | INPUTS                       | HOURS   |
|-----------------------------|-----------------|------------------------------|---------|
| Chief Internal Auditor      | 1               | 5 hrs. x 22 wks. x 01 staff  | 100     |
|                             |                 | 2.5 hrs. x 4 wks. x 01 staff | 120     |
| Internal Audit Manager      | 1               | 35 hrs. x 22 wks. x 01 staff | 050     |
|                             |                 | 20 hrs. x 4 wks. x 01 staff  | 850     |
| Assistant Internal Auditor  | 1               | 35 hrs. x 22 wks. x 01 staff | 050     |
|                             |                 | 20 hrs. x 4 wks. x 01 staff  | 850     |
| TOTAL (A)                   | 3               |                              | 1,820   |
| Less: Non-audit hours:      |                 |                              |         |
| Public Holidays             |                 | 5 days x 6hrs x 3 staff      | 90      |
| Annual Leave                |                 | 10 days x 6hrs x 3 staff     | 180     |
| Family responsibility leave |                 | 4 days x 6hrs x 3 staff      | 72      |
| Sick Leave                  |                 | 5 days x 6hrs x 3 staff      | 90      |
| Management                  |                 | 5% of 'Total (A)'            | 91      |
| In-house training           |                 | 7 days x 6hrs x 3 staff      | 126     |
| TOTAL (B)                   |                 |                              | 649     |
| NET HOURS AVAILABLE (A –    | B)              |                              | 1,171   |
| NET HOURS REQUIRED          |                 |                              | (1,844) |
| Resource Deficit            |                 |                              | (780)   |

Under the guidance of Audit Committee, Internal Audit is supervised by Director, SOEs & SBs.





#### LEGAL SERVICES AND FOLLOW UP DEPARTMENT

#### Responsibility

The Legal Department is responsible for (1) Providing legal advice to AG and AGO's legal mandate, (2) Financial Interest monitoring (3) Preparation of public sector AG's annual report, (4) Follow up of implementation of audit recommendation. In addition to that additional work like responding to letters, Review of Parliament members Asset Declarations are done. Legal Department is working under the Technical and Legal Services Division. The Department reports to the Assistant Auditor General.

| ACTION OBJECTIVES  | ACTION STEPS  | TIMEFRAME             | RESPONSIBLE PARTY            |
|--|---|-----------------------|------------------------------|
| Financial Interest monitoring                                      | President Cabinet members ACC members JSC members Prosecutor General EC members Mira board member Presidential Commission members | January –<br>December | Legal Counsel                |
| Legal Service  | Providing legal advice to AG and AGO's legal mandate  | January –<br>December | Legal Counsel                |
| AG's Annual Report Preparation of public sector AG's annual report |   | July –<br>December    | Legal Counsel /<br>LPMU Team |
| Follow-up Unit   | Follow up of implementation of audit recommendation   | January –             |                              |
|  | Liaison with law enforcement agencies on audit evidence   | December              | LPMU Team                    |
| Others   | Tasks not included in the mandate<br>Letter<br>Parliament members AD review   | January –<br>December | LPMU Team                    |

#### Staff resources

| GRADE                       | NO. OF STAFF | INPUTS                      | HOURS |
|-----------------------------|--------------|-----------------------------|-------|
| Director                    | 1            | 30 hrs x 52 wks x 01 staff  | 1,560 |
| Legal Counsel               | 1            | 30 hrs x 52 wks x 01 staff  | 1,560 |
| Senior Officer              | 1            | 30 hrs x 52 wks x 01 staff  | 1,560 |
| Assistant Auditor           | 2            | 30 hrs x 52 wks x 02 staff  | 3,120 |
| TOTAL (A)                   | 05           |                             | 7,800 |
| Less: Non-audit hours:      |              |                             |       |
| Public Holidays             |              | 20 days x 6hrs x 05 staff   | 600   |
| Annual Leave                |              | 30 days x 6hrs x 05 Staff   | 900   |
| Family responsibility Leave |              | 4 days x 6hrs x 05 Staff    | 120   |
| In house Training           |              | 40 x 05                     | 200   |
| Sick Leave                  |              | 10 days x 6hrs x 05 Staff   | 300   |
| Hrs. lost due to Ramadan    |              | 28 days x 2.5hrs x 05 staff | 350   |
| TOTAL (B                    |              |                             | 2,470 |
| NET HOURS AVAILABLE (A – E  | 3)           |                             | 5,330 |





#### RESOURCE AVAILABILITY AND DELIVERIES BY AUDIT DEPARTMENTS

The following sections shows in detail, list of audits allocated to each audit department, budgeted hours required to complete those audits, resource available at each audit department and shortage of hours (which means extra resources needed) to each department to deliver the planned audits in this work plan.

#### FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)

#### Audit responsibility

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

| #  | ENTITY  |
|----|---|
| 1  | Ministry of Education                               |
| 2  | Ministry of Youth, Sports and Community Empowerment |
| 3  | Ministry of Communication Science and Technology    |
| 4  | Ministry of Environment and Energy                  |
| 5  | Ministry of Higher Education                        |
| 6  | Ministry of Fisheries and Agriculture               |
| 7  | Ministry of Health .                                |
| 8  | Ministry of Arts, Culture and Heritage              |
| 9  | Ministry of Foreign Affairs                         |
| 10 | Attorney General's Office                           |
| 11 | Ministry of Gender and Family                       |
| 12 | Ministry of Tourism                                 |
| 13 | Ministry of Home Affairs                            |
| 14 | Ministry of Islamic Affairs                         |
| 15 | Ministry of National Planning and Infrastructure    |
| 16 | Ministry of Defence and National Security           |
| 17 | Maldives National Defence Force                     |
| 18 | National Disaster Management Authority              |

Review work of 24 local council audits (outsourced) – to be determined during the course of the cycle

#### Strategy

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





However, many of the agencies have failed to submit quality financial statements within the statutory deadline. The AGO will work to the deadline of 31st May, stipulated in the Public Finance Act (Law No. 3/2006) giving priorities to those accountable agencies that submits the consolidated financial statements on or before the statutory deadline (i.e. 31st March). If an entity fails to submit their financial statements on or before the statutory deadline, AGO will carry out a compliance audit on such entities.

#### **Audit of Local Councils**

In order to speed up delivering the AG's mandate of carrying out public institutions audits and to provide opportunities for the local, small- and-medium-sized practices (SMPs) to grow, AGO have decided to outsource the audits of local councils. As such, audits of 130 local councils will be outsourced in the year 2021.

Established SMPs - Contract Auditors - will carry out audit work on behalf of the Auditor General and suggest him an appropriate audit opinion based on their audit work. AGO will enter into a one-year audit contract, with the option to extend the contract for one more additional year, with local audit firms for this service. AGO will review the audit files, management letter and audit reports for quality, before Auditor General signs the audit reports. As such, a total of 24 council audits will be reviewed by Public Sector Financial Audit Department.

#### Staff resources

| GRADE .                     | NO. OF<br>STAFF | INPUTS                                      | HOURS    |
|-----------------------------|-----------------|---|----------|
| Directors                   | 1               | 30 hrs. x 52 wks. x 01 staff                | 1,560    |
| Managers                    | 3               | 30 hrs. x 52 wks. x 03 staff                | 4,680    |
| Senior Auditors             | 6               | 30 hrs. x 52 wks. x 06 staff                | 9,360    |
| Auditors                    | 11              | 30 hrs. x 52 wks. x 11 staff                | 17,160   |
| Assistant Auditors          | 9               | 30 hrs. x 52 wks. x 09 staff                | 14,040   |
| TOTAL (A)                   | 30              |   | 46,800   |
| Less: Non-audit work hours: |                 |   |          |
| Public Holidays             |                 | 20 days x 6 hrs. x 30 staff                 | 3,600    |
| Annual Leave                |                 | 30 days x 6 hrs. x 30 staff                 | 5,400    |
| Family responsibility leave |                 | 10 days x 6 hrs. x 15 staff                 | 900      |
| Sick Leave                  |                 | 15 days x 6 hrs, x 15 staff                 | 1,350    |
| Management                  |                 | (70% of 1,560 + 55% of 4680 + 10% of 9,360) | 4,602    |
| In-house training ( CPD)    |                 | 40 hrs. x 30 staff                          | 1,200    |
| Short term Training         |                 | 05 days x 6 hrs. x 10 staff                 | 300      |
| Maternity leave/ Paternity  |                 | 132 days x 6 hrs. x 02 staff                | 1,584    |
| Release from work for exam  |                 | 09 days x 6 hrs. x 10 staff                 |          |
| Hrs. lost due to Ramadan .  |                 | 22 days x 1.5hrs x 30 staff                 | 990      |
| TOTAL (B)                   |                 |   | (20,266) |
| NET HOURS AVAILABLE (A – B) |                 |   | 26,334   |





#### Planned Outputs

|          |   | INTERIM                        | AND FINAL             | AUDIT 2020               | 2021 INTE                | RIM AUDIT          |
|----------|---|--------------------------------|-----------------------|--------------------------|--------------------------|--------------------|
|          | AUDIT JOBS (FY 2020)  |                                | Statutory<br>deadline | To be completed by       | Indicative budget (hrs.) | To be completed by |
| 1        | Ministry of Education .   | 3,000                          | 31-May-21             | 30-Sep-21                | 2,550                    | 31-Dec-21          |
| 2        | Maldives National Defence Force                                   | 710                            | 31-May-21             | 31-May-21                | 604                      | 31-Dec-21          |
| 3        | Attorney General's Office   | 300                            | 31-May-21             | 31-May-21                | 255                      | 31-Dec-21          |
| 4        | Ministry of Arts, Culture and Heritage                            | 880                            | 31-May-21             | 30-Sep-21                | 748                      | 31-Dec-21          |
| 5        | Ministry of Communication Science and Technology                  | 560                            | 31-May-21             | 31-May-21                | 476                      | 31-Dec-21          |
| 6        | Ministry of Defence and National Security                         | 720                            | 31-May-21             | 31-May-21                | 612                      | 31-Dec-21          |
| 7        | Ministry of Environment and Energy                                | 800                            | 31-May-21             | 30-Sep-21                | 680                      | 31-Dec-21          |
| 8        | Ministry of Fisheries and Agriculture                             | 560                            | 31-May-21             | 31-May-21                | 476                      | 31-Dec-21          |
| 9        | Ministry of Foreign Affairs                                       | 1,000                          | 31-May-21             | 31-May-21                | 850                      | 31-Dec-21          |
| 10       | Ministry of Gender and Family                                     | 1,100                          | 31-May-21             | 31-May-21                | 935                      | 31-Dec-21          |
| 11       | Ministry of Health  | 1,360                          | 31-May-21             | 30-Sep-21                | 1,156                    | 31-Dec-21          |
| 12       | Ministry of Higher Education                                      | 576                            | 31-May-21             | 31-May-21                | 490                      | 31-Dec-21          |
| 13       | Ministry of Home Affairs  | 560                            | 31-May-21             | 31-May-21                | 476                      | 31-Dec-21          |
| 15       | Ministry of Islamic Affairs                                       | 1,040                          | 31-May-21             | 31-May-21                | 884                      | 31-Dec-21          |
| 16       | Ministry of National Planning, Housing and Infrastructure         | 1,760                          | 31-May-21             | 30-Sep-21                | 1,496                    | 31-Dec-21          |
| 17       | Ministry of Tourism   | 640                            | 31-May-21             | 31-May-21                | 544                      | 31-Dec-21          |
| 18       | Ministry of Youth, Sports and Community<br>Empowerment            | 576                            | 31-May-21             | 30-Sep-21                | 490                      | 31-Dec-21          |
| 19       | National Disaster Management Authority                            | 250                            | 31-May-21             | 31-May-21                | 213                      | 31-Dec-21          |
|          | AUDIT HOURS REQUIRED (C)  | 16,392                         |                       |                          | 13,933                   |                    |
|          | lit hrs. required to review 24 Local Councils' its (D)            | 80 hrs. x 2                    | 4 council             |                          | 1,920                    | 31-Dec-21          |
| Reseassi | ource required to complete the audit<br>gnments of previous years | Indicative<br>Budget<br>(hrs.) | Statutory<br>deadline | To be<br>completed<br>by |                          |                    |
| 1        | Ministry of Education (2019)                                      | 500                            | 31-May-20             | 31-Mar-21                |                          |                    |
| 2        | Ministry of Youth, Sports and Community<br>Empowerment (2019)     | 350                            | 31-May-20             | 31-Mar-21                |                          |                    |
| 3        | Ministry of Communication Science and<br>Technology (2019)        | 250                            | 31-May-20             | 31-Jan-21                |                          |                    |
| 4        | Ministry of Environment and Energy (2019)                         | 300                            | 31-May-20             | 31-Mar-21                |                          |                    |
| 5        | Ministry of Higher Education (2019)                               | 300                            | 31-May-20             | 31-Mar-21                |                          |                    |
| 6        | Ministry of Fisheries and Agriculture (2019)                      | 300                            | 31-May-20             | 31-Mar-21                |                          |                    |
| 7        | Ministry of Health (2019)   | 250                            | 31-May-20             | 28-Feb-21                |                          |                    |
| 8        | Ministry of Housing and Urban Development (2019)                  | 150                            | 31-May-20             | 31-Jan-21                |                          |                    |
| 9        | Ministry of Arts, Culture and Heritage (2019)                     | 200                            | 31-May-20             | 31-Mar-21                |                          |                    |
| 10       | Ministry of Gender and Family (2019)                              | 250                            | 31-May-20             | 31-Mar-21                |                          |                    |
| 11       | Ministry of Tourism (2019)  | 150                            | 31-May-20             | 31-Jan-21                |                          |                    |
| 12       | Ministry of Home Affairs (2019)                                   | 150                            | 31-May-20             | 31-Jan-21                |                          |                    |
|          |   |                                |                       |                          |                          |                    |



| 14 | Ministry of National Planning and<br>Infrastructure (2019) | 500   | 31-May-20 | 31-Mar-21 |  |
|----|--|-------|-----------|-----------|--|
| 15 | Ministry of Defence and National Security (2019)           | 150   | 31-May-20 | 31-Jan-21 |  |
| 16 | Maldives National Defence Force (2019)                     | 150   | 31-May-20 | 31-Jan-21 |  |
| 17 | Ministry of Foreign Affairs (2019)                         | 150   | 31-May-20 | 31-Jan-21 |  |
| 18 | National Disaster Management Authority (2019)              | 150   | 31-May-20 | 31-Jan-21 |  |
|    | AUDIT HOURS REQUIRED (E)                                   | 4,400 |           |           |  |

#### Resource Summary

| Total number of hours available (A-B)  | 26,334   |
|--|----------|
| Total number of hours required (C+D+E) | 36,645   |
| Deficit                                | (10,311) |

#### FINANCIAL STATEMENT AUDIT (SOEs AND STATUTORY BODIES)

### Audit responsibility

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

| #  | ENTITY  |
|----|---|
|    | State-Owned Enterprises                               |
| 1  | Housing Development Corp. Ltd.                        |
| 2  | Island Aviation Services Ltd.                         |
| 3  | Maldives Airports Company Ltd.                        |
| 4  | Maldives Ports Ltd.                                   |
| 5  | Maldives Post Ltd.                                    |
| 6  | State Electric Company Ltd.                           |
| 7  | Addu International Airport                            |
| 8  | Greater Male' Industrial Zone Limited                 |
| 9  | Hithadhoo Port Ltd.                                   |
| 10 | FENAKA Corporation                                    |
| 11 | Maldives Marketing & Public Relation Corporation Ltd. |
| 12 | Male' Water and Sewerage Company Pvt Ltd              |
| 13 | Maldives Hajj Corporation                             |
| 14 | Public Service Media Corporation                      |
| 15 | Aasandha Pvt. Ltd.                                    |
| 16 | Road Development Corporation (since 2019)             |
| 17 | Waste Management Corporation Limited                  |
| 18 | Kadhdhoo Airport Company Limited                      |
| 19 | Maldives Sports Corporation                           |
| 20 | Kulhudhufushi Development Corporation                 |
| 21 | Kulhudhuffushi Port Ltd.                              |
| 22 | Maldives Integrated Tourism Development Corporation   |
| 23 | Maldives Centre for Business Development Corporation  |





| 24      | Fahi Dhiriulhun Corporation  |
|---------|--|
| 25      | Maldives Tradenet Ltd  |
|         | The state of the s |
|         | Statutory bodies   |
| 1       | National Integrity Commission  |
| 2       | Information Commissioner's Office  |
| 3       | Tax Appeal Tribunal  |
| 4       | Employment Tribunal  |
| 5       | Anti-Corruption Commission   |
| 6       | Maldives Media Council   |
| 7       | Elections Commission   |
| 8       | Civil Service Commission   |
| 9       | Department of Judicial Administration  |
| 10      | Human Rights Commission of the Maldives  |
| 11      | Judicial Service Commission  |
| 12      | Prosecutor General's Office  |
| 13      | Maldives Broadcasting Commission   |
| 14      |  |
| 15      | Family Protection Agency Peoples Majilis   |
| 16      |  |
| 17      | Local Government Authority   |
| 200.533 | Communication Authority of Maldives  |
| 18      | Maldives Police Service  |
| 19      | National Social Protection Agency  |
| 20      | Maldives Correctional Service  |
| 21      | Bar Council  |
| 22      | Maldives Court of Arbitration  |
|         |  |
|         | <u>Donor-Funded Projects</u>   |
| 1       | Preparing Outer Islands for Sustainable Energy Development (POISED)  |
| 2       | Accelerating Renewable Energy Integration and Sustainable Energy (ARISE)   |
| 3       | Public Finance Strengthening and Management Project ( PFMSS)   |
| 4       | Additional Financing Public Finance Strengthening and Management Project ( AF PFMSS)   |
| 5       | Maldives Sustainable Development Fisheries Resources (MSDFR)   |
| 6       | Kulhudhufushi Harbour Expansion Project (KHEP)   |
| 7       | Greater Male' Environment Improvement and Waste Management Project (GMEIWM)  |
| 8       | Maldives Clean Environment Project ( MCEP)   |
| 9       | Maldives Enhancing Employability and Resilience of Youth (MEERY)   |
| 10      | Maldives Urban Development Resilience Project (MUDRP)  |
|         |  |
|         | <u>Local Councils</u>  |
| 181     | 24 council audits (outsourced) – to be determined during the course of the cycle   |





#### Staff resources

| Director 30 hrs. x 52 wks. x 1 staff Audit Manager 30 hrs. x 52 wks. x 3 staff Senior Auditors 30 hrs. x 52 wks. x 3 staff Auditors 30 hrs. x 52 wks. x 3 staff Auditors 30 hrs. x 52 wks. x 6 staff Assistant Auditors 30 hrs. x 52 wks. x 9 staff TOTAL (A) Less: Non-audit hours:  Public holidays 20 days x 6 hrs. x 22 staff Annual leave 30 days x 6 hrs. x 22 staff |                             | HOURS  |
|--|-----------------------------|--------|
| Director   | 30 hrs. x 52 wks. x 1 staff | 1,560  |
| Audit Manager  | 30 hrs. x 52 wks. x 3 staff | 4,680  |
| Senior Auditors  | 30 hrs. x 52 wks. x 3 staff | 4,680  |
| Auditors   | 30 hrs. x 52 wks. x 6 staff | 9,360  |
| Assistant Auditors   | 30 hrs. x 52 wks. x 9 staff | 14,040 |
| TOTAL (A)  |                             | 34,320 |
| Less: Non-audit hours:   |                             |        |
| Public holidays  | 20 days x 6 hrs. x 22 staff | 2,640  |
| Annual leave   | 30 days x 6 hrs. x 22 staff | 3,960  |
| Family Responsibility Leave  | 10 days x 6 hrs. x 22 staff | 1,320  |
| Sick Leaves  | 15 days x 6 hrs. x 22 staff | 1,980  |
| Management   | (1,560+4,680) x 50%         | 3,120  |
| In-house training ( CPD and other Learnings)   | 40 hrs. x 22                | 880    |
| Short term Courses   | 30 days x 6 hrs. x 4 staff  | 720    |
| Maternity Leave + No Pay   | 365 days x 6 hrs. x 1 staff | 2,190  |
| Paternity  | 30*6*2                      | 360    |
| Release from work for exam   | 48 days x 6 hrs.            | 288    |
| TOTAL (B)  |                             | 17,458 |
|  | NET HOURS AVAILABLE (A – B) | 16,862 |

#### Strategy

#### Audit of State-Owned Enterprises

It is the standard practice in Supreme Audit Institutions (SAIs) to outsource the financial statement audits of State-Owned Enterprises (SOEs) to commercial audit firms. For reasons such as maintaining a large pool of professionals to carry out the audit of SOEs will be costly. Thus, AGO too have decided to outsource the financial statement audits of larger SOEs, whilst we retain audits of fewer SOEs for providing them with better value-added service and developing our capacity in IFRS-compliant financial statement audits. The number for the in-house audits might increase, should we learn during the year that additional SOEs are created by the State.

In the case of outsourced audits, the Contract Auditors carry out audit on behalf of the Auditor General and suggests him an appropriate audit opinion based on their audit work. In turn, the Auditor General issues audit opinion. In order to ensure continuity, for every SOE audit, the Auditor General's Office will enter into a two-year tripartite contract with the audit firm (Contract Auditor) and the SOE (Audited Organisation). The Contract is extendable to further two years.





Under this arrangement, the AGO will represent itself in entrance and exit meetings as a standard practice, in addition to taking part in other meetings between the Contract Auditor and the Audited Organisation where significant issues related to the audit are being discussed. AGO will have access to the Contract Auditor's working papers. Also, the AGO will review the audit plans of the Contract Auditor, and will evaluate audit observations and the audit evidence supporting these observations to enable the AG to issue the audit opinion.

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

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

#### Audit of Statutory Bodies

Besides conducting financial statement audits of State-Owned Enterprises, the department plans to undertake financial statement audits of 22 statutory bodies. This figure is made up of 18 existing audits and four additions. Additions include Maldives Police Service, National Social Protection Agency, Maldives Correctional Services that have been classified autonomous for the purpose of financial reporting, whilst Bar Council has been created under an Act of Parliament in 2019. Rest of the statutory bodies that are broadly revenue-based are audited by Consolidation, Debt and Revenue Audit Department.

Audit of Local Councils

Under the strategy detailed out in section for the work plan of Public Sector Audit Department in this plan, SOEs and SBs Audit Department has been assigned to oversee and review the audits of 24 local councils that are outsourced to Small and Medium-sized Practices (SMPs). In addition to reviewing those audits, SOEs and SBs audit department will also carry out audits of two local councils in Male' Atoll. The objective of retaining two local council audits in-house is to assist and enhance oversight and review process of outsourced local council audits.





On the request of the funding agencies and the project implementing agencies, AGO carry out the financial statement audits of a sizeable number of donor-funded projects. In addition to providing an opinion on the financial statements of the project, we report on significant delays (if any) in delivering components of the projects.

#### Planned outputs

| 5 E/N |   | Audited by: | 2020 FINAL AUDIT             |                    | 2021 INTERIM AUDIT           |                          |
|-------|---|-------------|------------------------------|--------------------|------------------------------|--------------------------|
| #     |   |             | Indicative<br>Budget<br>Hrs. | To be completed by | Indicative<br>Budget<br>Hrs. | To be<br>completed<br>by |
|       | State-Owned Enterprises                               | //12/2      |                              |                    |                              |                          |
| 1     | Housing Development Corp. Ltd.                        | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 2     | Island Aviation Services Ltd.                         | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 3     | Maldives Airports Company Ltd.                        | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 4     | Maldives Ports Ltd.                                   | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 5     | Maldives Post Ltd.                                    | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 6     | State Electric Company Ltd.                           | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 7     | Addu International Airport                            | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 8     | Greater Male' Industrial Zone Limited                 | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 9     | FENAKA Corporation                                    | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 10    | Maldives Marketing & Public Relation Corporation Ltd. | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 11    | Male' Water and Sewerage Company Pvt.<br>Ltd          | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 12    | Maldives Hajj Corporation                             | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 13    | Public Service Media Corporation                      | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 14    | Road Development Corporation (since 2019)             | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 15    | Waste Management Corporation Limited                  | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 16    | Kulhudhuffushi Port Ltd.                              | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 17    | Fahi Dhiri'ulhun Corporation                          | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 18    | Hithadhoo Port Ltd.                                   | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 19    | Kadhdhoo Airport Company Limited                      | Outsourced  | 90                           | 30/06/2021         | 30                           | 31/12/2021               |
| 20    | Maldives Sports Corporation                           | AGO         | 220                          | 30/06/2021         | 400                          | 31/12/2021               |
| 21    | Kulhudhufushi Development Corporation                 | AGO         | 120                          | 30/06/2021         | 100                          | 31/12/2021               |
| 22    | Maldives Integrated Tourism Development Corporation   | AGO         | 520                          | 30/06/2021         | 200                          | 31/12/2021               |
| 23    | Maldives Centre for Business Development Corporation  | AGO         | 220                          | 30/06/2021         | 300                          | 31/12/2021               |
| 24    | Aasandha Pvt. Ltd.                                    | AGO         | 220                          | 30/06/2021         | 300                          | 31/12/2021               |
| 25    | Maldives Trade net Ltd.                               | AGO         | 220                          | 30/06/2021         | 300                          | 31/12/2021               |
|       | Hours Required (A)                                    |             | 3,230                        |                    | 2,170                        |                          |
|       | Statutory bodies                                      |             |                              |                    |                              |                          |
| 1     | National Integrity Commission                         | AGO         | 86                           | 30/05/2021         | 153                          | 31/12/2021               |
| 2     | Information Commissioner's Office                     | AGO         | 152                          | 30/05/2021         | 308                          | 31/12/2021               |
| 3     | Tax Appeal Tribunal                                   | AGO         | 127                          | 30/05/2021         | 250                          | 31/12/2021               |
| 4     | Employment Tribunal                                   | AGO         | 89                           | 30/05/2021         | 161                          | 31/12/2021               |
| 5     | Anti-Corruption Commission                            | AGO         | 137                          | 30/05/2021         | 272                          | 31/12/2021               |



|    | Review outsourced local council audits   |            |                    |                          |            |           |
|----|--|------------|--------------------|--------------------------|------------|-----------|
|    | Hours Required (C)   |            | 3,200              |                          |            |           |
| 10 | Maldives Urban Development Resilience<br>Project (MUDRP)                                   |            | 320                | 30/06/2021               |            |           |
| 9  | Maldives Enhancing Employability and<br>Resilience of Youth (MEERY)                        |            | 320                | 30/06/2021               |            |           |
| 8  | Maldives Clean Environment Project (<br>MCEP)  |            | 320                | 30/06/2021               |            |           |
| 7  | Greater Male' Environment Improvement<br>and Waste Management Project<br>(GMEIWM)          |            | 320                | 30/06/2021               |            |           |
| 6  | Kulhudhufushi Harbour Expansion<br>Project ( KHEP)   |            | 320                | 30/06/2021               |            |           |
| 5  | Maldives Sustainable Development<br>Fisheries Resources ( MSDFR)                           |            | 320                | 30/06/2021               |            |           |
| 4  | Additional Financing Public Finance<br>Strengthening and Management Project (<br>AF PFMSS) |            | 320                | 30/06/2021               |            |           |
| 3  | Public Finance Strengthening and<br>Management Project ( PFMSS)                            |            | 320                | 30/06/2021               |            |           |
| 2  | Accelerating Renewable Energy<br>Integration and Sustainable Energy<br>(ARISE)             |            | 320                | 30/06/2021               |            |           |
| 1  | Preparing Outer Islands for Sustainable Energy Development (POISED)                        |            | 320                | 30/06/2021               |            |           |
|    | Donor-Funded Projects*   |            |                    |                          |            |           |
|    | riours required (b)  |            | 3,041              |                          | 7,551      |           |
| 23 | Hours Required (B)   | AGO        | 70<br><b>3,641</b> | 30/05/2021               | 150        | 31/12/202 |
| 22 | Maldvies Court of Arbitration  Report on Political Parties' audits                         | AGO<br>AGO | 70                 | 30/05/2021               | 150        | 31/12/202 |
| 21 | Bar Council  | AGO        | 70                 | 30/05/2021               | 150        | 31/12/202 |
| 20 | Maldives Correctional Service  | AGO        | 200                | 30/05/2021               | 400        | 31/12/202 |
| 19 | National Social Protection Agency  | AGO        | 220                | 30/05/2021               | 400        | 31/12/202 |
| 18 | Maldives Police Service  | AGO        | 220                | 30/05/2021               | 650        | 31/12/202 |
| 17 | Communication Authority of Maldives  | AGO        | 128                | 30/05/2021               | 253        | 31/12/202 |
| 16 | Local Government Authority   | AGO        | 155                | 30/05/2021               | 314        | 31/12/202 |
| 15 | Peoples Majilis  | AGO        | 170                | 30/05/2021               | 250        | 31/12/202 |
| 14 | Family Protection Agency   | AGO        | 102                | 30/05/2021               | 190        | 31/12/202 |
| 13 | Maldives Broadcasting Commission   | AGO        | 128                | 30/05/2021               | 253        | 31/12/202 |
| 12 | Prosecutor General's Office  | AGO        | 210                | 30/05/2021               | 442        | 31/12/202 |
| 11 | Judicial Service Commission  | AGO        | 124                | 30/05/2021               | 242        | 31/12/202 |
| 10 | Human Rights Commission of the<br>Maldives   | AGO        | 178                | 30/05/2021               | 370        | 31/12/202 |
| 9  | Department of Judicial Administration  | AGO        | 553.4              | 30/05/2021               | 1,245      | 31/12/202 |
| 8  | Civil Service Commission   | AGO<br>AGO | 133                | 30/05/2021<br>30/05/2021 | 500<br>265 | 31/12/202 |
| 6  | Maldives Media Council  Elections Commission   | AGO        | 99                 | 30/05/2021               | 183        | 31/12/202 |





|    | 24 local council audits outsourced to local firms (24 councils x 80hrs.)   | 2,400 | 30/08/2021 |   |
|----|--|-------|------------|---|
|    | Hours Required (D)   | 2,400 |            |   |
|    | Ad hoc assignments (Generally, Director and Managers are involved. Occasionally some staff members too). These are assignments given by AG and AAGs outside Dept.'s main mandate | 400   |            | e e Vi<br>e e e e e e e e e e e e e e e e e e e |
|    | Hours Required (E)   | 400   |            |   |
|    | Backlogs   |       |            |   |
| 1  | Department of Judicial Administration 2019   | 1,798 |            |   |
| 2  | National Social Protection Agency 2018   | 620   |            |   |
| 3  | National Social Protection Agency 2019   | 620   |            |   |
| 4  | Maldives Road Development Corporation 2018 (up to dissolution)   | 120   |            |   |
| 5  | Maldives Police Service 2018   | 870   |            |   |
| 6  | Maldives Police Service 2019   | 870   |            |   |
| 7  | Island Aviation Services Ltd 2019  | 120   |            |   |
| 8  | Kadhdhoo Airport Company Limited<br>2019   | 120   |            |   |
| 9  | Local Government Authority   | 469   |            |   |
| 10 | National Integrity Commission 2019   | 239   |            |   |
| 11 | Maldives Correctional Service 2019   | 600   |            |   |
| 12 | Kulhudhufusi Development Corporation (<br>2010-2019) - special review  | 500   |            |   |
|    | Hours Required (F)   | 6,946 |            |   |

<sup>\*</sup>Subject to timely receipt of project accounts from Project Management Unit (PMU)

| Total number of hours available              | 16,862  |
|--|---------|
| Total number of hours required (A+B+C+D+E+F) | -29,538 |
| Deficit <sup>1</sup>                         | -12,676 |

<sup>1</sup> the deficit be covered through additional recruitments and staff members working overtime.





## CONSOLIDATION, DEBT & REVENUE Audit responsibility

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

| Madives National University  | #    | Entity  |
|--|------|---|
| 2 Maldives National University 3 Gaafaru Council 4 Public Debt 5 State Guarantees 6 Budget Position Report 7 Ministry of Economic Development 8 Fiscal Strategy Statement 9 State Debt Strategy Report 10 Ministry of Transport And Civil Aviation 11 Maldives Inmigration 12 Maddives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Civil Aviation Authority 16 Maldives Civil Aviation Authority 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority 18 Part Indira Gandhi University 2018 2 Maldives National University 2019 3 Kaashidhoo Council 2019 4 Maldives National University 2019 5 Gaafaru Council 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Maldives Inland Civil Aviation 2019 13 Maldives Inmigration 2019 14 Maldives Inland Council 2019 15 Consolidated Financial Statements 2019 16 Ministry of Transport And Civil Aviation 2019 17 Ministry of Transport And Civil Aviation 2019 18 Maldives Inland Civil Aviation 2019 19 Ministry of Transport And Civil Aviation 2019 10 Gosolidated Financial Statements 2019 11 State Debt Strategy Report 2019 12 Maldives Inlandical Statements 2019   |      | Government Entities                           |
| 3 Gaafaru Council 4 Public Debt 5 State Guarantees 6 Budget Position Report 7 Ministry of Economic Development 8 Fiscal Strategy Statement 9 State Debt Strategy Report 10 Ministry of Transport And Civil Aviation 11 Maldives Immigration 12 Maldives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Civil Aviation Authority 17 Maldives National University 18 President's Office 19 Ministry of Finance 10 Maldives Inland Revenue Authority 11 Kaashidhoo Council 2018 2 Maldives National University 2018 3 Kaashidhoo Council 2019 4 Maldives National University 2019 5 Gaafaru Council 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Maldives Inland Reverue Authority 010 Fiscal Strategy Report 2019 13 Maldives Inland Civil Aviation 2019 14 Maldives Inland Civil Aviation 2019 15 Consolidated Financial Statements 2019 16 Maldives Inland Civil Aviation 2019 17 State Debt Strategy Report 2019 18 Maldives Inland Civil Aviation 2019 19 Ministry of Transport And Civil Aviation 2019 10 Aldives Inland Civil Aviation 2019 11 Maldives Inland Civil Aviation 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Inlandical Statements 2019   | 1    | Kaashidhoo Council                            |
| 4 Public Debt 5 State Guarantees 6 Budget Position Report 7 Ministry of Economic Development 8 Fiscal Strategy Statement 9 State Debt Strategy Report 10 Ministry of Transport And Civil Aviation 11 Maldives Immigration 12 Maldives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Customs Services 16 Maldives Customs Services 16 Maldives National University 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority  **Back-bg**  1 Raashidhoo Council 2018 2 Maldives National University 2018 3 Kaashidhoo Council 2019 4 Maldives National University 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Innigration 2019 14 Maldives Innigration 2019 15 Consolidated Financial Statements 2019  | 2    | Maldives National University                  |
| 5 State Guarantees 6 Budget Position Report 7 Ministry of Economic Development 8 Fiscal Strategy Statement 9 State Debt Strategy Report 10 Ministry of Transport And Civil Aviation 11 Maldives Immigration 12 Maldives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Customs Services 16 Maldives Customs Services 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority 19 Maldives National University 10 Kaashidhoo Council 2018 21 Maldives National University 2018 22 Maldives National University 2019 23 Gaafaru Council 2019 44 Maldives National University 2019 55 Gaafaru Council 2019 66 Public Debt 2019 77 State Guarantees 2019 88 Budget Position Report 2019 99 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Inlancial Statements 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019  | 3    | Gaafaru Council                               |
| 6 Budget Position Report 7 Ministry of Economic Development 8 Fiscal Strategy Statement 9 State Debt Strategy Report 10 Ministry of Transport And Civil Aviation 11 Maldives Immigration 12 Maldives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Customs Services 16 Maldives Civil Aviation Authority 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority 21 Kaashidhoo Council 2018 22 Maldives National University 2018 33 Kaashidhoo Council 2019 44 Maldives National University 2019 55 Gaafaru Council 2019 66 Public Debt 2019 76 State Guarantees 2019 87 State Guarantees 2019 88 Budget Position Report 2019 99 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Maldives Inlancial Statements 2019 13 Maldives Inlancial Statements 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 4    | Public Debt                                   |
| Fiscal Strategy Statement State Debt Strategy Report Ministry of Transport And Civil Aviation Maldives Immigration Consolidated Financial Statements Maldives Customs Services Maldives Customs Services Maldives Civil Aviation Authority Maldives National University Maldives Civil Aviation Authority Maldives National University Pesident's Office Maldives Civil Aviation Authority Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives National University 2018 Asashidhoo Council 2018 Maldives National University 2019 Ministry of Economic Development 2019 Ministry of Economic Development 2019 Ministry of Transport And Civil Aviation 2019 Maldives Islamic University 2019 Maldives Islamic University 2019 Maldives Islamic University 2019 Consolidated Financial Statements 2019  | 5    | State Guarantees                              |
| 8 Fiscal Strategy Statement 9 State Debt Strategy Report 10 Ministry of Transport And Civil Aviation 11 Maldives Immigration 12 Maldives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Customs Services 16 Maldives Civil Aviation Authority 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority  18 Maldives Inland Revenue Authority 19 Maldives Inland Revenue Authority 10 Maldives Inland Revenue Authority 11 Maldives National University 2018 12 Mashidhoo Council 2018 13 Kaashidhoo Council 2019 14 Maldives National University 2019 15 Gaafaru Council 2019 16 Public Debt 2019 17 State Guarantees 2019 18 Budget Position Report 2019 19 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Islamic University 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019  | 6    | Budget Position Report                        |
| 9         State Debt Strategy Report           10         Ministry of Transport And Civil Aviation           11         Maldives Immigration           12         Maldives Islamic University           13         Consolidated Financial Statements           14         Indira Gandhi Memorial Hospital           15         Maldives Customs Services           16         Maldives Civil Aviation Authority           17         Maldives National University           18         President's Office           19         Ministry of Finance           20         Maldives Inland Revenue Authority           Backbeg           1         Kaashidhoo Council 2018           2         Maldives National University 2018           3         Kaashidhoo Council 2019           4         Maldives National University 2019           5         Gaafaru Council 2019           6         Public Debt 2019           7         State Guarantees 2019           8         Budget Position Report 2019           9         Ministry of Economic Development 2019           10         Fiscal Strategy Statement 2019           11         State Debt Strategy Report 2019           12         Ministry of Transp   | 7    | Ministry of Economic Development              |
| Ministry of Transport And Civil Aviation  Ministry of Transport And Civil Aviation  It Maldives Immigration  Consolidated Financial Statements  Indira Gandhi Memorial Hospital  Maldives Customs Services  Maldives Civil Aviation Authority  Maldives National University  President's Office  Ministry of Finance  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives National University 2018  Kaashidhoo Council 2018  Maldives National University 2019  Maldives State Guarantees 2019  Ministry of Economic Development 2019  Ministry of Economic Development 2019  Ministry of Transport And Civil Aviation 2019  Maldives Islamic University 2019  Maldives Islamic University 2019  Maldives Islamic University 2019  Maldives Islamic University 2019  | 8    | Fiscal Strategy Statement                     |
| 11 Maldives Immigration 12 Maldives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Customs Services 16 Maldives Customs Services 16 Maldives National University 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority  Backlog 1 Kaashidhoo Council 2018 2 Maldives National University 2018 3 Kaashidhoo Council 2019 4 Maldives National University 2019 5 Gaafaru Council 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Islamic University 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019  | 9    | State Debt Strategy Report                    |
| 12 Maldives Islamic University 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Customs Services 16 Maldives Civil Aviation Authority 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority  Backbg 1 Kaashidhoo Council 2018 2 Maldives National University 2018 3 Kaashidhoo Council 2019 4 Maldives National University 2019 5 Gaafaru Council 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Islamic University 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 10   | Ministry of Transport And Civil Aviation      |
| 13 Consolidated Financial Statements 14 Indira Gandhi Memorial Hospital 15 Maldives Customs Services 16 Maldives Civil Aviation Authority 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority  | 11   | Maldives Immigration                          |
| 14     Indira Gandhi Memorial Hospital       15     Maldives Customs Services       16     Maldives Civil Aviation Authority       17     Maldives National University       18     President's Office       19     Ministry of Finance       20     Maldives Inland Revenue Authority   | 12   | Maldives Islamic University                   |
| 15 Maldives Customs Services 16 Maldives Civil Aviation Authority 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority  Backlog  Backlog  Backlog  Kaashidhoo Council 2018  Maldives National University 2018  3 Kaashidhoo Council 2019  4 Maldives National University 2019  5 Gaafaru Council 2019  6 Public Debt 2019  7 State Guarantees 2019  8 Budget Position Report 2019  9 Ministry of Economic Development 2019  10 Fiscal Strategy Statement 2019  11 State Debt Strategy Report 2019  12 Ministry of Transport And Civil Aviation 2019  13 Maldives Immigration 2019  14 Maldives Islamic University 2019  15 Consolidated Financial Statements 2019   | 13   | Consolidated Financial Statements             |
| Maldives Civil Aviation Authority  Maldives National University  President's Office  Ministry of Finance  Maldives Inland Revenue Authority  Maldives Inland Revenue Authority  Maldives National University 2018  Maldives National University 2018  Maldives National University 2019  Ministry of Economic Development 2019  Ministry of Economic Development 2019  Ministry of Transport And Civil Aviation 2019  Maldives Immigration 2019  Maldives Islamic University 2019  Maldives Islamic University 2019  Consolidated Financial Statements 2019   | 14   | Indira Gandhi Memorial Hospital               |
| 17 Maldives National University 18 President's Office 19 Ministry of Finance 20 Maldives Inland Revenue Authority  Backlog  1 Kaashidhoo Council 2018 2 Maldives National University 2018 3 Kaashidhoo Council 2019 4 Maldives National University 2019 5 Gaafaru Council 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 15   | Maldives Customs Services                     |
| President's Office  Ministry of Finance  Maldives Inland Revenue Authority  Backlog  Kaashidhoo Council 2018  Maldives National University 2018  Kaashidhoo Council 2019  Maldives National University 2019  Maldives Debt 2019  State Guarantees 2019  Ministry of Economic Development 2019  Ministry of Economic Development 2019  State Debt Strategy Report 2019  Ministry of Transport And Civil Aviation 2019  Maldives Islamic University 2019  Consolidated Financial Statements 2019   | 16   | Maldives Civil Aviation Authority             |
| Ministry of Finance  Maldives Inland Revenue Authority  Backlog  Kaashidhoo Council 2018  Maldives National University 2018  Kaashidhoo Council 2019  Maldives National University 2019  Maldives Debt 2019  State Guarantees 2019  Ministry of Economic Development 2019  Ministry of Economic Development 2019  Ministry of Transport And Civil Aviation 2019  Maldives Immigration 2019  Maldives Islamic University 2019  Maldives Islamic University 2019  Maldives Islamic University 2019  Consolidated Financial Statements 2019  | 17   | Maldives National University                  |
| 20 Maldives Inland Revenue Authority       Backlog       1 Kaashidhoo Council 2018       2 Maldives National University 2018       3 Kaashidhoo Council 2019       4 Maldives National University 2019       5 Gaafaru Council 2019       6 Public Debt 2019       7 State Guarantees 2019       8 Budget Position Report 2019       9 Ministry of Economic Development 2019       10 Fiscal Strategy Statement 2019       11 State Debt Strategy Report 2019       12 Ministry of Transport And Civil Aviation 2019       13 Maldives Immigration 2019       14 Maldives Islamic University 2019       15 Consolidated Financial Statements 2019  | 18   | President's Office                            |
| Backlog  1 Kaashidhoo Council 2018 2 Maldives National University 2018 3 Kaashidhoo Council 2019 4 Maldives National University 2019 5 Gaafaru Council 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019  | 19   | Ministry of Finance                           |
| Backlog  1 Kaashidhoo Council 2018  2 Maldives National University 2018  3 Kaashidhoo Council 2019  4 Maldives National University 2019  5 Gaafaru Council 2019  6 Public Debt 2019  7 State Guarantees 2019  8 Budget Position Report 2019  9 Ministry of Economic Development 2019  10 Fiscal Strategy Statement 2019  11 State Debt Strategy Report 2019  12 Ministry of Transport And Civil Aviation 2019  13 Maldives Immigration 2019  14 Maldives Islamic University 2019  15 Consolidated Financial Statements 2019  | 20   | Maldives Inland Revenue Authority             |
| 1 Kaashidhoo Council 2018 2 Maldives National University 2018 3 Kaashidhoo Council 2019 4 Maldives National University 2019 5 Gaafaru Council 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   |      |   |
| Maldives National University 2018  Kaashidhoo Council 2019  Maldives National University 2019  Gaafaru Council 2019  Public Debt 2019  State Guarantees 2019  Budget Position Report 2019  Ministry of Economic Development 2019  Fiscal Strategy Statement 2019  State Debt Strategy Report 2019  Ministry of Transport And Civil Aviation 2019  Maldives Islamic University 2019  Maldives Islamic University 2019  Consolidated Financial Statements 2019   | Back | klog  |
| <ul> <li>Kaashidhoo Council 2019</li> <li>Maldives National University 2019</li> <li>Gaafaru Council 2019</li> <li>Public Debt 2019</li> <li>State Guarantees 2019</li> <li>Budget Position Report 2019</li> <li>Ministry of Economic Development 2019</li> <li>Fiscal Strategy Statement 2019</li> <li>State Debt Strategy Report 2019</li> <li>Ministry of Transport And Civil Aviation 2019</li> <li>Maldives Immigration 2019</li> <li>Maldives Islamic University 2019</li> <li>Consolidated Financial Statements 2019</li> </ul>   | 1    | Kaashidhoo Council 2018                       |
| 4 Maldives National University 2019 5 Gaafaru Council 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 2    | Maldives National University 2018             |
| 5 Gaafaru Council 2019 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 3    | Kaashidhoo Council 2019                       |
| 6 Public Debt 2019 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019  | 4    | Maldives National University 2019             |
| 7 State Guarantees 2019 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 5    | Gaafaru Council 2019                          |
| 8 Budget Position Report 2019 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 6    | Public Debt 2019                              |
| 9 Ministry of Economic Development 2019 10 Fiscal Strategy Statement 2019 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 7    | State Guarantees 2019                         |
| Fiscal Strategy Statement 2019  State Debt Strategy Report 2019  Ministry of Transport And Civil Aviation 2019  Maldives Immigration 2019  Maldives Islamic University 2019  Consolidated Financial Statements 2019  | 8    | Budget Position Report 2019                   |
| 11 State Debt Strategy Report 2019 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 9    | Ministry of Economic Development 2019         |
| 12 Ministry of Transport And Civil Aviation 2019 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019  | 10   | Fiscal Strategy Statement 2019                |
| 13 Maldives Immigration 2019 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019   | 11   | State Debt Strategy Report 2019               |
| 14 Maldives Islamic University 2019 15 Consolidated Financial Statements 2019  | 12   | Ministry of Transport And Civil Aviation 2019 |
| 15 Consolidated Financial Statements 2019  | 13   | Maldives Immigration 2019                     |
|  | 14   | Maldives Islamic University 2019              |
| 16 Indira Gandhi Memorial Hospital 2019  | 15   | Consolidated Financial Statements 2019        |
| Indian internation internation in the internati | 16   | Indira Gandhi Memorial Hospital 2019          |





### Strategy

In the year 2021, the CDR is expected to undertake 20 audit assignments. And review of 16 council audits that have been outsourced.

#### Staff Resources

| GRADE                       | NO. OF STAFF | INPUTS                      | HOURS  |
|-----------------------------|--------------|-----------------------------|--------|
| Director                    | 1            | 30 hrs. x52 wks. x 1 staff  | 1,560  |
| Audit Manager               | 2            | 30 hrs. x52 wks. x 2 staff  | 3,120  |
| Senior Auditor              | 2            | 30 hrs. x52 wks. x 2 staff  | 3,120  |
| Auditor                     | 5            | 30 hrs. x52 wks. x 5 staff  | 7,800  |
| Assistant Auditor           | 3            | 30 hrs. x52 wks. x 3 staff  | 4,680  |
| TOTAL (A)                   | 13           |                             | 20,280 |
| Less: Non-audit hours:      |              |                             |        |
| Public holidays             |              | 20 days x 6 hrs. x 13 staff | 1,560  |
| Annual leave                |              | 30 days x 6 hrs. x 13 staff | 2,340  |
| Family Responsibility Leave |              | 10 days x 6 hrs. x 13 staff | 780    |
| Sick Leave                  |              | 12 days x 6 hrs. x 13 staff | 936    |
| Management matters          |              |                             | 3,640  |
| In-House Training           |              | 10 hrs. x 6 x 13 staff      | 780    |
| Maternity Leave             |              | 40 days x 26 hrs. x 3 staff | 3,120  |
| Release from work for exam  |              | 3 days x 6 hrs. x 5 staff   | 90     |
| Short term Courses          |              | 20 days x 6 hrs. x 5 staff  | 600    |
| TOTAL (B)                   |              |                             | 13,846 |
| NET HOURS AVAILABLE (A – B) |              |                             | 6,434  |

### Planned Outputs

The following is a summary of the audits planned for the year 2021.

|                     |                                  | 2020 A                    | UDITS                 | 2020 INTERIM AUDITS       |                    |  |
|---------------------|----------------------------------|---------------------------|-----------------------|---------------------------|--------------------|--|
|                     | AUDIT JOB                        | Indicative<br>Budget Hrs. | To be<br>completed by | Indicative<br>Budget Hrs. | To be completed by |  |
| Government Entities |                                  |                           |                       |                           |                    |  |
| 1                   | Kaashidhoo Council               | 400                       | 31-Aug-21             | 320                       | 31-Dec-21          |  |
| 2                   | Maldives National University     | 1,200                     | 31-May-21             | 960                       | 31-Dec-21          |  |
| 3                   | Gaafaru Council                  | 400                       | 31-May-21             | 320                       | 31-Dec-21          |  |
| 4                   | Public Debt                      | 500                       | 14-Jun-21             | 400                       | 31-Dec-21          |  |
| 5                   | State Guarantees                 | 500                       | 14-Jun-21             | 400                       | 31-Dec-21          |  |
| 6                   | Budget Position Report           | 700                       | 30-Sep-21             | 700                       | 31-Dec-21          |  |
| 7                   | Ministry of Economic Development | 800                       | 31-May-21             | 640                       | 31-Dec-21          |  |





| 8    | Fiscal Strategy Statement                | 800    | 30-Sep-21                                | 800    | 31-Dec-21 |
|------|--|--------|--|--------|-----------|
| 9    | State Debt Strategy Report               | 800    | 30-Sep-21                                | 800    | 31-Dec-21 |
| 10   | Ministry of Transport And Civil Aviation | 800    | 31-May-21                                | 640    | 31-Dec-21 |
| 11   | Maldives Immigration                     | 1,200  | 31-May-21                                | 960    | 31-Dec-21 |
| 12   | Maldives Islamic University              | 1,200  | 31-May-21                                | 960    | 31-Dec-21 |
| 13   | Consolidated Financial Statements        | 1,500  | 14-Jun-21                                | 1,200  | 31-Dec-21 |
| 14   | Indira Gandhi Memorial Hospital          | 1,500  | 31-May-21                                | 1,200  | 31-Dec-21 |
| 15   | Maldives Customs Services                | 400    | 31-May-21                                | 320    | 31-Dec-21 |
| 16   | Maldives Civil Aviation Authority        | 800    | 31-May-21                                | 640    | 31-Dec-21 |
| 17   | Maldives National University             | 800    | 31-May-21                                | 640    | 31-Dec-21 |
| 18   | President's Office                       | 1,000  | 31-May-21                                | 800    | 31-Dec-21 |
| 19   | Ministry of Finance                      | 1,500  | 31-May-21                                | 1,200  | 31-Dec-21 |
| 20   | Maldives Inland Revenue Authority        | 2,000  | 31-May-21                                | 1,600  | 31-Dec-21 |
|      | Total hours                              | 18,800 | la l | 15,500 |           |
| Back | clogs                                    | 2      | 018                                      | 2      | 019       |
| 1    | Kaashidhoo Council                       | 400    | 31-Aug-21                                | 400    | 31-Aug-21 |
| 2    | Maldives National University             | 1,256  | 10-Jan-21                                | 1,420  | 10-Jan-21 |
| 3    | Gaafaru Council                          |        |  | 400    | 13-May-21 |
| 4    | Public Debt                              |        |  | 500    | 31-Jan-21 |
| 5    | State Guarantees                         |        |  | 500    | 31-Jan-21 |
| 6    | Budget Position Report .                 |        |  | 700    | 31-Jan-21 |
| 7    | Ministry of Economic Development         |        |  | 800    | 10-Feb-21 |
| 8    | Fiscal Strategy Statement                |        |  | 800    | 31-Jan-21 |
| 9    | State Debt Strategy Report               |        |  | 800    | 31-Jan-21 |
| 10   | Ministry of Transport And Civil Aviation |        |  | 1,000  | 14-Apr-21 |
| 11   | Maldives Immigration                     |        |  | 1,200  | 31-Mar-21 |
| 12   | Maldives Islamic University              |        |  | 1,200  | 31-Jan-21 |
| 13   | Consolidated Financial Statements        |        |  | 1,500  | 02-Feb-21 |
| 14   | Indira Gandhi Memorial Hospital          |        |  | 1,500  | 10-Jun-21 |
| 3000 | Total hours                              | 1,656  |  | 12,720 |           |

| Total number of hours available                       | 6,434    |
|---|----------|
| Total number of hours required 2018 Final Audit 1,656 |          |
| 2019 Final Audit 12,720                               | 48,676   |
| 2020 Final Audit 18,800                               | 40,070   |
| 20201 Final Audit 15,500                              |          |
| Resource shortage                                     | (42,242) |





#### FINANCIAL INSTITUTIONS AND INFORMATION SYSTEMS (FIIS) AUDIT

#### Audit responsibility

The Financial Institutions and Information Systems Audit (FIIS) is mandated with audit of financial institutions with state's interest, and audit of information systems of public sector entities and state-owned enterprises. Audit of financial institutions are conducted by Unit 1 (Financial Institutions Audit Unit) and audit of information systems are conducted by Unit 2 (Information System Audit Unit)

The department is responsible for the financial statement audits of the following financial institutions, Information systems audit of public sector entities and council audits.

| #  | AUDIT JOBS   | TYPE OF AUDIT |
|----|--|---------------|
|    | Financial Institutions Audit Unit (FI)   |               |
| 1  | Capital Market Development Authority (CMDA)  | FS Audit      |
| 2  | SME Development Finance Corporation (SDFC)   | FS Audit      |
| 3  | Maldives Centre for Islamic Finance Limited (MCIF)   | FS Audit      |
| 4  | Khazana Maldives   | FS Audit      |
| 5  | Maldives Fund Management Corporation (MFMC)  | FS Audit      |
| 6  | Agro National Corporation  | FS Audit      |
| 7  | MFMC Capital Pvt Ltd   | FS Audit      |
| 8  | Maldives Monetary Authority (MMA) – Participate only <sup>1</sup>  |               |
|    | Information System Audit Unit (IS)   |               |
| 9  | SPIS (Manage Social Protection Programs such as Single Parent, Foster Parent, Food Subsidy and Disability Assistance) - NSPA | IS Audit      |
| 10 | SAP Tax and Revenue Management - MIRA  | IS Audit      |
| 11 | Hospital Management (SOFTCARE) - IGMH  | IS Audit      |
|    | Council Audit  |               |
| 12 | Audit reviews of 16 outsourced councils  | FS/COM        |

#### Strategy

#### **Unit 1: Financial Institutions Audit Unit (FI)**

Financial Institutions Audit unit will carry out in-house all the financial audits except Maldives Monetary Authority (MMA). As the AGO's capacity in the audit of financial institutions are limited, we will involve our staff in the audit conducted by the audit firm appointed by MMA.

Additor General's Office will not conduct the external audit of Maldives Monetary Authority (MMA for the financial year 2020, rather AGO will involve its staff in the audit conducted by the audit firm appointed by MMA. This is to enhance the capacity of the Auditor General's Office to undertake the audits and financial reviews of such financial institutions having state's interest, through the knowledge and exposure that would be gained from the involvement in this audit

This is to build competencies and enrich the skill set of staff of financial institutions audit unit, with the vision of taking over and doing these audits in-house within the next three to five years.

The department will prioritize those engagements with statutory deadline of 30 April stipulated by the respective laws, and will work the deadline of 30 June for the rest of the SoEs, whilst giving priority to those companies that can produce financial statements by their statutory deadline.

As a policy, the AGO has taken measures to widen the scope of financial statement audits conducted by performing additional procedures beyond those required for the standard audit opinion. This includes, procedures for testing compliance with laws and regulations and any internal control weaknesses.

#### Unit 2: Information Systems Audit Unit (ISAU)

The audits performed will be in accordance with the audit guidelines of AGO and the "WGITA – IDI Handbook on IT Audit for Supreme Audit Institutions (Feb 2014)". This guide follows the general auditing principles, as laid down under the International Standards for Supreme Audit Institutions (ISSAI) and also draws from the internationally recognised IT frameworks, including ISACA's COBIT framework, International Standards Organisation (ISO) standards, and IT guides and manuals of some of the SAIs. Our strategic goals for 2021 are;

- Conduct IS audits in accordance with WGITA IT Audit manual;
- Maintain and update the database of the Information systems at auditable entities, identifying critical systems and risks involved in those systems; and
- Increase ISAU staff capacity through Public Finance Systems Strengthening Project (PSSP) funded by The World Bank.

#### **Audit of Local Councils**

Under the strategy detailed out in section for the work plan of Public Sector Audit Department in this plan, FIIS Audit Department has been assigned to oversee and review the audits of 17 local councils that are outsourced to Small and Medium-sized Practices (SMPs).

#### Staff resources

| GRADE .                     | NO. OF STAFF | INPUTS                      | HOURS  |
|-----------------------------|--------------|-----------------------------|--------|
| Director                    | 1            | 30 hrs x 52 wks. x 01 staff | 1,560  |
| Manager                     | 2            | 30 hrs x 52 wks. x 02 staff | 3,120  |
| Senior Auditor              | 2            | 30 hrs x 52 wks. x 02 staff | 3,120  |
| Auditor                     | 2            | 30 hrs x 52 wks. x 02 staff | 3,120  |
| Asst. Auditor               | 4            | 30 hrs x 52 wks. x 04 staff | 6,240  |
| TOTAL (A)                   | 11           |                             | 17,160 |
| Less Non-Audit Work Hours   |              |                             | 17,100 |
| Public Holidays             |              | 20 days x 6 hrs x 11 staff  | 1,320  |
| Annual Leave                |              | 30 days x 6 hrs x 11 staff  | 1,980  |
| Family responsibility leave |              | 4 days x 6 hrs. x 11 staff  | 264    |





| Sick Leave                        | 10 days x 6 hrs. x 11 staff                        | 660   |
|-----------------------------------|--|-------|
| aternity leave                    | (Director*70%)+(Manager*50<br>%)+(S. Auditors*20%) | 3,276 |
| In-house training                 | 40 hrs. x 11 staff                                 | 440   |
| Short term Training               | 7 days x 6 hrs. x 4 staff                          | 168   |
| Maternity leave                   | 154 days x 6 hrs. x 01 staff                       | 924   |
| Release from work for exam        | 6 days x 6 hrs. x 3 staff                          | 108   |
| Hrs. lost due to Ramadan          | 25 days x 2 hrs x 11 staff                         | 550   |
| Hrs. lost due to unfilled vacancy | 20 days x 6 hrs x 2 staff                          | 240   |
| TOTAL (B)                         |  | 9,930 |
| NET HOURS AVAILABLE (A – B)       |  | 7,230 |

## Planned Outputs

|     | AUDIT JOBS  |                  | FY 2020 FI                    | NAL AUDIT                | FY 2021 INT                   | ERIM AUDIT               |
|-----|---|------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
| #   |   | Type of<br>Audit | Indicative<br>Budget<br>(Hrs) | To be<br>Completed<br>By | Indicative<br>Budget<br>(Hrs) | To be<br>Completed<br>By |
|     | Financial Institutions Audit Unit (FI)  |                  |                               |                          |                               |                          |
| 1   | Capital Market Development Authority (CMDA)   | FS Audit         | 500                           | 30-04-2021               | 100                           | 31-12-2021               |
| 2   | SME Development Finance Corporation (SDFC)  | FS Audit         | 800                           | 30-04-2021               | 400                           | 31-12-2021               |
| 3   | Maldives Centre for Islamic Finance<br>Limited (MCIF)   | FS Audit         | 400                           | 30-06-2021               | 150                           | 31-12-2021               |
| 4   | Khazana Maldives  | FS Audit         | 100                           | 30-06-2021               | 0                             | 31-12-2021               |
| 5   | Maldives Fund Management Corporation (MFMC)   | FS Audit         | 400                           | 30-06-2021               | 200                           | 31-12-2021               |
| 6   | Agro National Corporation   | FS Audit         | 200                           | 30-06-2021               | 100                           | 31-12-2021               |
| 7   | MFMC Capital Pvt Ltd  | FS Audit         | 150                           | 30-06-2021               | 100                           | 31-12-2021               |
| 8   | Maldives Monetary Authority (MMA) -<br>Participation only   | FS Audit         | 400                           |                          | 50                            |                          |
|     | Information System Audit Unit (IS)  |                  |                               | ioni Lambert Vi          |                               |                          |
| 9   | SPIS (Manage Social Protection<br>Programs such as Single Parent, Foster<br>Parent, Food Subsidy and Disability<br>Assistance) - NSPA | IS Audit         | 1,000                         | 30-04-2021               |                               |                          |
| 10  | SAP Tax and Revenue Management - MIRA   | IS Audit         | 1,400                         | 31-10-2021               | The Edit                      | iana i                   |
| 11  | Hospital Management (SOFTCARE) - IGMH   | IS Audit         | 900                           | 31-12-2021               |                               |                          |
|     | Local council audits  |                  |                               |                          |                               |                          |
| 12  | Audit reviews of 17 councils  | FS/COM           | 1,020                         |                          |                               |                          |
| AUI | OIT HOURS REQUIRED (C)  |                  | 7,270                         |                          | 1,100                         |                          |





| Resource shortage                | (1,140) |
|----------------------------------|---------|
| FI Audit Hours<br>IS Audit Hours | 8,370   |
| Total number of hours required   |         |
| Total number of hours available  | 7,230   |

#### COMPLIANCE AND SPECIAL AUDITS

#### Audit responsibility

The C&SAD was established for the purpose of conducting more detailed examinations of issues of non-compliance which are outside the scope of financial audits and conducting detailed examinations of issues of serious allegations of fraud, misuse and wastage of public funds.

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

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

A detailed breakdown of audits planned for 2021 is shown below:

| # | ENTITY/TASK  | AUDIT   |  |  |
|---|--|---|--|--|
| 1 | C1 AWP 2021 Audit  | Special Audit of Meemu, Faafu & Dhaalu atoll ferry service project      |  |  |
| 2 | C3 AWP 2021 Audit  | Special Audit of Maafaru Airport  |  |  |
| 3 | C1 AWP 2021 Audit  | Special Audit of Fuel Supplies Maldives                                 |  |  |
| 4 | C2 AWP 2021 Audit  | Review of Islands Leased from Ministry of Fisheries and Agriculture     |  |  |
| 5 | C3 AWP 2021 Audit  | Procurement Audit of Greater Male' Corporation (Thilafushi Corporation) |  |  |
| 6 | C1 AWP 2021 Audit  | Special Audit of Center for Maritime Studies                            |  |  |
| 7 | C1,C2,C3 AWP 2021<br>Audit   | Review of Local Council Audits (22 audits (review of 3 years)           |  |  |
|   | Adhoc Assignments  | Assignments requested by other relevant authorities                     |  |  |
|   | Backlog  |   |  |  |
| 1 | MOHI- Review of managing and renting out government lands in Male' |   |  |  |
| 2 | PRISCO Revenue & Proc  |   |  |  |
| 3 | Procurement Practices in I   | MTCC  |  |  |
| 4 | Noomadi Housing Project  | Special Audit   |  |  |
| 5 | NSPA Compliance Audit  |   |  |  |
| 6 | MIFCO Special Audit  |   |  |  |





| 7  | Special Audit of Rasfannu - MOHI   |
|----|--|
| 8  | Special Audit of Rasrani Park - MOHI   |
| 9  | National Diagnostic Service Centre-Special Audit                                     |
| 10 | WAMCO Special Audit  |
| 11 | HDC- Special Audit   |
| 12 | STELCO: Procurement of Goods and Services  |
| 13 | MMPRC-Follow-up review of previous audits  |
| 14 | Greater Male Industrial Zone Ltd (Chemical storage Project and Boat Salvage Project) |
| 15 | Special Audit of SABAH Project   |
| 16 | Review of damages claimed by Madoogali Island Case                                   |
| 17 | Review of damage claimed (Raafushi Island Case)                                      |
| 18 | Special Audit of STO Covid-19 related expenditures                                   |
| 19 | Special Audit of HDC Covid-19 related expenditures                                   |

#### Strategy

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

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

#### Staff resources

For the year 2021, C&SAD will have 15 Audit Staffs with an estimated to total of 13,498 available hours, for Audit and Non-Audit Works. Estimated audit hours available were calculated as follows:

| GRADE                       | NO. OF STAFF | INPUTS                       | HOURS  |
|-----------------------------|--------------|------------------------------|--------|
| Director                    | 1            | 30 hrs x 52 wks x 01 staff   | 1,560  |
| Audit Manager               | 3            | 30 hrs x 52 wks x 03 staff   | 4,680  |
| Senior Auditors             | 2            | 30 hrs x 52 wks x 02 staff   | 3,120  |
| Auditors                    | 3            | 30 hrs x 52 wks x 03 staff   | 4,680  |
| Assistant Auditors          | 6            | 30 hrs x 52 wks x 07 staff   | 9,360  |
| TOTAL (A)                   | 15           |                              | 23,400 |
| Less: Non-audit hours:      |              |                              |        |
| Public Holidays             |              | 20 days x 6hrs x 15 staff    | 1,800  |
| Annual Leave                |              | 30 days x 6hrs x 15 Staff    | 2,700  |
| Ramazan WH                  |              | 22 days x 1.5 hrs x 15 Staff | 495    |
| Family responsibility Leave |              | 8 days x 6 hrs x 15 Staff    | 720    |
| Sick Leave                  |              | 10 days x 6 hrs x 15 Staff   | 900    |
| Management hours            |              |                              | 1,184  |
| Training                    |              |                              | 1,843  |
| Maternity Leave             |              |                              |        |
| Feeding Mother Break        |              | 260 days x 1 hrs x 1 staff   | 260    |





| Paternity leave   |        |
|---|--------|
| TOTAL HOURS (B)   | 9,902  |
| ESTIMATED HOURS AVAILABLE FOR ASSIGNMENTS (A-B)         | 13,498 |
| Non on-Audit Assignments                                | 530    |
| Audit Assignments (Pending audits +New Audits for 2020) | 19,612 |

## Planned Outputs

| # | Entity/Task   | Audit   | Indicative<br>budget<br>(Hrs) | Delivery<br>Period |
|---|---|---|-------------------------------|--------------------|
| 1 | Non-Audit Assignment 1:  Review of Special and Compliance audit methodology | Enhance the compliance and special audit process by revising the compliance and special audit manual by 2020 through which the compliance and special audit process will be systematized and further improved to add value and deter and detect fraudulent and wasteful activities within the public sector entities. | 200                           | Q2                 |
| 2 | Non-Audit Assignment 2: Strategic plan goals                                | The goals that will be assigned to Compliance and Special Audit Department. (Task included in table below)  | 150                           | Q3                 |
| 3 | Non-Audit Assignment 3: Other Non-Audit Assignments                         | - Annual Work Plan for 2022 - Action Plan for 2022 - Annual Report of 2020 - SOPs (remaining SOPs) Audit Topic Assessments and Selection for annual work plan of 2022   | 180                           | Q2                 |
|   | Total hours for Non-Au  | dit Assignments   | 530                           |                    |
| ı | Special Audit of Meemu,   | Faafu & Dhaalu atoll ferry service project  | 1,000                         | Q2                 |
| 2 | Special Audit of Maafaru  | Airport   | 1,000                         | Q2                 |
| 3 | Special Audit of Fuel Sup   | pplies Maldives   | 1,000                         | Q3                 |
| 1 | Review of Islands Leased  | from Ministry of Fisheries and Agriculture  | 1000                          | Q3                 |
| 5 | Procurement Audit of Gre  | eater Male' Corporation (Thilafushi Corporation)  | 1,000                         | Q3                 |
| 5 | Special Audit of Center for   |   | 800                           | Q3                 |
| 7 |   | Audits (22 audits (review of 3 years)   | 2,648                         | Q3                 |
| 8 |   | y other relevant authorities  | 3000                          | Q1/Q2/Q3           |
|   | Total hours for New audits  |   | 11,448                        |                    |

#### Pending Audits and On-going audits

| # | Year | Audit /Details   | Indicative<br>budget<br>(Hrs) | Delivery<br>Period<br>(2021) |
|---|------|--|-------------------------------|------------------------------|
| 1 | 2015 | MOHI- Review of managing and renting out government lands in Male' | 200                           | Q1                           |
| 2 | 2017 | PRISCO Revenue & Procurement                                       | 400                           | Q1                           |
| 3 | 2016 | Procurement Practices in MTCC                                      | 370                           | Q2                           |
| 4 | 2017 | Noomadi Housing Project Special Audit                              | 300                           | Q1                           |
| 5 | 2017 | NSPA Compliance Audit  | 300                           | Q1                           |





|    | Total ho | ours for previous Years audits   | 8,164 |           |
|----|----------|--|-------|-----------|
| 19 | 2020     | Special Audit of HDC Covid-19 related expenditures                                   | 397   | Q3 (2020) |
| 18 | 2020     | Special Audit of STO Covid-19 related expenditures                                   | 1,500 | Q3 (2020) |
| 17 | 2020     | Review of damage claimed (Raafushi Island Case)                                      | 500   | Q3 (2020) |
| 16 | 2020     | Review of damages claimed by Madoogali Island Case                                   | 500   | Q3 (2020) |
| 15 | 2020     | Special Audit of SABAH Project   | 800   | Q1 (2021) |
| 14 | 2020     | Greater Male Industrial Zone Ltd (Chemical storage Project and Boat Salvage Project) | 397   | Q3 (2020) |
| 13 | 2019     | MMPRC-Follow-up review of previous audits  | 500   | Q2        |
| 12 | 2019     | STELCO: Procurement of Goods and Services  | 500   | Q2        |
| 11 | 2018     | HDC- Special Audit   | 200   | Q1        |
| 10 | 2018     | WAMCO Special Audit  | 200   | Q2        |
| 9  | 2018     | National Diagnostic Service Centre-Special Audit                                     | 500   | Q2        |
| 8  | 2018     | Special Audit of Rasrani Park - MOHI   | 200   | Q1        |
| 7  | 2018     | Special Audit of Rasfannu - MOHI   | 100   | Q1        |
| 6  | 2017     | MIFCO Special Audit  | 300   | Q2        |

| Total number of hours available  | 13,498  |  |
|--|---------|--|
| Total number of hours required (Pending audits +New Audits for 2020+ Non-audit work) | 20,142  |  |
| Resource deficit   | (6,644) |  |

To overcome the resource deficit, it is planned to recruit a Senior Auditor during the year. And also time will be saved from the time estimated for the adhoc assignments if the department gets less number of adhoc assignments. Furthermore, the deficit time can be adjusted from the allocated budgeted hours estimated for the audit assignments.

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

#### PERFORMANCE AUDIT

#### **Audit Responsibility**

The following is a summary of the audits planned for the year 2021:

| #   | · AUDIT JOBS   |  |  |
|-----|--|--|--|
| 1   | Representation of locals in tourism sector employment            |  |  |
| 2   | Efficiency and Effectiveness of monitoring food safety practices |  |  |
| 3   | Prosecutor General's Office                                      |  |  |
| 4   | National Integrity Commission                                    |  |  |
|     | Ad-hoc audits  |  |  |
| Bac | klog Assignments   |  |  |
| 1   | Review on Road Congestion in Male City 2018                      |  |  |
| 2   | Effectiveness of fisheries sector development programs           |  |  |





| 3   | Efficiency of Sea cargo clearance process                       |
|-----|---|
| 4   | Service coordination for people with developmental disabilities |
| 5   | Management of Zakath Fund                                       |
| 6   | Civil Service Commission  |
| 7   | Anti-Corruption Commission                                      |
| Loc | cal Council Audit Review  |
|     | 21 Review of Local council audits                               |

#### Strategy

The performance audit department was established in 2014 with the objective to promote better value-for-money within public bodies by highlighting and demonstrating to audited bodies ways in which they could make improvements to realize financial savings or reduce costs; provide a better quality of service; strengthen and enhance their management, administrative, and organizational processes, and achieve their aims and objectives more cost-effectively. Since its formation, the department has conducted studies to examine value for money in the administration of various schemes and programs designed to improve the lives of citizens. Our main outputs are performance audit reports to Parliament, the President and audited entities. In order to enhance our transparency and lead by example, all our audit reports published on the official website of the AGO.

#### Staff Resources

| GRADE  | NO. OF STAFF | INPUTS                      | HOURS  |
|--|--------------|-----------------------------|--------|
| Director   | 1            | 30 hrs. x 52 wks. x 1 staff | 1,560  |
| Audit Manager  | 3            | 30 hrs. x 52 wks. x 3 staff | 4,680  |
| Senior Auditors  | 5            | 30 hrs. x 52 wks. x 5 staff | 7,800  |
| Auditors   | 6            | 30 hrs. x 52 wks. x 6 staff | 9,360  |
| Assistant Auditor  | 0            | 30 hrs. x 52 wks. x 0 staff | 0      |
| TOTAL (A)  | 15           |                             | 23,400 |
| Less: Non-audit hours:   |              |                             |        |
| Public holidays  |              | 18 days x 6 hrs. x 15 staff | 1,620  |
| Annual leave   |              | 30 days x 6 hrs. x 15 staff | 2,700  |
| Family Responsibility Leave  |              | 10 days x 6 hrs. x 15 staff | 900    |
| Sick Leaves  |              | 15 days x 6 hrs. x 15 staff | 1,350  |
| Management matters   |              | (50% of D & Manager's,hrs.) | 3,120  |
| In-house Trainings   |              | (52 hrs. x 15 staff)        | 780    |
| Foreign Training Environmental Audit (10 Days x 1 Staff x 7 hours) iCISA (20 days x 1 Staff x 7 hours) |              |                             | 210    |
| Exam release (2 papers *3 semester)  |              | 6 days x 6hrs x 4 staff     | 144    |





| TOTAL (B)  | 10,824 |
|--|--------|
| NET HOURS AVAILABLE (A – B)  | 12,576 |
| Resource Surplus/shortage  | 2,346  |
| Total number of hours available  | 12,576 |
| Total number of hours required:  |        |
| AWP 2021   | 5,000  |
| Backlog Assignments .  | 2,550  |
| Review of Local council audits - (3 Managers * 7 Councils = 21 Audits) | 1,680  |
| Ad hoc assignments   | 1,000  |

## Planned Outputs

The following is a summary of the audits planned for the year 2021:

|   | AUDIT JOBS   | INDICATIVE<br>BUDGET (HRS) | DELIVERY<br>PERIOD |
|---|--|----------------------------|--------------------|
| 1 | Representation of locals in tourism sector employment                | 1500                       | Q3                 |
| 2 | Efficiency and Effectiveness of monitoring food safety practices     | 1500                       | Q3                 |
| 3 | Prosecutor General's Office  | 1000                       | Q4                 |
| 4 | National Integrity Commission  | 1000                       | Q3                 |
|   | Total hours for audits   | 5000                       |                    |
|   | Backlogs   |                            |                    |
| 1 | Review on Road Congestion in Male City 2018                          | 150                        | Q2                 |
| 2 | Effectiveness of fisheries sector development programs 2019          | 250                        | Q2                 |
| 3 | Efficiency of Sea cargo clearance process 2019                       | 200                        | Q2                 |
| 4 | Service coordination for people with developmental disabilities 2019 | 1200                       | Q2                 |
| 5 | Management of Zakath Fund 2019                                       | 250                        | Q2                 |
| 6 | Civil Service Commission 2020  | 350                        | Q2                 |
| 7 | Anti-Corruption Commission 2020                                      | 150                        | Q2                 |
|   | Total hours for pending audits                                       | 2,550                      |                    |
|   | Review of Local council audits (3 Managers * 7 Councils = 21 Audits) | 1680                       |                    |
|   | Ad hoc assignment  | 1000                       |                    |
|   | TOTAL HOURS REQUIRED   | 10,230                     |                    |

## Resource summary

| Total number of hours available | 12,576 |
|---------------------------------|--------|
| Total number of hours required  | 10230  |
| Resource surplus                | 2346   |





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

## SOUTHERN REGIONAL OFFICE

#### Audit responsibility

Southern Regional Office (SRO) of the Auditor General's Office is established to provide better audit and assurance service to the citizens in the southern most atolls of the Country. Namley, Addu and Fuvah Mulak citites and Gaafu Dhaal and Gaafu Alif Atolls. Whilst regular audits conducted by the SRO includes financial and compliance audits, performance and special audits will be conducted as and when the need arises.

SRO is assigned the mandate of auditing 22 local councils (city, atolls and local councils combined), 35 schools, 23 health sector entities (hospitals and health centres combined), 26 magistrate courts and 5 offices of independent institutions. Also there are 26 SOE audits and 14 other public sector audits. SRO is responsible for the audits of the following entities.

| 1.<br>2.<br>3.<br>4.<br>5. | Audit Jobs  |
|----------------------------|---|
| 1.                         | 2 City Councils   |
| 2.                         | 2 atoll councils  |
| 3.                         | 18 island councils  |
| 4.                         | 35 Schools  |
| 5.                         | 23 health centers (Regional, Atoll and Health Centres combined) |
| 6.                         | 1 superior court  |
| 7.                         | 25 magistrate courts  |
| 8.                         | 5 offices of independent institutions                           |
| 9.                         | 26 SOE Audits   |
| 0.                         | 14 other public sector entities                                 |

#### Staff resources

| GRADE   | NO. OF STAFF | INPUTS   | HOURS      |
|---|--------------|--|------------|
| Audit Manager                                     | 1            | 30 hrs. x 52 wks. x 01 staff   | 1,560      |
| Senior Auditors                                   | 0            |  | 1,500      |
| Auditors  | 2            |  | 3,120      |
| Assistant Auditors                                | 4            |  | 6,240      |
| TOTAL (A)   | 7            | The state of the s |            |
| Senior Auditors   0   30 hrs. x 52 wks. X 0 staff | 10,920       |  |            |
| Public holidays                                   |              | 20 days x 6 hrs. x 7 staff   | 840        |
| Annual leave                                      |              | 30 days x 6 hrs. x 7 staff   | 1260       |
| Family Responsibility Leave                       |              | 10 days x 6 hrs. x 7 staff   | 420        |
| Sick Leave  |              | 12 days x 6 hrs. x 7 staff   |            |
| Management  |              | (1560) x 50%   | 504        |
| In-house training ( CPD)                          |              | 40 hrs. x 7  | 780<br>280 |





| NET HOURS AVAILABLE (A – B)                       |                             | 4,892 |
|---|-----------------------------|-------|
| TOTAL (B)   |                             | 6,028 |
| Release from work for exam                        | 54 days x 6 hrs.            | 324   |
| Maternity Leave                                   | 240 days x 6 hrs. x 1 staff | 1440  |
| Short term Training -<br>India/Malaysia/Sri Lanka | 30 days x 6 hrs. x 1 staff  | 180   |

#### Audit of Local Councils

SRO handles audits of over 2 city councils, 2 atoll councils and 18 island councils. Depending on the ability of the council to prepare financial statements, SRO conducts financial or compliance audits at such councils. That is, if a council prepares and presents financial statements, SRO will conduct financial statement audits. However, for those that fail to prepare financial statements, whilst reminding and urging/assisting them to prepare and present financial statements for the next year, SRO conducts compliance audits for a given year.

Audit of public institutions

In addition to conducting council audits, SRO assists audits of public institutions immensely. These are the audits of hospitals, schools and judiciary and independent institutions that are reported at accountable agency level, such as at the level of Ministry of Education, Ministry of Health, Department of Judiciary, Maldives Customs, etc. However, the actual outputs of the SRO in respect to these audits are published in the form of Management letters (ML), whilst material issues from amongst the ML issues are incorporated into the respective reporting agencies audit report as qualification matters.

#### Other Streams of audits

SRO brings value addition through other forms of audits that it conducts. Cases of misuse or embezzlement of funds at offices of public institutions situated in four southernmost atolls are investigated upon tip-offs and suspected cased identified during the course of the audits discussed above. Additionally, SRO also conducts financial and other forms of audits of SOEs located in the region.

#### Planned outputs

|   | 2021 F                    | INAL AUDIT            | 2022 INT | ERIM AUDIT |
|---|---------------------------|-----------------------|----------|------------|
| Budget Hrs. by Bu  Local Councils  Secretariat G.Dh. Atoll Faresmaathodaa Council  Secretariat G.Dh. Atoll Gadhoo Council  128 11-May-2021  Secretariat G.Dh. Atoll Gadhoo Council  | Indicative<br>Budget Hrs. | To be completed<br>by |          |            |
| Local Councils  |                           |                       |          |            |
| 1 (1) | 128                       | 11-May-2021           |          |            |
| Secretariat G.Dh. Atoll Gadhoo Council  | 148                       | 02-Jun-2021           |          |            |
| Secretariat G.Dh. Atoll Hoadedhoo Council   | 144                       | 20-Jun-2021           |          |            |
| Secretariat G.Dh. Atoll Madaveli Council  | 144                       | 06-Jul-2021           |          |            |
| Secretariat G.Dh. Atoll Nadella Council   | 144                       | 01-Aug-2021           |          |            |
| Secretariat G.Dh. Atoll Rathafandhoo Council  | 180                       | 26-May-2021           |          |            |
| Secretariat G.Dh Fiyoaree Council   | 180                       | 09-Jun-2021           |          |            |





| Secretariat G.Dh. Atoll Vaadhoo Council   | 144   | 17-Aug-2021   | 1         |  |
|---|-------|---------------|-----------|--|
| Secretariat G.Dh. Atoll Council           | 180   | 07-Sep-2021   |           |  |
| Secretariat G.Dh. Atoll Thinadhoo Council | 216   | 27-Jun-2021   |           |  |
| Secretariat GA. Kolamaafushi Council      | 180   | 11-Jul-2021   |           |  |
| Secretariat GA. Dhevadhoo Council         | 144   | 23-Sep-2021   |           |  |
| Secretariat GA. Kanduhulhudhoo Council    | 180   | 02-Aug-2021   |           |  |
| Secretariat GA. Gemanafushi Council       | 144   | 11-Oct-2021   |           |  |
| Secretariat GA. Kodey Council             | 144   | 27-Oct-2021   |           |  |
| Secretariat GA. Dhaandhoo Council         | 180   | 16-Aug-2021   |           |  |
| Secretariat GA. Nilandhoo Council         | 144   | 17-Nov-2021   |           |  |
| Secretariat GA. Maamendhoo Council        | 180   | 30-Aug-2021   |           |  |
| Secretariat GA. Atoll Atoll Council       | 234   | 16-Sep-2021   | Section 2 |  |
| Secretariat GA. Vilingili Council         | 168   | 07-Dec-2021   |           |  |
| Secretariat Addu City Council             | 240   | 11 May 2021   |           |  |
| Secretariat Fuhmulaku City Council        | 270   | 07 Oct 2021   |           |  |
| Hours Required (A)                        | 3,816 |               |           |  |
|   |       |               |           |  |
| School/Education Centres                  |       |               |           |  |
| Sharafuddin School                        | 126   | 09 Feb 2021   |           |  |
| S. Feydhoo School                         | 60    | 07 Feb 2021   |           |  |
| Addu High School                          | 60    | 14 Feb 2021   |           |  |
| S. Hithadhoo School                       | 90    | 16 Feb 2021   |           |  |
| Maradhoo Feydhoo School                   | 60    | 28 Feb 2021   |           |  |
| Maradhoo School                           | 90    | 02 March 2021 |           |  |
| Irushaadhiyya School                      | 90    | 23 Feb 2021   |           |  |
| Nooraanee School                          | 60    | 28 Feb 2021   |           |  |
| Hours Required (B)                        | 636   |               |           |  |
|   |       |               |           |  |
| Hospital/Health Centres                   |       |               |           |  |
| Addu Equitorial Hospital                  | 270   | 23 March 2021 |           |  |
| Dr. Abdhusamadhu Memorial Hospital        | 168   | 18 March 2021 |           |  |
| GA. Atoll Hospital                        | 270   | 12 April 2021 |           |  |
| Fuvahmulaku Atoll Hospital                | 168   | 07 April 2021 |           |  |
| Hours Required (C)                        | 876   |               |           |  |
| State-Owned Enterprise                    |       |               |           |  |
| S. Hithadhoo Customs                      | 68    | 19 April 2021 |           |  |
| Hours Required (D)                        | 68    |               |           |  |
| TOTAL HOURS REQUIRED (A+B+C+D)            | 5,396 |               |           |  |





| Total number of hours available          | 4,89  |  |
|--|-------|--|
| Total number of hours required (A+B+C+D) | 5,396 |  |
| Deficit                                  | (504) |  |





عَ مُرْوَدُ 2: مُرْعِ مُ مُرْمَدُ مُرْدِدُ مُرْدِدُ 2021 وَسَرَّ فَعُ مُرْمِرُو مُرَّ وَالْمَا عُرْمُ مُرْدُو مُرَادُ مُرَدُ مِرْدُ لِلْمُ مُرَادُ مُرَادُ مُرَادُ مُرَدُ مِرْدُ لِلَا مُرَادُ مُرَادُ مُرَادُ مُرَدُ مِرْدُ لِلْمُ مُرَادُ مُرَادُ مُرَدُ مِرْدُ لِلْمُ مُرَادُ مُرَادُ مُرَادُ مُرَادُ مُرَادُ مُرَدُ مِرْدُ لِلْمُ مُرَادُ مُرادُ مُرَادُ مُرادُ مُرادُ مُرادُ مُرادُ مُ مُرَادُ مُرْدُ مُرادُ مُرادُ مُرَادُ مُرادُ مُرَادُ مُرَادُ مُرادُ مُرادُ مُرادُ مُرادُ مُرادُ مُرادُ مُرادُ مُرادُ مُرادُ مُرَادُ



## 1243 مَرْمَرُودُ مُرْرِدُ مُرْعَدُودُ مُرْرِدُودُ مُرْرِدُ 2021 وَمَرْ مُرْرَدُرُ وَرُونُدِ مَنْ عَامْرُ وَجُودُمُومُ مُوجِهُمُ مُرْرَدُهُ

|  | 2021ءَسَرُ سُرَسَرُعُ                               | 2021وَمَرُ دَرَمَرُ                                 | 2021عَنرَ شَرَعَرُدُ                                |   |
|--|---|---|---|---|
| مُدُّ وَمِنْ   | وَرُنْهِ وَجُعْ                                     | وَزُنْهِ وَجُوْ                                     | وَرُوْدِ وَجُعْ                                     | عَفِيْهُ مُرْ                                 |
|  | المثانة أثلم  | 1994 1647<br>1447<br>144 14544                      | 33935<br>334 345243                                 |   |
| يرتارَدُعُ وَمَرْرُ  | 56,449,339  | 53,994,723  | 52,996,803  | 3,452,536                                     |
| كالميث المنتان | 48,364,432  | 28,005,108  | 28,798,197  | 19,566,235                                    |
|  | 104,813,771   | 81,999,831  | 81,795,000  | 23,018,771                                    |
| يرنازوع ونزفر  |   |   |   |   |
| 366 2000 2000 3663   | 43,927,260  | 42,058,530  | 41,060,610  | 2,866,650                                     |
| رُرْ سَارًد، وْسَانُونْ مَدُدُو وْوَدْعَ وْرْسَرْمُدِ مَارِ وَنِ وَوْدَعَ مَارُ  | 101100  | 1 220 120   | 1 220 120   |   |
| ور ورسا  | 1,246,980   | 1,239,420   | 1,239,420   |   |
| יניניני ניני ייני<br>קקמקקמק מתכב לתק  | 1,345,720   | 1,345,720   | 1,345,720   | -   |
| ג  | 930,655   | 930,655   | 930,655   | -   |
| لارِد رِدْدُورْ مُنْزَرْهُ رِدْدُورْ دَرْدُورْ   | 5,973,350   | 5,973,350   | 5,973,350   | -   |
| ת' ב תר ה ל היל היל היל היל היל היל היל היל היל  | 986,209   | 407,883   | 407,883   | 578,326                                       |
| ב'אלה נינלה הפינה בל ג'עלה<br>ב'אלה נינלה הפינה בל ג'עלה   | 821,610   | 821,610   | 821,610   | -   |
| سَمُرْنَا يُرْسُرُونُ رُبِ ، رِسْمُومُرُنَّادٍ رُورِ سَافْسِوعِيْ  | 1,217,555   | 1,217,555   | 1,217,555   | -   |
|  | 56,449,339  | 53,994,723  | 52,996,803  | 3,444,976                                     |
| الإي والمراز الماران ا |   |   |   |   |
|  |   |   | 25,000,000  | 18,827,326                                    |
|  | 43,827,326  | 25,000,000  | 23,000,000  |   |
| ג'י פני ה' של ה' ב'  | 43,827,326  | 25,000,000  | 23,000,000  |   |
|  | 4,537,106   | 3,005,108   | 3,798,197   | 738,909                                       |
| ړه ورد دو که درو درو درو که درو  |   |   |   | 738,909                                       |
| ړه وړه ښه که د د د د د د د د د د د د د د د د د د   | 4,537,106   | 3,005,108   | 3,798,197   | 738,909                                       |
| 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2° | 4,537,106   | 3,005,108   | 3,798,197   |   |
| \$\$\$\$\$\$\$ \$  | 4,537,106<br>48,364,432                             | 3,005,108<br>28,005,108                             | 3,798,197<br>28,798,197                             | 738,909                                       |
| 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2°, 2°,2°2° | 4,537,106<br>48,364,432<br>18,128,160<br>25,799,100 | 3,005,108<br>28,005,108<br>17,862,000               | 3,798,197<br>28,798,197<br>17,264,280               | 738,909<br>19,566,235<br>863,880              |
| \$\$\$\$\$\$\$ \$  | 4,537,106<br>48,364,432<br>18,128,160<br>25,799,100 | 3,005,108<br>28,005,108<br>17,862,000<br>24,196,530 | 3,798,197<br>28,798,197<br>17,264,280<br>23,796,330 | 738,909<br>19,566,235<br>863,880<br>2,002,770 |
| \$\$\$\$\$\$\$ \$  | 4,537,106<br>48,364,432<br>18,128,160<br>25,799,100 | 3,005,108<br>28,005,108<br>17,862,000<br>24,196,530 | 3,798,197<br>28,798,197<br>17,264,280<br>23,796,330 | 738,909<br>19,566,235<br>863,880<br>2,002,770 |

| הפנוצ ביותו אל נת   | 314,160                                 | 156,000                                 | 152,280                                 | 161,880       |
|---|---|---|---|---------------|
| , ,   | نخ و تر 18,128,160                      | 17,862,000                              | 17,264,280                              | 863,880       |
| وَوُدُى وُرُورُرُ مِرْ دُوَوُرُدِ   |   |   |   |               |
| -2374 7 2507 6422   |   |   |   |               |
| 6 2 2 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 2,616,000                               | 2,568,000                               | 2,544,000                               | 72,000        |
|   |   |   |   |               |
|   | 546,000                                 | 543,000                                 | 537,000                                 | 9,000         |
|   | 340,000                                 | 545,000                                 | 337,000                                 | 2,000         |
| مَرُدُ شَمْرُ وَرُدُ وَمُرْسَاءُهُوكُمْ فُرُ مُرُودُمُنَا   |   |   |   |               |
|   |   |   |   |               |
|   | 239,100                                 | 119,550                                 | 119,550                                 | 119,550       |
| وْسْمَرِهِ دُرِهُ دُودُ مُرُودُهُ مُرُودُهُ   |   |   |   |               |
|   | 3,414,000                               | 3,390,000                               | 3,366,000                               | 48,000        |
| 6 - 0 - 1 - 0 - 1 - 1 - 0 - 0 - 0 - 0 - 0   | 3,717,000                               | 5,570,000                               | 5,500,000                               | . 5,000       |
|   |   |   |   |               |
|   | 5,385,000                               | 5,355,000                               | 5,133,000                               | 252,000       |
| 66/25 [44,4] . 66/25 [42 2.4.0] 2.4.4.2 4 64/2 . 46/2.4.4.4   |   | 212.53                                  | 220 000                                 |               |
| 200 cm  | 240,000                                 | 240,000                                 | 229,800                                 | •             |
|   |   |   |   |               |
|   | 13,035,000                              | 11,656,980                              | 11,542,980                              | ,492,020      |
| سنروث مروكوت  |   |   |   |               |
| האתיל בצביב בנים ליתול ב ליתו   | 324,000                                 | 324,000                                 | 324,000                                 |               |
|   | غۇخ 25,799,100                          | 24,196,530                              | 23,796,330                              | 992,570       |
| <u> پر ر</u> روز در   | 25,799,100                              | 24,196,530                              | 796,330                                 | 23,           |
|   |   |   |   |               |
|   | 1,246,980                               | 1,239,420                               | 1,239,420                               | 7,560         |
|   |   |   |   |               |
| مِعَارُمَوْمُرُعُ إِبْدُ مِنْهُ مُعْرِدُ مُؤْمُرُ وَمِثْ  |   |   |   |               |
| مِعَارُمَوْمُرُعُ إِبْرُ سَامُ سَامِوْرُ عُوْمُكُمْ وَمِثْ  | غۇخ 1,246,980                           | 1,239,420                               | 1,239,420                               | 7,560         |
|   | 1,246,980 عُرُّمُ                       | 1,239,420                               | 1,239,420                               | 7,560         |
| 333 3332 33333  |   |   |   | 7,560         |
| <u> </u>  | 361,060                                 | 361,060                                 | 361,060<br>37,160                       | 7,560         |
| 333 3332 33333  |   |   | 361,060                                 | -             |
| 312 3312 331325<br>312 333 52 533 344 35533 5553<br>312 333 52 533 3333 35533 5553  | 361,060<br>37,160                       | 361,060<br>37,160                       | 361,060<br>37,160                       | -             |
| 225 2322 22522<br>226 2422 224 225 226<br>227 242 242 232 232<br>228 242 242 232 232<br>242 2422 242 242<br>242 2422 242 242  | 361,060<br>37,160<br>647,500            | 361,060<br>37,160<br>647,500            | 361,060<br>37,160<br>647,500            | -             |
| 212 2322 22322<br>312 233 22 233 2.00 2,5222 5282<br>312 233 22 233 3522 2522<br>315 233 22 233 3522 3522 5222<br>323 233 232 223 233 2322 2222<br>323 233 232 2322 232 | 361,060<br>37,160<br>647,500<br>300,000 | 361,060<br>37,160<br>647,500<br>300,000 | 361,060<br>37,160<br>647,500<br>300,000 | -             |
| 225 2322 22522<br>226 2422 224 225 226<br>227 242 242 232 232<br>228 242 242 232 232<br>242 2422 242 242<br>242 2422 242 242  | 361,060<br>37,160<br>647,500<br>300,000 | 361,060<br>37,160<br>647,500<br>300,000 | 361,060<br>37,160<br>647,500<br>300,000 | -   -   -   - |



| رِدُوْدُ دُوْدُرُ مِنْرِسْرِسْرُو مُنْارِيْهِ رِسْرِجِسْ مُدْرُورُ مُنْامِ  | 7,370  | 7,370                | 7,370          | -   |
|---|--|----------------------|----------------|---|
| دّرِرْدُ دِوْدُوْدُو دُوْدُوْدُورِ دُوْرُدُرِ فَرَقَ مُدُوَّدٍ سَرِوْرُ مَنْمِ  | 15,000   | 15,000               | 15,000         | -   |
| روره و ۱۳۶۲ و ۱۶۰۱ در در ۱۳۶۸ در ۱۳ | 50,500   | 50,500               | 50,500         | -   |
| יין ג'עם ייין איניי<br>הארע ג'עם ייין רקבית   | 39,900   | 39,900               | 39,900         | -   |
| ני קם ניסיות לפתו<br>תית צב במיכמשית לפתו   | 182,000  | 182,000              | 182,000        | -   |
| לית על אל מינ ב ב ב כ מי  | 208,579  | 208,579              | 208,579        | -   |
| פי ט כי ט יי מי כי ט<br>קצי מעל מים מקבית   | 15,026   | 15,026               | 15,026         | -   |
| درب برگهٔ در درور رگهٔ در درور در درور درور درور درور درورد | 69,500   | 69,500               | 69,500         | -   |
| وروم الله وروز ورود مرد ورود مومم الوود   | 23,000   | 23,000               | 23,000         | algi <mark>t</mark> ori g   |
| ין עם אפגנים לל קלי<br>ה'עקעית צפצפות אל פאים   | 18,330   | 18,330               | 18,330         | -   |
| •   | 930,655 532  | 930,655              | 930,655        | -   |
|   |  |                      |                |   |
| يرب ريزوود عنزيزة وزوود ونزو  |  |                      |                |   |
| فَوْرُورُ، أَرْبُ مُورِ فَوْرُبُ  | 300,000  | 300,000              | 300,000        |   |
| برؤناغ برؤ خبرقر  | 450,000  | 450,000              | 450,000        |   |
| كالبركر وُدُمُودُ رِدْوَهُودُ مِدْوَمِيْوَرُ مِنْهُورَمِيْوَ  | 43,200   | 43,200               | 43,200         | -   |
| وع فروسترد در مرع شرع لا خرافر  | 467,000  | 467,000              | 467,000        | -   |
| הפת לה להתר בני עם  | 41,000   | 41,000               | 41,000         | 100 F   |
| بدر گرگار مراه گرار برای در درج در  | 156,000  | 156,000              | 156,000        | -   |
| رُوب دِدْدُه زَدْ دُرْدُود رِوْدُهُ وَ وَدِبُ مُدِرِ  | 243,600  | 243,600              | 243,600        | -   |
| المَسْطَعُ وَمِنْ   | 12,000   | 12,000               | 12,000         | -   |
| المراودة ومراز  | 26,000   | 26,000               | 26,000         |   |
| ن کار شورتد و کاناتری کارکارکارکارکارکارکارکارکارکارکارکارکارک  | 13,200   | 13,200               | 13,200         | -   |
| ئىرسىۋىلىمى دۆزىگىر، ھەرق ۋەرشىرۇر دۆزەرۇ بەردىر زېرى   | 3,980,000  | 3,980,000            | 3,980,000      | -   |
| 35522 953252 \$5833 \$58335   | 27,000   | 27,000               | 27,000         | -   |
| رُبِ مَا مُرْمَا وَرُ الْمُرْمَا وَمُوا مُرْمَا مُرْجَا لِمُرْمِدُ وَمُرْمِ وَهُرُدُ  | 3,700  | 3,700                | 3,700          | - 1   |
| ر در  | 32,500   | 32,500               | 32,500         | -   |
| ئادرىگار ئو ئىشرۇ كۆرۈر كۆرى كۆرىيا<br>ئادرىگارى ئورىشىرۇ كۆرۈر كۆرى كۆرىيا   | 33,000   | 33,000               | 33,000         | -   |
| رر شار زر در  | 77,850   | 77,850               | 77,850         |   |
| ترب رعردود روده درسردع ويرو   | 67,300   | 67,300               | 67,300         | -   |
|   | 5,973,350  | 5,973,350            | 5,973,350      | -   |
|   |  |                      |                |   |
| ים ה בבים ביט ייב<br>תבתית מתכת מתפ בתק   |  |                      |                |   |
|   | - 1  | _                    | -              | .   |
|   | 653.557  | 175,231              | 175,231        | 178,326   |
|   |  | 100,000              | 100,000        | -   |
|   |  | 9,252                |                | -   |
|   |  | 73,400               |                | 50,000  |
|   |  | 50,000               |                | 50,000  |
| 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2  | 986,209 532  | 407,883              | 407,883        | 578,326   |
| ئەدۇر ئەدۇر ئەدى دىرى<br>ئەدۇرۇرۇد ئۇرىدۇر ئۇردى رىپ<br>ئەدۇرۇرۇد ئائىرىدۇر سىغا ئەشكەر ئۆرلىدۇ ئائىر<br>ئەرى ئىرى زىرىدى دىرىدى ئائىرىدە ئاشقىئەر ئاردۇرۇد ئائىر<br>ئەرى ئەر دىرى دىرىدى ئاشىرىدە ئاشقىئەر ئاردۇرۇدى ئائىرىدە<br>ئەرى دۇرى ئىرىرى ئائىرىدى ئاشقىلىدى ئائىرىدى ئائىرىدى   | -<br>653,557<br>100,000<br>9,252<br>123,400<br>100,000 | ,000<br>,252<br>,400 | 100<br>9<br>73 | 100,000     100       9,252     9       73,400     73       50,000     50 |
| , ,   |  |                      |                |   |



| 2016 20 20 20 20 20 20 20 20 20 20 20 20 20  | 25,460                                    | 25,460                                  | 25,460                                  | -                      |
|--|---|---|---|------------------------|
|  | 821,610                                   | 821,610                                 | 821,610                                 | -                      |
| سَادُنَا دُوْدٌ دُرٍ، دِنظُورُنَادٍ دُيرِ سَافِسِيةٍ   |   |   |   |                        |
| عُرْدُ دُمِدُمِ عَرِّدُوْدُمُاهِ مَرْهُرِدُ كَرُوْدُهِ ذَوْفَدَ مِنْ رَادُ مَا   | 1,217,555                                 | 1,217,555                               | 1,217,555                               | -                      |
|  | 1,217,555                                 | 1,217,555                               | 1,217,555                               | •                      |
| يَوْدِوْاسْدُوْعَهُ رِيْدُوْسُوْدُوْعُ إِنْدُوْدُوْ  |   |   |   |                        |
|  |   |   |   |                        |
|  | 43,827,326                                | 25,000,000                              | 25,000,000                              | ,827,326               |
| ברים בתמקהפית ונית שינית לעל ביילים<br>ברית בתמקהפית ונית שינית לעל ביילים   |   |   |   |                        |
|  | 43,827,326                                | 25,000,000                              | 25,000,000                              | 827,326                |
| مَا مُعْدُونُ فَعَمْدُ مُعْدُدُ الْمُعْدُ مُعْدُدُ الْمُعْدُدُ الْمُعْدُدُ الْمُعْدُدُ الْمُعْدُدُ الْمُعْدُدُ   |   |   |   |                        |
| يريد بدود هدود دود وود دو دود<br>ودريمور پودوش   | 272,960                                   | 272,960                                 | 272,960                                 | - [                    |
| دُيْرُهُمْ مِيْرُهُ مِنْ الْمُعْرِينِ مِنْ الْمُعْرِينِ مِنْ الْمُعْرِينِ مِنْ الْمُعْرِينِ مِنْ الْمُعْرِينِ  | 272,960<br>309,500                        | 272,960<br>209,500                      | 272,960<br>209,500                      | -                      |
|  |   |   |   | - 100,000              |
| ور شری کرد و جادی در   | 309,500                                   | 209,500                                 | 209,500                                 | -<br>100,000<br>-<br>- |
| کرشری کر رج بردش<br>گردشی و شیمتردر در در و کردشیش<br>در در د   | 309,500<br>13,000<br>528,000              | 209,500<br>13,000<br>528,000            | 209,500<br>13,000<br>528,000            | -                      |
| کرشری کر رج بردش<br>گردشی و شیمتردر در در و کردشیش<br>در در د   | 309,500<br>13,000                         | 209,500                                 | 209,500                                 | -                      |
| رُوْسِهُ هُوْرُدُو<br>کَوْرُدُونَ : دُسْسِرَدِدُدِ دِمْوِرُدُورُوْسُ<br>دُرِدُرِدِ دَسَادِرَدُدُو مَارُدُورُ الْحَوْدُ (الْحُوْسُ)<br>دُرُدُرِدُ وَ مَارِدُورُ مَارَدِهِ الْحَدِدُ (الْحُوْسُ) | 309,500<br>13,000<br>528,000<br>1,145,246 | 209,500<br>13,000<br>528,000<br>443,248 | 209,500<br>13,000<br>528,000<br>839,792 | - 100,000 305,454      |
| رُوْسِهُ هُوْرُدُو<br>کَوْرُدُونَ : دُسْسِرَدِدُدِ دِمْوِرُدُورُوْسُ<br>دُرِدُرِدِ دَسَادِرَدُدُو مَارُدُورُ الْحَوْدُ (الْحُوْسُ)<br>دُرُدُرِدُ وَ مَارِدُورُ مَارَدِهِ الْحَدِدُ (الْحُوْسُ) | 309,500<br>13,000<br>528,000              | 209,500<br>13,000<br>528,000            | 209,500<br>13,000<br>528,000            |                        |



فَرُورُ 3: رَجِ بِرِدُ عُ



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| מנית עבשונהצת | Sc | سَوُدُورُ رُرُسُو مُدُورُورُ | S | بزسود | 0 | פיל קית בית ית פי פי א הקיפת | - | ٧ وَ٤َرِدُ شَرَّرُو ۗ صَدْرَوُوهُ اللهِ |
|---------------|----|------------------------------|---|-------|---|------------------------------|---|---|
|               |    | , ,                          |   | •     |   |                              |   |   |

| 107<br>55¢    | 4     | 2:00     | 4   | 2  | 3   | 0  | 0  | 2  | 4  | 3  | 4   | 4  | 4                                     | 3   | 3  | 2   |
|---------------|-------|----------|---|--|---|--|--|--|--|--|---|--|---------------------------------------|---|--|---|
| 0.7<br>% 62 # | 00000 | 27 / 6 C | 1 45 4 42 30 10 10 10 10 10 10 10 10 10 10 10 10 10 | 14500 CCC 2 2 2 2 3 3 3 0 1 C 2 2 10 C 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0 2 | X 106 0 00 0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 | 21 / C 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | יי כני מיים אים אל אים בעל אלי בים אל את מים אל היים בעל אלי בים אל את מים אל אלי בים אל אלי בים אל אלי בים אל | ر دو مر مری کا در مرف کر ره میر کر کر مشتور کر مشتور | 4.5 - 66 2 2 2 3 0 5 6 5 6 2 2 6 6 6 6 7 6 7 6 7 6 7 6 7 6 7 6 7 | 26. 2000 1000 1000 100 100 100 100 100 100 | 20 2 6 4 2 3 0 0 6 0 0 6 1 1 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 14 06 6 6 3 3 3 0 0 6 6 70 6 6 4 10 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | הסני ה הה הסיל הניני הסיל הניני הסיל! | 1. 4. 4. 4. 4. 5. 5. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. | 1,50 4, 2, 30,00 00 00 00 00 00 00 00 00 00 00 00 00 | 105 666 4 42 2016 61016 1010<br>1056 1052 61028 64034 62166 61 1010 |
| 06.10.2020    | 52    | 0:20     | ✓   | О  | ✓   | S  | -  | <b>✓</b>   | ✓  | ✓  | <b>✓</b>  | 1  | ✓                                     | 1   | 1  | ✓   |
| 08.10.2020    | 54    | 1:10     | <b>✓</b>  | 0  | -   | S  | 1  |  | ✓  | ✓  | ✓   | ✓  | ✓                                     | ✓   | S  | 1   |
| 12.10.2020    | 55    | 0:15     | ✓   | ✓  | ✓   | S  | •  | ✓  | ✓  | ✓  | ✓   | ✓  | ✓                                     | <b>✓</b>  | <b>/</b>   | -   |
| 19.10.2020    | 57    | 0:15     | <b>✓</b>  | ✓  | ✓   | S  | Sc   | Sc   | <b>✓</b>   | Sc   | <b>✓</b>  | <b>✓</b>   | <b>✓</b>                              | Sc  | <b>V</b>   | Sc  |

