



دیکھو دیکھو

سرسید سید مسعود دیکھو

تدقيق سرسید سید مسعود 2024 سرسید سید مسعود سرسید سید مسعود  
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سرسید سید مسعود: M19/ML/2023/ 01

23 سرسید سید مسعود 2023

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دعوتنامہ کی تصدیق اور رد کے ذریعہ:

تصدیق کی دعوتنامہ کے ذریعہ

تصدیق کی دعوتنامہ کے ذریعہ

مفتی محمد قاسم

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تصدیق کی دعوتنامہ کے ذریعہ

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المراجعة

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*[Handwritten signature]*



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3.  $\frac{1}{x} \log x + \frac{1}{x^2} \log x^2 + \frac{1}{x^3} \log x^3 + \dots$

[illegible]

[illegible]

3.1. تەبىئەت بىلىمىنى ئۆگەتۈش ئۇسۇلى، 2024 يىلى 1-قېتىملىق تەتبىق قىلىنىش رەپورتى

[illegible][illegible]

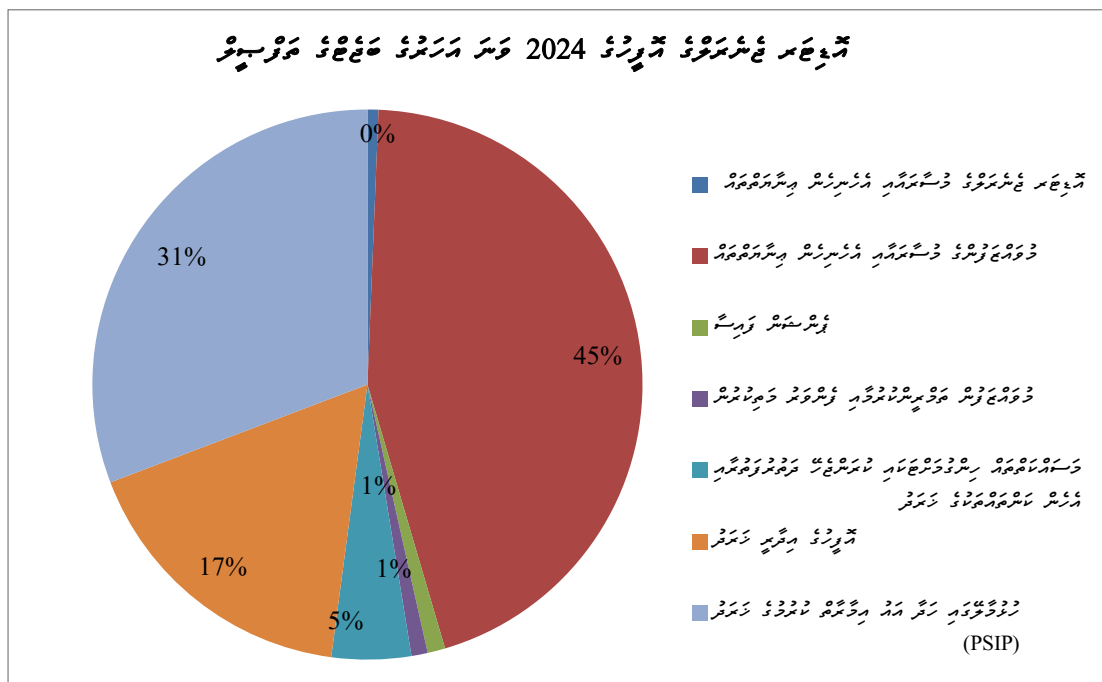
ردیف	موضوع	2023 قوس ۱ موضوعات (میلیارد ریال)	2024 قوس ۱ موضوعات (میلیارد ریال)	2023 قوس ۲ موضوعات (میلیارد ریال)	2023 قوس ۳ موضوعات (میلیارد ریال)
	جمع کل اعتبارات	65,205,610	82,208,059	17,002,449	26%
210	درآمدهای غیرتجاری	43,311,036	56,240,758	12,929,722	30%
213	درآمدهای غیرتجاری - سایر	1,229,508	1,283,233	53,725	4%
221	درآمدهای غیرتجاری - سایر	3,986,748	5,772,598	1,785,850	45%
222	درآمدهای غیرتجاری - سایر	637,320	646,931	9,611	2%
223	درآمدهای غیرتجاری - سایر	12,585,740	15,679,172	3,093,432	25%
225	درآمدهای غیرتجاری - سایر	636,528	1,186,528	550,000	86%
226	درآمدهای غیرتجاری - سایر	1,544,580	1,221,050	(323,530)	(21%)
228	درآمدهای غیرتجاری - سایر	1,274,150	177,789	(1,096,361)	(86%)
	جمع کل اعتبارات	35,590,274	41,548,675	5,958,401	17%
421	درآمدهای غیرتجاری - سایر	32,400,000	38,100,000	5,700,000	100%
423	درآمدهای غیرتجاری - سایر	3,190,274	3,448,675	258,401	8%
	جمع کل اعتبارات	100,795,884	123,756,734	22,960,850	23%

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موضوع-2: تفصیل سے پیشکش کی گئی 2024 سال کے سرکاری خرچہ کی تفصیل اور سرکاری سرگرمیوں کی تفصیل

موضوع کی تفصیل	2024 سال	موضوع
نمبر	سرکاری خرچہ (روپے)	
(%)		
1%	795,000.00	پیشکش کی گئی سرگرمیوں کی تفصیل اور سرگرمیوں کی تفصیل
45%	55,445,758.00	پیشکش کی گئی سرگرمیوں کی تفصیل اور سرگرمیوں کی تفصیل
1%	1,283,233.00	پیشکش کی گئی سرگرمیوں کی تفصیل اور سرگرمیوں کی تفصیل
1%	1,186,528.00	پیشکش کی گئی سرگرمیوں کی تفصیل اور سرگرمیوں کی تفصیل
5%	5,772,598.00	پیشکش کی گئی سرگرمیوں کی تفصیل اور سرگرمیوں کی تفصیل
17%	21,173,617.00	پیشکش کی گئی سرگرمیوں کی تفصیل اور سرگرمیوں کی تفصیل
31%	38,100,000.00	پیشکش کی گئی سرگرمیوں کی تفصیل اور سرگرمیوں کی تفصیل (PSIP)
100%	123,756,734.00	مجموعہ



دستخط



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93,400,000/- ۹۳،۴۰۰،۰۰۰ روپيا ۲۰۲۳-۲۰۲۴ مالي سال لاء

(سەرۆكەرسە ئەرەب دۆلەتلىرى ئىتتىپاقى، ئىسپانىيە، 2023 يىلى 10-ئاي 2-كۈنى، ئىسپانىيە)

100,795,884/- (سومو 100,795,884 روپيا)

٢٠٢٣ م. ١٠ رجب المرجب ١٤٤٥ هـ

[illegible]

2023 2

[illegible]

مؤرخہ: 3: آئی ایس آئی سرکاری آرکائیو 2023 میں محفوظ کیا گیا۔

مجموعه	درصد به ازای کل و به نسبت به میانگین درآمد خانوار
خانوارهای با درآمد کمتر از ۱۰ میلیون ریال	72,250
خانوارهای با درآمد بین ۱۰ تا ۲۰ میلیون ریال	6,046,700
خانوارهای با درآمد بین ۲۰ تا ۳۰ میلیون ریال	795,730
خانوارهای با درآمد بین ۳۰ تا ۴۰ میلیون ریال	481,204
خانوارهای با درآمد ۴۰ میلیون ریال و بیشتر	7,395,884

[illegible]

لَا تَرَىٰ لِلْمَرْءِ مَالًا إِلَّا يَتَحَدَّثُونَ بِهِ إِذَا مَلَكَ تِلْكَ الْأَمْوَالُ أَجْمَعُ

وَأَمَّا الْفُلُ فَأُرْسِلَتْ بِرَحْمَةٍ مِنَّا لِيُبَيِّنَ مَا بَيْنَ أَيْمَانِهِ هَذِهِ وَأَيْمَانِ ذُو الْأُنْثَىٰ هَذِهِ ۚ

3.2.3. ئەلچىسى ئىشلىتىش ۋاقتى 2023 يىلى ۱۰ ئاينىڭ ۱۰ كۈنىدىن ۱۱ كۈنىگىچە

[illegible]

موسم سرما کے آغاز کے ساتھ ہی، پاکستان میں موسم سرما کی آمد ہوئی ہے۔

85,656,734/- (Arabic)

٢٠٠٠



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[illegible][illegible][illegible][illegible][illegible]

2020 2020 2020



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3.2.10. ترمیم‌شده نامزدی شرکت‌های نو؛ 2023 و سال‌های پس‌متوالی و حذف  
 از فهرست ترمیم‌شده نامزدی شرکت‌های نو (از سال 2024)  
 و سال‌های متوالی حذف شد، از سال 2025 و سال‌های پس‌متوالی  
 ترمیم‌شده نامزدی شرکت‌های نو و نامزدی شرکت‌های نو نامزدی شرکت‌های نو  
 و سال‌های پس‌متوالی حذف شد، از سال 2023 و سال‌های پس‌متوالی  
 و سال‌های پس‌متوالی حذف شد، از سال 2023 و سال‌های پس‌متوالی

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3.3. **تاریخچه شرکت** از ابتدای سال 1402 و پس از آنکه شرکت به ثبت رسید، فعالیت خود را در زمینه های زیر آغاز نمود:

[illegible][illegible]

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### 3.4. අදාළ වෛස්තවික තත්ත්වයන් 2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය

3.4.1. උපරි සඳහන් වෛස්තවික තත්ත්වයන්, අදාළ වෛස්තවික තත්ත්වයන් 2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය

වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය.

ගොනු 4: අදාළ වෛස්තවික තත්ත්වයන් 2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය.

වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය (විස්තරය සහ වැරදි පිළිබඳව විස්තරය)

2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය
-13%	(10,738,000)	71,470,059	82,208,058.64	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	
-18%	(10,188,000)	46,052,758	56,240,758	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	210
0%	-	1,283,233	1,283,233	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	213
0%	-	5,772,598	5,772,598	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	221
0%	-	646,931	646,931	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	222
0%	-	15,679,172	15,679,172	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	223
-46%	(550,000)	636,528	1,186,527.64	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	225
0%	-	1,221,050	1,221,050	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	226
0%	-	177,789	177,789	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	228
-2%	(739,605)	40,809,070	41,548,675	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	
0%	-	38,100,000	38,100,000	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	421
-21%	(739,605)	2,709,070	3,448,675	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	423
-9%	(11,477,605)	112,279,129	123,756,733.64	වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය	

3.4.2. අදාළ වෛස්තවික තත්ත්වයන් 2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය.

වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය (11,477,605/-)

වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය සහ වැරදි පිළිබඳව විස්තරය (2024 වසරේදී සිදු වූ වෙනස්කම් සහ වැරදි පිළිබඳව විස්තරය)

9 (විස්තරය සහ වැරදි පිළිබඳව විස්තරය)

[illegible][illegible]

5.  $\frac{1}{x^2} = x^{-2}$   $\frac{d}{dx} x^{-2} = -2x^{-3} = -\frac{2}{x^3}$

[illegible][illegible]

உதவி



وَقَدْ سَمِعْتُ مُحَمَّدًا بْنَ يَحْيَى عَنْ أَبِيهِ عَنْ أَبِي جَعْفَرٍ عَنْ أَبِي هُرَيْرَةَ أَنَّ رَسُولَ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ: «مَنْ سَمِعَ مِنْي حَدِيثًا فَلْيُحْفَظْهُ فَإِنْ نَسِيَ فَلْيُكَلِّمْ نَفْسَهُ بِمَا نَسِيَ».

7-FINE/57/2023/29 (26 آغوست 2023) سېچلار د ټولنيزو حقونو د  
 2024 ولسي جرگې د 2024 ولسي جرگې د 2024 ولسي جرگې د 2024  
 "د ټولنيزو حقونو د 2024 د سېچلارو د 1-1" د سېچلارو د 1-1 د سېچلارو د 1-1  
 2024 ولسي جرگې د 2024 ولسي جرگې د 2024 ولسي جرگې د 2024  
 د سېچلارو د 2024 ولسي جرگې د 2024 ولسي جرگې د 2024 ولسي جرگې د 2024  
 د سېچلارو د 2024 ولسي جرگې د 2024 ولسي جرگې د 2024 ولسي جرگې د 2024

2023 𐌲𐌳𐌹𐌸𐌰𐌶𐌰 23

~~Math~~

[illegible]

23 مارس 2023

26) FINE/57/2023/26-7 :1: في ٢٠٢٣/٥٧/٢٦-٧  
٢٠٢٣ (٢٠٢٣) -٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧  
٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧  
٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧ ٢٠٢٣/٥٧/٢٦-٧

## އެޖެންޑާ ޖެނެރަލް ޖަލްސާ

މާލެ، ދިވެހިރާއްޖެ

ސަރަޙައްދު: 7-FINE/57/2023/29

އެޖެންޑާ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު،

ފަތުރުވެރިންގެ ސަލާމަތުގެ ތަޢާރުފުޅު.

އެޖެންޑާ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު 2024 ވަނަ އަހަރުގެ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު.

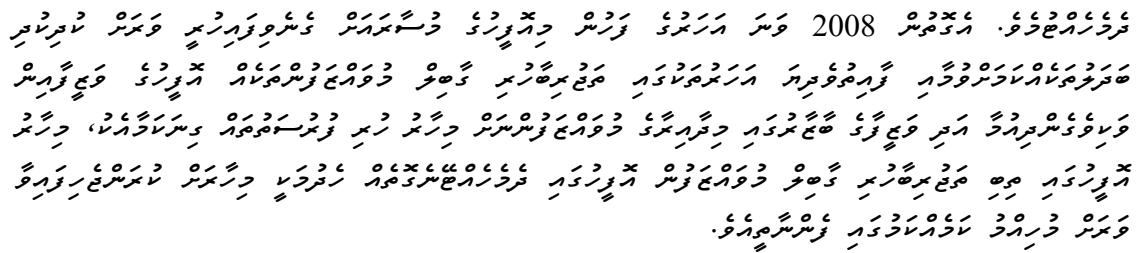
#	ބަންދުވާ ދުވަހުގެ ތާރީޚު	ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
1	795,000	އެޖެންޑާ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
2	55,445,758	މަލިކިއްޔާތަކުގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
3	1,283,233	އިދާރާތަކުން ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
4	1,186,528	މަލިކިއްޔާތަކުގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
5	5,772,598	މަލިކިއްޔާތަކުގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
6	21,173,617	އެޖެންޑާ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
	85,656,734	2024 ވަނަ އަހަރުގެ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު
7	38,100,000	މަލިކިއްޔާތަކުގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު (PSIP)
	123,756,734	2024 ވަނަ އަހަރުގެ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު

2023 ވަނަ އަހަރުގެ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު.

މާލެ، ދިވެހިރާއްޖެ

1. ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު.

2. 2024 ވަނަ އަހަރުގެ ޖެނެރަލް ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު، ޖަލްސާގެ ބަންދުވާ ދުވަހުގެ ތާރީޚު.



قوله رَدَّ رَحْمَةً سَرَّاهُ.

[illegible]

2023 26 ستمبر 2023

خبر سحر سحر

$\frac{0}{\circ} \frac{\circ}{\circ} \frac{\circ}{\circ} \frac{\circ}{\circ}$      $\frac{\circ}{\circ} x$      $\frac{\circ}{\circ} \frac{\circ}{\circ} \frac{\circ}{\circ} \frac{\circ}{\circ}$      $x$



	Budget 2024	Budget 2023	MoF Additions	Final Budget 2023	Variance	
<b>Reccurent Expenditure</b>	82,208,059.00	58,290,930.00	6,914,680.00	65,205,610.00	23,917,129.00	
<b>Fixed Asset</b>	3,448,675.00	2,709,070.00	481,204.00	3,190,274.00	258,401.00	
	<b>85,656,734.00</b>	<b>61,000,000.00</b>	<b>7,395,884.00</b>	<b>68,395,884.00</b>	<b>24,175,530.00</b>	
<b>PSIP Projects</b>	38,100,000.00	32,400,000.00	-	32,400,000.00	5,700,000.00	
<b>Total</b>	<b>123,756,734.00</b>	<b>93,400,000.00</b>	<b>7,395,884.00</b>	<b>100,795,884.00</b>	<b>29,875,530.00</b>	
<b>Reccurent Expenditure</b>						
210 Salary and allowances	56,240,758.00	43,311,036.00	-	43,311,036.00	12,929,722.00	Note 1
213 Pensions, retirement benefit and gratitude's	1,283,233.00	1,229,508.00	-	1,229,508.00	53,725.00	Note 1
221 Travelling expense	5,772,598.00	3,986,747.78	-	3,986,747.78	1,785,850.22	Note2
222 Administrative supplies	646,931.00	565,070.00	72,250.00	637,320.00	9,611.00	
223 Administrative services	15,679,172.00	6,539,040.22	6,046,700.00	12,585,740.22	3,093,431.78	
225 Training	1,186,528.00	636,528.00	-	636,528.00	550,000.00	
226 Repair and maintenance	1,221,050.00	748,850.00	795,730.00	1,544,580.00	(323,530.00)	
228 Subscriptions and contributions	177,789.00	1,274,150.00	-	1,274,150.00	(1,096,361.00)	
<b>Total</b>	<b>82,208,059.00</b>	<b>58,290,930.00</b>	<b>6,914,680.00</b>	<b>65,205,610.00</b>	<b>23,917,129.00</b>	
<b>Capital expenditure</b>						
421 PSIP Projects	38,100,000.00	32,400,000.00	-	32,400,000.00	5,700,000.00	
423 Fixed Asset	3,448,675.00	2,709,070.00	481,204.00	3,190,274.00	258,401.00	
<b>Total</b>	<b>41,548,675.00</b>	<b>35,109,070.00</b>	<b>481,204.00</b>	<b>35,590,274.00</b>	<b>6,439,605.00</b>	
<b>210 Salary and allowances</b>						
211 Salary	18,663,498.00	18,046,332.00	-	18,046,332.00	617,166.00	
212 Allowances	37,577,260.00	25,264,704.00	-	25,264,704.00	12,312,556.00	
<b>Total</b>	<b>56,240,758.00</b>	<b>43,311,036.00</b>	<b>-</b>	<b>43,311,036.00</b>	<b>12,929,722.00</b>	
<b>211 Salary</b>						
211001 Salaries and Wages	18,331,900.00	17,564,400.00	-	17,564,400.00	767,500.00	
211002 Overtime Pay	331,598.00	481,932.00	-	481,932.00	(150,334.00)	
<b>Total</b>	<b>18,663,498.00</b>	<b>18,046,332.00</b>	<b>-</b>	<b>18,046,332.00</b>	<b>617,166.00</b>	
<b>212 Allowances</b>						
212002 Higher Education Allowance	2,867,000.00	2,844,000.00	-	2,844,000.00	23,000.00	
212005 Ramazan Allowance	546,000.00	528,000.00	-	528,000.00	18,000.00	
212008 Salary Increment	250,500.00	75,060.00	-	75,060.00	175,440.00	
212009 Special Allowance For The Post	4,300,000.00	4,158,000.00	-	4,158,000.00	142,000.00	
212014 Dependants' Allowance	15,411,000.00	5,223,000.00	-	5,223,000.00	10,188,000.00	
212024 Phone Allowance	239,100.00	235,200.00	-	235,200.00	3,900.00	
212027 Service Allowance	13,657,660.00	11,895,444.00	-	11,895,444.00	1,762,216.00	
212999 Other Allowances	306,000.00	306,000.00	-	306,000.00	-	
<b>Total</b>	<b>37,577,260.00</b>	<b>25,264,704.00</b>	<b>-</b>	<b>25,264,704.00</b>	<b>12,312,556.00</b>	
<b>213 Pension</b>						
213001 Cont. to Maldives Retirement Pension Scheme	1,283,233.00	1,229,508.00	-	1,229,508.00	53,725.00	
<b>Total</b>	<b>1,283,233.00</b>	<b>1,229,508.00</b>	<b>-</b>	<b>1,229,508.00</b>	<b>53,725.00</b>	
<b>221 Travel</b>						
221001 Travelling Expenses - Local Sea Travel	576,956.00	376,550.00	-	376,550.00	200,406.00	
221002 Travelling Expenses - Local Land Travel	36,500.00	36,000.00	-	36,000.00	500.00	
221003 Travelling Expenses - Local Air Travel	2,659,442.00	2,223,858.76	-	2,223,858.76	435,583.24	
221004 Travelling Expenses - Overseas	2,499,700.00	1,350,339.02	-	1,350,339.02	1,149,360.98	
<b>Total</b>	<b>5,772,598.00</b>	<b>3,986,747.78</b>	<b>-</b>	<b>3,986,747.78</b>	<b>1,785,850.22</b>	





	Budget 2024	Budget 2023	MoF Additions	Final Budget 2023	Variance	
<b>222 Aministrative supplies</b>						
222001 Stationery and Office Requisites	59,805.00	60,000.00	-	60,000.00	(195.00)	
222002 IT Related Materials	77,150.00	52,250.00	58,750.00	111,000.00	(33,850.00)	
222003 Fuel and Lubricants	4,147.00	5,200.00	-	5,200.00	(1,053.00)	
222004 Meals for Employees During Office Hours	28,150.00	25,000.00	-	25,000.00	3,150.00	
222005 Electrical Items	42,300.00	87,000.00	-	87,000.00	(44,700.00)	
222006 Spare Parts	19,500.00	54,900.00	-	54,900.00	(35,400.00)	
222007 Materials for Uniforms	140,000.00	138,000.00	-	138,000.00	2,000.00	
222008 Supplies for Office Cleaning	111,540.00	70,000.00	-	70,000.00	41,540.00	
222009 Utensils and Accessories	10,659.00	12,210.00	-	12,210.00	(1,551.00)	
222010 Office Decoration Materials	35,800.00	20,000.00	-	20,000.00	15,800.00	
222011 Curtains, Table Cloths Etc	56,000.00	11,500.00	1,500.00	13,000.00	43,000.00	
222999 Other Administrative Supplies	61,880.00	29,010.00	12,000.00	41,010.00	20,870.00	
<b>Total</b>	<b>646,931.00</b>	<b>565,070.00</b>	<b>72,250.00</b>	<b>637,320.00</b>	<b>9,611.00</b>	
<b>223 Administrative Services</b>						
223001 Telephone, Fax and Telex	360,000.00	360,000.00	-	360,000.00	-	
223002 Electricity	960,000.00	576,000.00	-	576,000.00	384,000.00	Note 3
223003 Water and Sanitation Services	163,700.00	162,360.00	6,000.00	168,360.00	(4,660.00)	
223004 Leased Line and Internet	645,468.00	473,487.00	106,000.00	579,487.00	65,981.00	Note 3
223005 Building rent and Land rent	7,689,732.00	30,132.48	5,744,700.00	5,774,832.48	1,914,899.52	Note3
223006 Hire Charges	-	6,500.00	-	6,500.00	(6,500.00)	
223007 Security and Safeguarding Services	240,000.00	240,000.00	-	240,000.00	-	
223008 Cleaning Services and Waste Disposal	648,360.00	435,600.00	160,000.00	595,600.00	52,760.00	Note 3
223009 Postage and Message	7,000.00	1,000.00	-	1,000.00	6,000.00	
223010 Announcements, Subscriptions and Advertisements	8,800.00	2,600.00	-	2,600.00	6,200.00	
223011 Carriage and Conveyance	14,200.00	9,000.00	30,000.00	39,000.00	(24,800.00)	
223012 Meeting or Seminar Related Expenses	6,000.00	72,000.00	-	72,000.00	(66,000.00)	
223013 National Competitions and Ceremonies	-	297,562.74	-	297,562.74	(297,562.74)	
223016 Consultancy, Translation & Other Related Services	3,788,080.00	3,611,000.00	-	3,611,000.00	177,080.00	
223017 Expenses on Foreign Dignitaries	12,000.00	47,000.00	-	47,000.00	(35,000.00)	
223019 Annual Fees to Government	3,456.00	3,648.00	-	3,648.00	(192.00)	
223020 Printing Services	7,200.00	-	-	-	7,200.00	
223024 Bank Charges and Commission	3,000.00	3,000.00	-	3,000.00	-	
223025 Insurance	73,175.00	77,850.00	-	77,850.00	(4,675.00)	
223026 IT Related Subscriptions & Fees	944,001.00	-	-	-	944,001.00	
223999 Other Administrative Services	105,000.00	130,300.00	-	130,300.00	(25,300.00)	
<b>Total</b>	<b>15,679,172.00</b>	<b>6,539,040.22</b>	<b>6,046,700.00</b>	<b>12,585,740.22</b>	<b>3,093,431.78</b>	
<b>225 Training</b>						
225002 Short Course Fees & Expenses - Overseas Training	897,380.00	405,000.00	-	405,000.00	492,380.00	
225003 Workshops Related Expenses	102,620.00	50,000.00	-	50,000.00	52,620.00	
225004 Course Fees & Related Expenses - Local Training	-	45,000.00	-	45,000.00	(45,000.00)	
225005 Conducting Training Courses	36,528.00	36,528.00	-	36,528.00	-	
225006 Staff training	150,000.00	100,000.00	-	100,000.00	50,000.00	
<b>Total</b>	<b>1,186,528.00</b>	<b>636,528.00</b>	<b>-</b>	<b>636,528.00</b>	<b>550,000.00</b>	
<b>226 Repairs</b>						
226002 Repairs - Non-Residential Buildings	808,700.00	367,000.00	295,730.00	662,730.00	145,970.00	
226006 Repairs - Water & Sanitation Systems	33,470.00	17,500.00	-	17,500.00	15,970.00	
226007 Repairs - Electricity Systems	80,000.00	170,000.00	500,000.00	670,000.00	(590,000.00)	
226008 Repairs - Other Infrastructure	15,000.00	-	-	-	15,000.00	
226009 Repairs - Furniture & Fittings	25,000.00	25,000.00	-	25,000.00	-	
226010 Repairs - Machinery and Equipment	152,530.00	103,000.00	-	103,000.00	49,530.00	
226012 Repairs - Communication Infrastructure	-	20,000.00	-	20,000.00	(20,000.00)	
226015 Repairs - Other Equipment	25,000.00	-	-	-	25,000.00	
226016 Repairs - Motor Vehicles	81,350.00	46,350.00	-	46,350.00	35,000.00	
<b>Total</b>	<b>1,221,050.00</b>	<b>748,850.00</b>	<b>795,730.00</b>	<b>1,544,580.00</b>	<b>(323,530.00)</b>	



	Budget 2024	Budget 2023	MoF Additions	Final Budget 2023	Variance
<b>228 Subscription</b>					
228007 Subscriptions & Fees to International Org.	177,789.00	1,274,150.00	-	1,274,150.00	(1,096,361.00)
<b>Total</b>	<b>177,789.00</b>	<b>1,274,150.00</b>	<b>-</b>	<b>1,274,150.00</b>	<b>(1,096,361.00)</b>
<b>421 PSIP Projects</b>					
421003 Non-Residential Building	38,100,000.00	32,400,000.00	-	32,400,000.00	5,700,000.00
<b>Total</b>	<b>38,100,000.00</b>	<b>32,400,000.00</b>	<b>-</b>	<b>32,400,000.00</b>	<b>5,700,000.00</b>
<b>423 Fixed Assets</b>					
423001 Furniture & Fittings	408,700.00	180,500.00	22,000.00	202,500.00	206,200.00
423002 Machinery and Equipment	43,000.00	262,500.00	-	262,500.00	(219,500.00)
423004 Tools, Instruments, Apparatus	3,000.00	32,520.00	-	32,520.00	(29,520.00)
423006 Communication Infrastructure	10,000.00	10,000.00	-	10,000.00	-
423007 Computer Software	1,245,515.00	244,550.00	-	244,550.00	1,000,965.00
423008 IT-Related Hardware	1,721,500.00	1,949,000.00	459,204.00	2,408,204.00	(686,704.00)
423999 Other Equipment	16,960.00	30,000.00	-	30,000.00	(13,040.00)
<b>Total</b>	<b>3,448,675.00</b>	<b>2,709,070.00</b>	<b>481,204.00</b>	<b>3,190,274.00</b>	<b>258,401.00</b>

Note 4

#### Note 1 Salary and other allowances

The increase in the salary code is from two components which are

**1. salary and allowances of additional 7 staff:** The purpose of increasing the number of staff is due to the difficulties faced by shortage of employees to complete the Annual Work Program.

**2. Increase in the dependent allowance of the employees:** The increase of MVR 10.1 million in dependent allowance compared to 2023 is the effort of the organization to increase the salary of the employees. A major change to salary has not been brought since 2008. The organization is also facing the issue of staff turnover in the past years. Therefore, it is crucial to take actions to retain the knowledge and experience within the organization. Therefore, the proposal is to increase the current dependent allowance by:

•AAG / Director - MVR 7,000

•Manager - MVR 6,000

•Senior Auditor / Officer - MVR 5,000

•Auditor / Officer - MVR 4,000

•Assistant Auditor / Officer - MVR 4,000

•Office Assistant - MVR 2,000

#### Note 2 Travelling Expenses

Overall travelling expenses have increased because , airfare and other costs related to travel have incresed in the market.

#### Note 3 Office Administrative Expenses

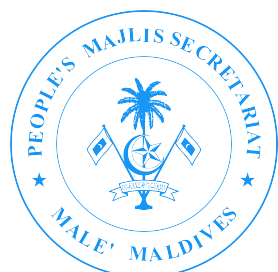
With the change is Office space during 2023 there has been an increase in utility , Office maintenance and in building rent

#### Note 4 Computer Software

We have been using M365 since 2020, but we only have 36% E3 licenses from NCIT and rest is all E1 and other licensing. Currently we are using Office suit 2016 and it has limitation on managing large file for processing audits work.

Moving everyone to E3 license of M365 would provide several benefits to AGO. This would give us access to the latest version of the Microsoft Office 365, which includes advanced features and capabilities that can handle large files more efficiently. The E3 license would provide us with access to a range of collaboration software that can work on the Office apps locally, rather than using a browser. This would enable our teams to work more effectively together, regardless of their location or device, and improve communication and collaboration across the organization.

Hence, moving everyone to E3 license of M365 is part of our strategic initiative to move to cloud computing to improve productivity, enhanced collaboration capabilities, and access to additional tools and services.







# ANNUAL WORK PLAN



Auditing for the Nation and Citizens



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# Auditor General's Foreword

It is my pleasure to submit the Annual Work Plan of the Auditor General's Office for 2024. As part of our planning process, we have taken into account our legal mandate and the expectations of our key stakeholders with regards to our work in promoting government accountability and strengthening the management of public finances. We have also considered the delivery of public services by public institutions with due regard to the principles of economy, efficiency and effectiveness. The AGO plays a key role in providing an independent assurance over the financial management and financial reporting of public institutions that come within its purview such as government ministries, local councils, statutory bodies and other publicly funded institutions including, but not limited to public universities in the Maldives.

As the increase in public spending resulting from the government's desire to meet the growing demand for public services continues at a frenetic pace, the government is forced to increase its borrowing which in turn raises fiscal debt. Therefore, as has been the case in previous years, we will continue to prioritize audits focusing on public debt, whole-of-government financial statements, debt strategy and budget implementation in developing our financial audit work programme.

However, in a departure from our current practice, we

propose to focus our financial statement audits only on key public institutions that are significant to the whole-of-government finances and carry out limited testing of transactions of entities that are deemed less complex. We have put up this proposal in view of dearth of resources and our past experience with regard to enhancing the audit impact by focusing our attention on the areas and issues that are most relevant and significant to our stakeholders.

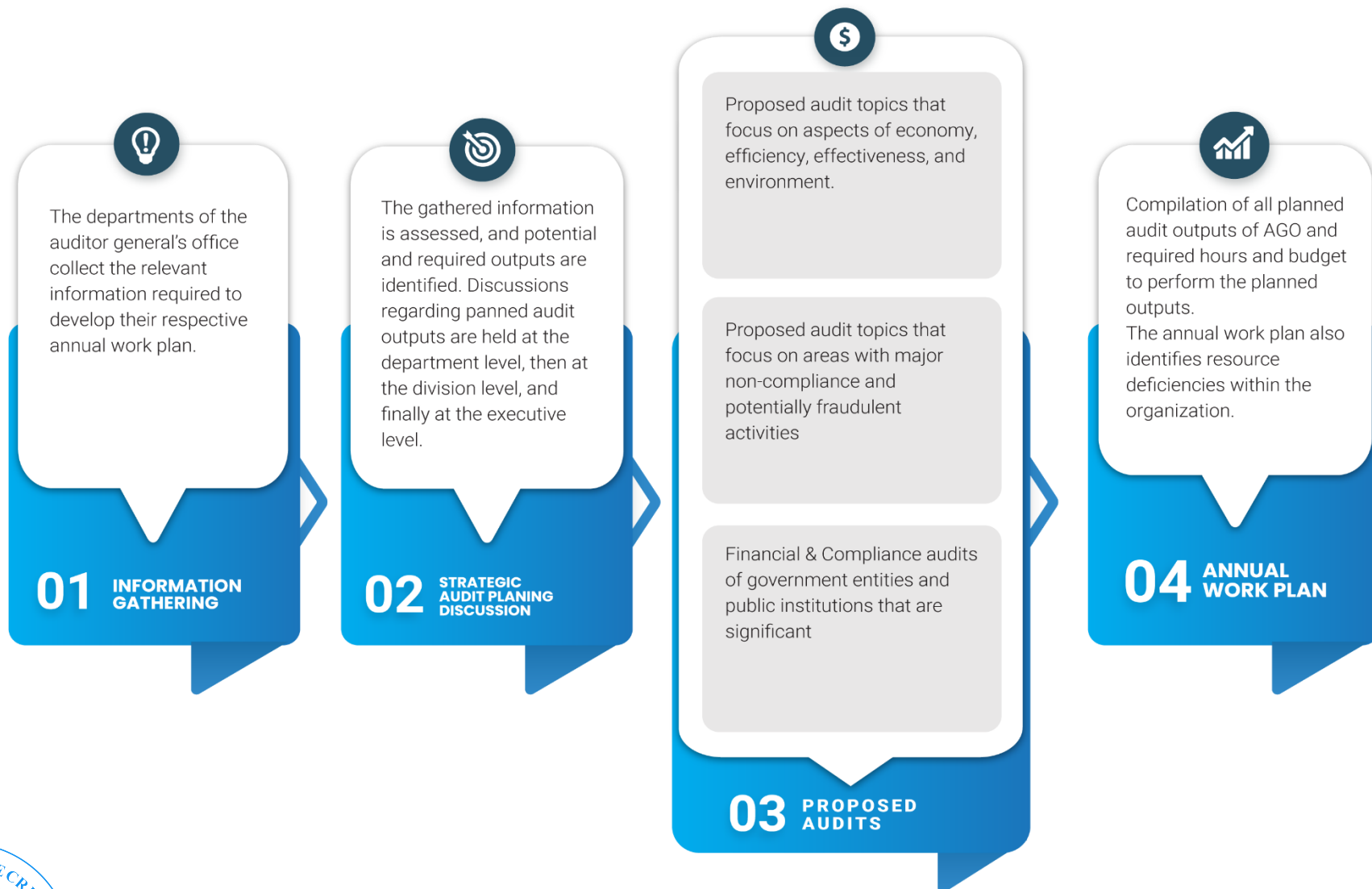
As has been the case since the start of the current fiscal year, the AWP 2024 will seek to cover important areas by considering such factors as the level of risk, significance of issues in terms of their potential impact and the level of stakeholder interest. With invaluable input from our key stakeholders including members of public, our performance audit work programme has been developed to cover topics focusing such areas as the environmental protection, sustainable development, delivery of public services, and health and education schemes.



Hussain Niyazy  
Auditor General of Maldives

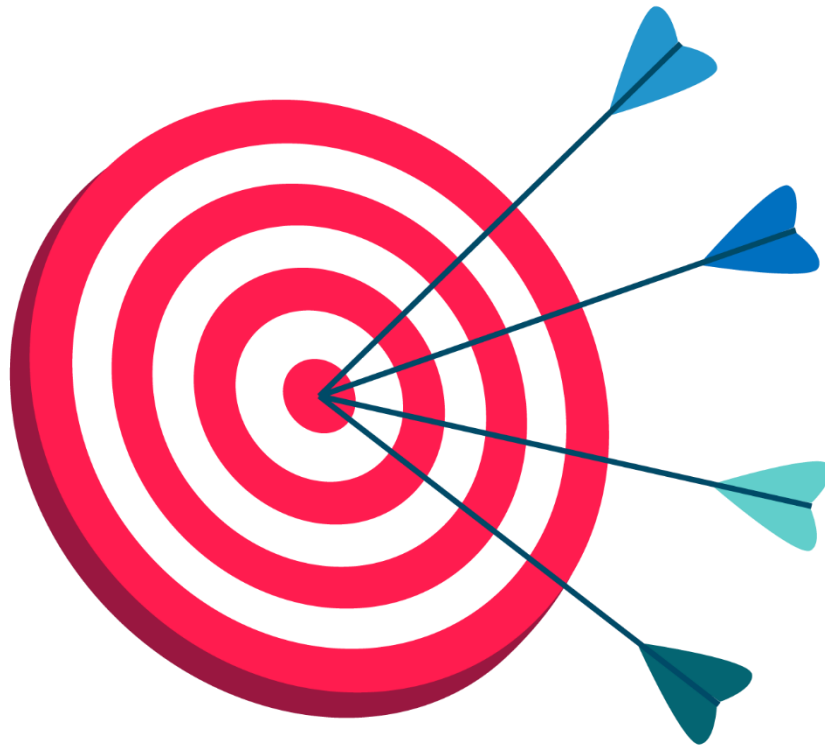


# Plan development process



# Strategic Direction

**AGO will look to achieve the following outcomes during the year 2024:**



## RELEVANCE

We will continue to ensure that our reports remain relevant and timely by focusing on key public institutions that are significant and by streamlining our audits to gear our work towards the expectations of our key stakeholders.

## PUBLIC FINANCIAL MANAGEMENT

We will continue to ensure that our reports remain relevant and timely by focusing on key public institutions that are significant and by streamlining our audits to gear our work towards the expectations of our key stakeholders.

## KEY STAKEHOLDER ENGAGEMENT

This AWP has developed to gain more insight into risks and key issues affecting the country and will seek to incorporate reasonable and valid stakeholder expectations through effective and continuous engagement with key stakeholders

## GREATER AUDIT IMPACT THROUGH AN EFFECTIVE FOLLOW-UP MECHANISM

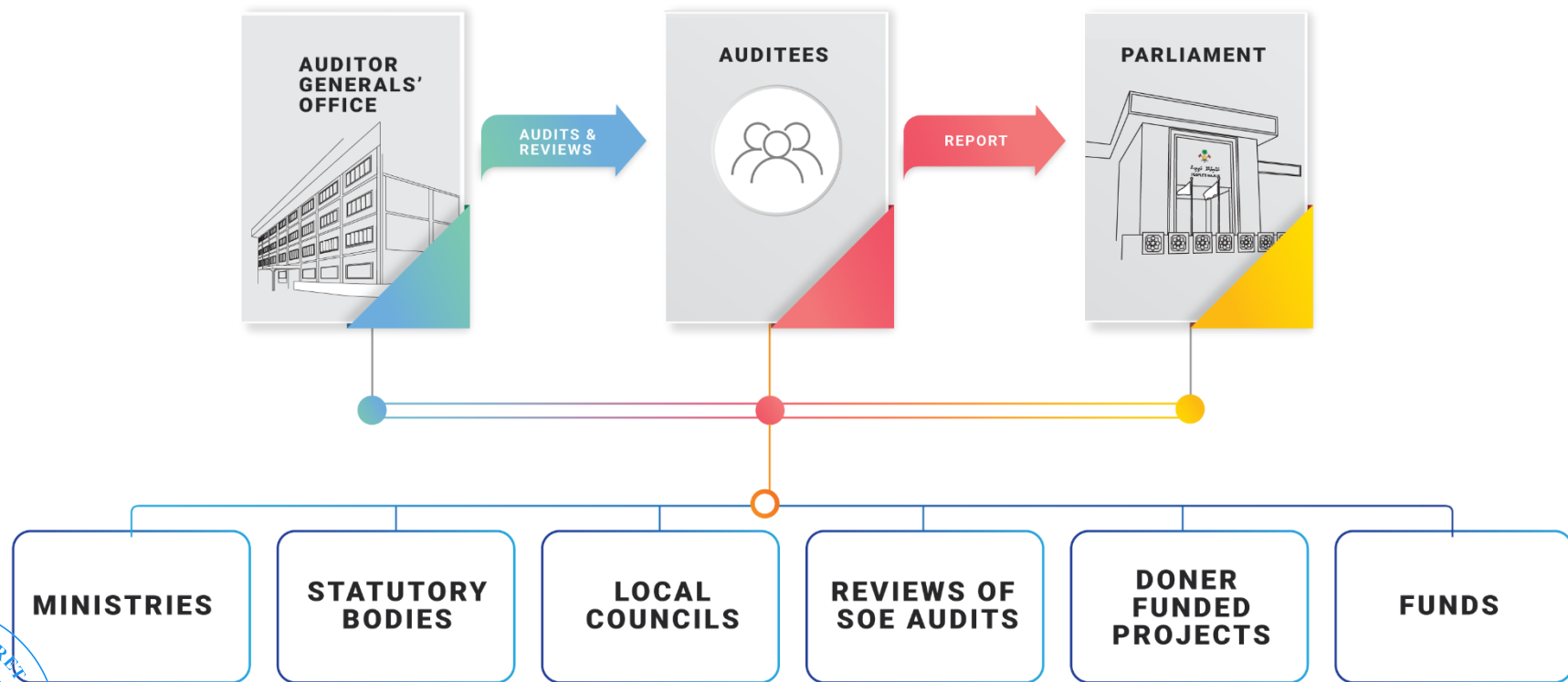
We will look enhance the impact created by our work by following up on the implementation of our recommendations and measuring the impact of the implementation.

# Our Role

## What we do

The Auditor General reports to the People's Majlis and is responsible for the audits of public sector entities. These audits are published and help the parliament to hold the government and institutions accountable and keeps the public informed about the audits.

The Auditor General Conducts Financial and Compliance Audits, Performance Audits and Special Audits under the Audit Act 4/2007 and Public Finance Act 3/2006.





# Our Audits

## Financial and Compliance Audit

Financial and Compliance Audits provide an independent opinion on the Financial Statements of the State Consolidated Financial Statements, Ministries, Statutory Bodies, Local Councils, Donor funded projects. The Auditor General has a statutory requirement to conduct audits of the Accountable Government Agencies (AGAs) and these audits are a key part of effective public sector accountability and governance. It also helps to strengthen the financial management and reporting frameworks of the government.

## Overall Audit Strategy

Delivering the audit of Consolidated Financial Statements on or before 30th June every year remains one of our key priorities for conducting financial statement audits. However, given our mandate to conduct audits of all Accountable Government Agencies under the Public Finance Act and the resource constraints, we will allocate resources to report on financial audits of all high risk and high priority AGAs by 31 May 2023. We will conduct compliance audits for the AGAs categorized as Medium and low risks. By implementing a risk based audit strategy, we aim to deliver the financial audits of AGAs which represent 85% of total state expenditure and 98% of state revenue.

## Risk Based Approach

A risk based audit approach will be adopted to form the overall audit strategy of the FCAD. For each assignment the level of risks will be determined based on the materiality and significance, risk of material misstatement and the audit impact. This approach is adopted in order to utilize the available resources in the most efficient manner. The main indicators that were taken into account to determine the risk and priority level of the audit is listed below;

1. Materiality /significance of account areas
2. Risk of Material Misstatement
3. Risk of non-compliance
4. Audit Impact (media, public interest)

## AGAs Audit Strategy

The scope and volume of audit procedures to be utilised will be determined based on the risk profile of the audit assignments. The overall risk profile will indicate whether the audit assignment is of high, medium or low risk. Although the level of testing on the audit profile is decided based on the risk ranked at the strategic level, the level of testing can be amended at the detail planning stage, if the preliminary examinations performed at the detail planning stage indicates a different risk rank of the audit profile. Unless otherwise the overall audit strategy for audit engagements shall be developed based on these factors.

- High Risk – Financial and Compliance Audit (audit procedures with detailed analytical review with comprehensive compliance testing for high risk areas)
- Medium Risk – Compliance Audit (analytical review to identify potential risky areas for detailed compliance testing)
- Low Risk – Compliance Audit (analytical review to detect possibilities of non-compliance)

## State- Owned Enterprises Audit Strategy

Pursuant to Regulation on Audit and Accountability of State-owned Enterprises, the Auditor General will not be involved in the process of appointing external auditors of State-Owned Enterprises (SOEs). The regulation requires the SOEs to submit the audit report, management letter and the Report to the Auditor General on Internal Controls over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements to AGO which are then subject to post completion review by the Auditor General. Following the review of the Report, the Auditor General's Office will compile a report on the review of financial audit results and other matters identified in the report and communicate its findings to the President of Maldives, Parliament, relevant ministries, and public institutions and shall publish the report on Auditor General's Office's website.

## Local Council Audit Strategy

Since the local councils have been empowered by the Decentralization Act, we aim to increase our presence in the audits of local councils more broadly by increasing the number of councils we audit in-house. We will be conducting financial statement audits for all City Councils, and Atoll Councils and island councils which operate businesses registered in Ministry of Economic Development. For the rest of the councils' compliance audits will be performed.

Since the year 2016 the strategy for Local Council Audits has been to contract out some of the audits. Our role in these audits is to review and issue the audit reports as AG's reports upon completion and submission of the audit reports and audit files to us. The reviews of local council audits are allocated among the audit departments. The target for delivery of these audits is on or before end of succeeding calendar year.

## Audit of Funds

Every year we select material funds operated in the public accounting systems. Amongst them, we plan to conduct Financial and Compliance audits of the following funds.

1. Sovereign Development Fund
2. Maldives Green Fund
3. Zakat Fund

These audits will include review of financial transactions and governance of funds in relation to the fund statement regulation/Standard Operating Procedures for the fund.

# Financial and compliance audits at a glance

## Audits of Accountable Governemnt Agencies



## Audits of Whole of Government (Multi-agencies)

## Other Financial and Compliance Audits, and Reviews



# Performance audit

The Performance audit department carries out direct reporting engagements. The performance department focuses on aspects of the economy, efficiency, effectiveness, and environment.

The Annual Work Plan (AWP) for the year 2024 comprises the work to be performed by the Performance Audit Department for the year. The selection of audit topics and assignments to be included in the AWP is done as a part of overall strategic planning in the SAI.

The Annual Work Plan is used as a guide in order to monitor the progress of the work planned and keep in view the targets that are required to be realized during the year.

## Audit topic selection process

In the absence of a formal strategic planning process, audit topics were derived from two main sources: general issues that we identified through scanning the audit environment and audit topics and suggestions from the within the performance audit departments and other audit departments of AGO.

The topic selection process involved the following steps:

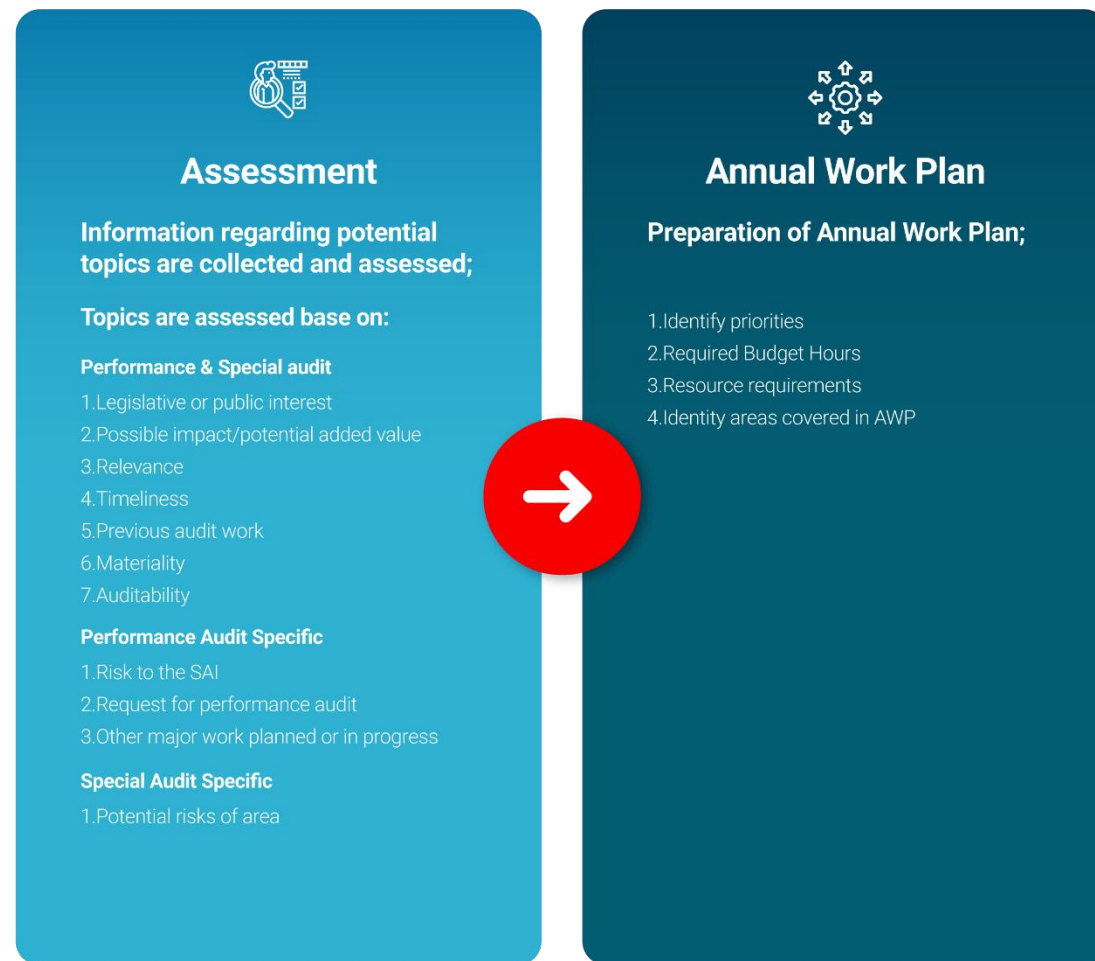
- 1.Established a pool of potential audit topics.
- 2.Potential audit areas were prioritized by establishing the selection criteria.
- 3.Potential audit areas were prioritized after discussion with the senior management

The new topics chosen for 2024 were based on priority determined through rank and those required under International commitments.

## Assessment of potential topics

A Scoring matrix was used to score each potential audit topic against a pre-set criteria and audit topics for the performance audit department and the special audit department were selected based on those scores. The criterion's weight was based on the importance of the criterion to the AGO's management, legislature, government, and the public. Auditors exercised professional judgement in the selection process and assigning the scores to the topics. This process was separately carried out for environmental audits.

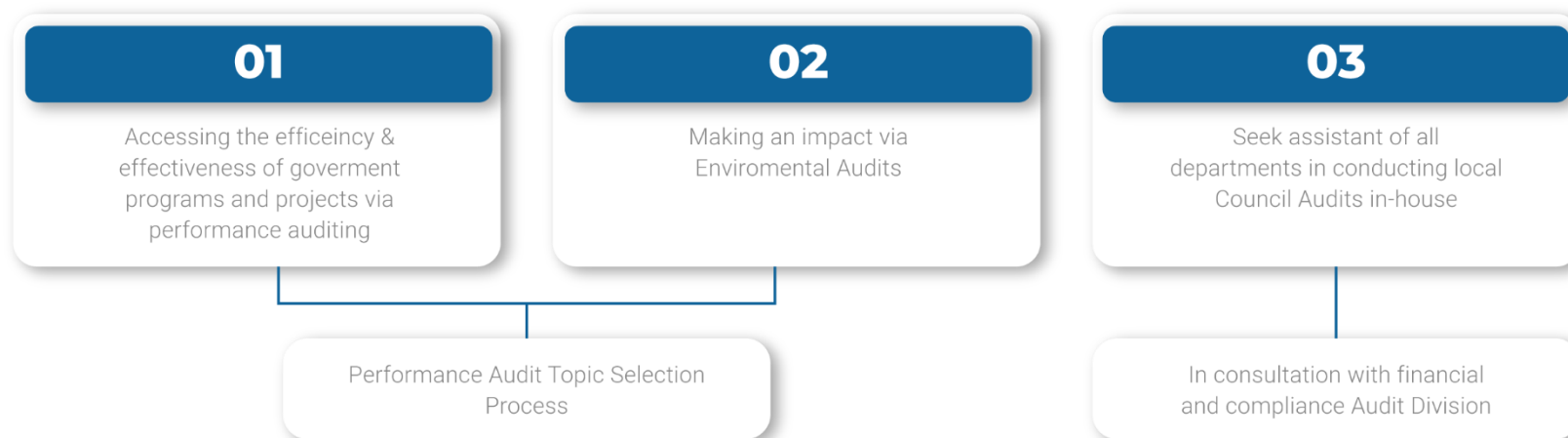
The topic scoring the highest 'Aggregate Weighted Score' was ranked as the highest priority. Allocation of audit resources of the departments was based on the scoring matrix, with audits at the top of the list getting the highest number of resources. The number of audit topics included in the annual work plan depends on the net available resources of each department.



# Performance audit strategy

Performance audits are carried out 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. Performance audits are also conducted to study and examine value for money in the administration of various schemes and programs designed to improve the lives of citizens. Our main outputs are performance audit reports to audited entities.

## Strategic direction of performance audits





# New audits for 2024

## 1. Northern Fisheries Sector

The objective of this audit is to assess the reasons for the decline in fisheries sector in the North.

The downward trend in fisheries in North has been observed from almost two decades of data. Hence an audit on this topic is timely and also of significant priority at this time to identify the causes at the earliest possible.

### Risks

Fish purchasing and processing factories - Field Investigations

Sh. Keekimini Lh. Felivaru

Fishing communities - Field Investigations

Ha. Ihavandhoo Ha. Dhidhoo

Lh. Naifaru Lh. Hinnavaru

R. Ungoofaaru

R. Dhuvaafaru

R. Maduvvari

In operation of existing fish purchasing facilities in the region  
Low cost of fish purchase, providing lower return to fishers  
Inefficiencies of operation of fish processing facilities

Community unaware of opportunities in fisheries sectors and  
in effective awareness activities among youth on the  
opportunities

Competing sectors of conservation (shark ban) and tourism  
impacting fisheries

Lack of Government priority to sustain the fisheries sector

## 2. Use of fertilizers and pesticides in the Agricultural Sector

The objective of this audit is to assess the regulatory effectiveness of the use of fertilizers and pesticides in the agricultural industry.

Farmers are extensively using chemicals to improve nutrient status and quality of soil. Fertilizers and pesticides are the most common agrochemical applications used in Maldives and these products are foreign origin and are imported.

Irresponsible use of these chemicals has huge implications on our fragile environment and health. In 2021, a total of 1,393 tons of chemical fertilizers and 3,559 tons of pesticides were imported to Maldives.

### Risks

Absence of relevant policies and legislation.

Poor enforcement of regulatory framework

Low awareness of farmers in utilizing the fertilizers and pesticides

Language barriers in use of chemicals (foreign language) and interpretation framework (foreign workers)

Inadequate monitoring of soil and water resources in farmlands

Absence of alternative less lethal chemicals for pesticides

Field Investigations - Island Leased for Agriculture

Ha. Maafahi

N. Felivaru

Sh. Madidhoo

Inhabited Islands

Aa. Thoddoo

K. Kaashidhoo

L. Gan

L. Isdhoo



### 3. National Climate Change Adaptation Plan

The audit is a Global Cooperative Audit led by IDI in collaboration with WGEA. The objective of this audit is to improve accountability, effectiveness and inclusiveness of government's climate change adaptation actions.

### 4. Equal Futures Audit Initiative

The objective of equal futures audit initiative is to transform a group of SAI auditors into change agents who will develop change strategies for their SAIs and lead a performance or compliance audit in themes related to gender, poverty, disability, ethnicity, age, or migration. Under the initiative, the AGO will be conducting audits on topics selected based on the areas identified in change strategies developed by the participants.

# Special audit strategy

The special audit department was established to conduct more detailed examinations of issues of non-compliance, which are outside the scope of financial audits, and conduct detailed examinations of matters of serious allegations of fraud, mis- use, and wastage of public funds.

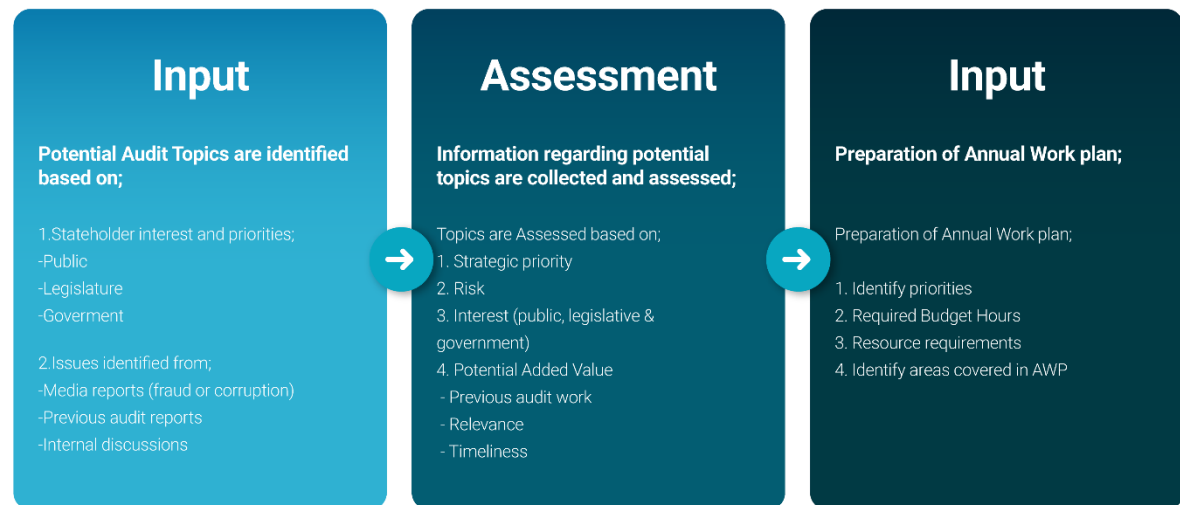
The key focus of special audits is to obtain sufficient evidence to ensure fraud, misuse, or wastage of public funds, has occurred and to submit the report to the parliament to make responsible parties accountable and, if required, to investigative authorities to take further action.

## Audit topic selection process

During the preparations of the Annual Work Plan for the Special Audit Department, a range of potential audit topics emerged. These topics were primarily identified through internal discussions within the department and in consultation with the AGO (Auditor General's Office) management. Additionally, some potential audit subjects were sourced from media reports and findings from financial audits.

Following a thorough assessment of these topics based on our predefined criteria, we have chosen to incorporate five of them into the 2024 Annual Work Plan. In addition to these selected topics, the department has received the task to conduct audits for nine local councils within the

Thaa Atoll.



# Overview of special audit program

## Topic focus area

*Maldives floating city project.*

## Brief overview

### Identified /Potential Risks

- There is a risk associated with potential delays in the dredging activities conducted by Dutch Docklands Maldives Pvt Ltd.
- There is a concern that two leased lagoons may be sold at a price below their market value, posing a financial risk to the project.
- Multiple agreements between the Government of Maldives and Dutch Dockland Company have been signed with changing terms, indicating a contractual risk.
- Statements made by the Minister of Economic Development suggesting the unfeasibility of the project and potential fraud.
- It is suspected to be a racket involving the sale of lagoons at prices below market value.

The audit will examine the award of the project and the terms of the contract to assess their favorability to the Government of Maldives. It will also assess whether the resources provided by the Government of Maldives are being utilized in accordance with the agreed terms. Furthermore, it will also examine the progress of the project and assess whether the agreed schedules and milestones are being adhered to by the contractor.

## Topic focus area

*Fuel stock management of STO & FSM.*

## Brief overview

### Identified /Potential Risks

- There is a significant concern regarding the alleged theft of inventory from the FSM fuel stock, indicated by a substantial MVR 15 million discrepancy between recorded balances and physical counts in 2023.
- There is a risk associated with insufficient controls in the management of fuel stock, which may have contributed to the inventory discrepancies.

- the sale of fuel by STO to parties other than FSM at rates lower than those offered to its subsidiary raises questions about pricing and potential conflicts of interest.

Audit Examine the adequacy of controls in fuel stock management for both FSM and STO to identify any weaknesses that may have contributed to the inventory discrepancies. It will also Investigate the inventory discrepancies to determine whether they are indicative of inventory theft. Evaluate the policies and practices governing fuel sales by STO, particularly the rates offered to non-FSM parties, to assess compliance and potential conflicts of interest.

### Topic focus area

*SME Development Corporation.* *Finance*

### Brief overview

#### Identified /Potential Risks

- the company has provided financing to SMEs amounting to MVR 1.34 billion by July 2023, with a focus on the tourism sector, which might indicate focus on a already well established sector and it also poses financial exposure risk in case of unseen impact on the sector (e.g. COVID-19)
- there are reports of loans being extended to politically affiliated parties who are not making regular repayments, indicating a credit risk.
- Loans are reportedly offered to parties that are unable to repay them, suggesting a risk associated with lending to unqualified borrowers.

The audit will Examine whether the loans offered to small and medium-sized businesses align with approved policies and strategies and are extended to eligible borrowers. It will assess the company's compliance with the rules and regulations set forth by the Maldives Monetary Authority (MMA) for financial institutions. furthermore, it will examine the repayment behavior of borrowers and analyze the actions taken by in cases of overdue payments or defaults on loans.

## Topic focus area

### *Procurement of Regional Airports.*

## Brief overview

### Identified /Potential Risks

- There is a risk associated with the termination of five contracts for airport development projects due to contractors' inability to obtain finance.
- Delays in awarded airport development projects due to difficulties in arranging loans by contractors pose a risk to project timelines and costs.
- The company is operating at a loss of MVR 75 million, indicating a financial risk.
- Allegations of fraud during the company's time as a department in government ministries, particularly related to the procurement of buses and fire trucks.
- Procurement controlled primarily by the headquarters, with minimal involvement of individual airports, may lead to the acquisition of unnecessary items, potentially causing financial inefficiencies.
- Allegations of stock misuse by regional airports before their incorporation as a company raise concerns about inventory management.

The audit will examine the procurement practices of the company, with a focus on assessing and compliance with regulations and company policies. Further the audit will Evaluate the project management practices of the company, specifically looking into the causes of contract terminations and delays in airport development projects. it will also assess the company's practices in managing its stock and inventory control procedures.

## Topic focus area

*Procurement and project implementation of Maldives state shipping.*

## Brief overview

### Identified /Potential Risks

- The shipping segment within the STO group incurred a significant capital expenditure of MVR 126 million in 2022, potentially driven by non-competitive procurement practices or initial startup costs.
  - Approval to purchase a container vessel (2021)
  - Approval to purchase a bulk carrier (2021)
- The company is currently operating at a loss (MVR 20 million P(L)BT)
- There are concerns regarding potential fraudulent and corrupt activities in the procurement process, including the awarding of work to unqualified parties, posing governance and integrity risks.
- Delays in project implementation due to mismanagement or lack of planning may lead to cost overruns and operational inefficiencies.

The audit will examine the procurement practices of the company to determine whether they adhere to transparency, fairness, and competitiveness. It will furthermore assess the implementation of key projects and works within the company, investigating potential causes of delays and mismanagement.

And conduct a review of overall company operations to identify areas of improvement and efficiency.

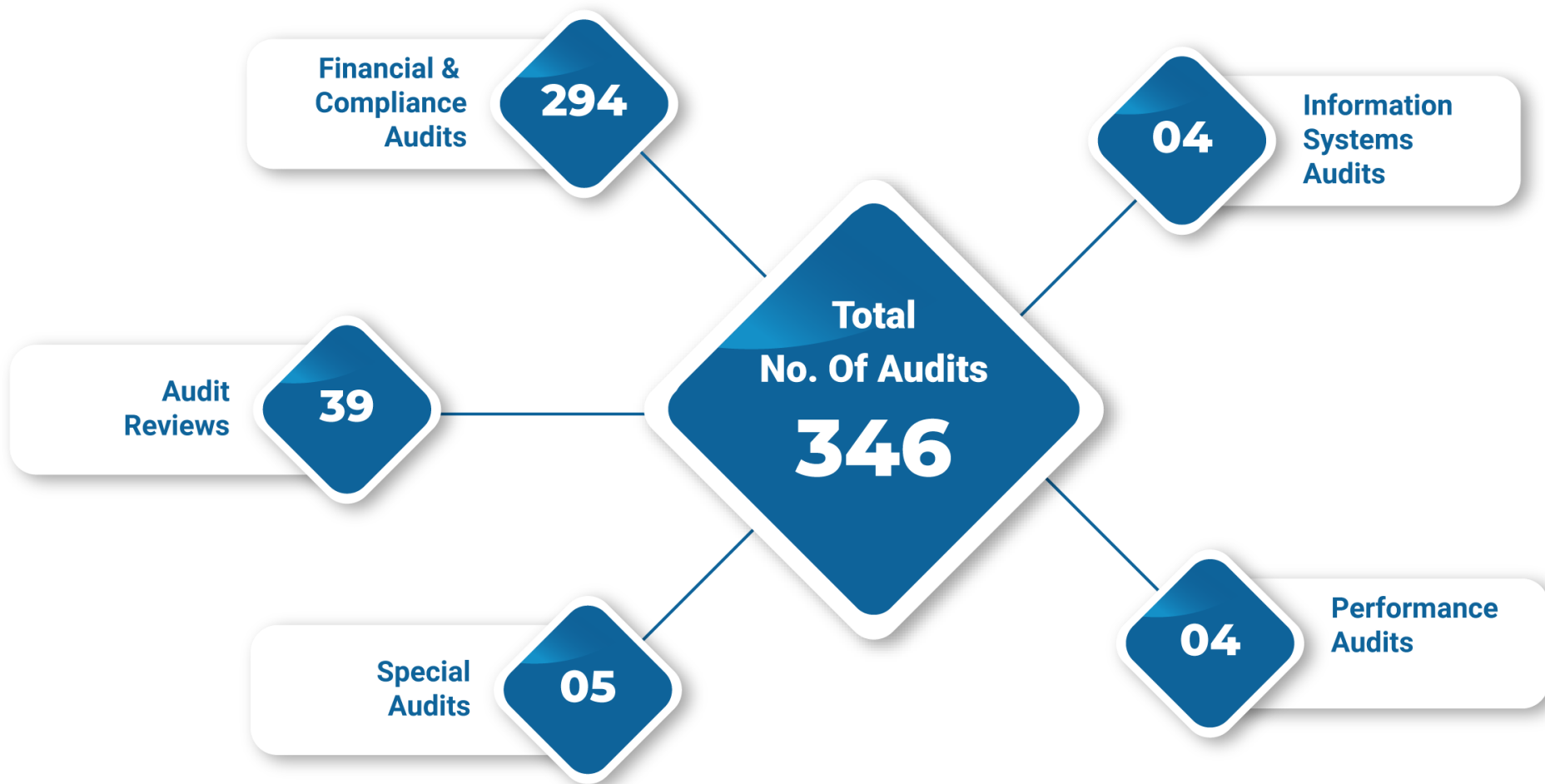


# Information Systems Audit

The Information Systems Audit (IS) is mandated with the audit of information systems of public sector entities and state- owned enterprises. The public sector accounting is maintained using SAP and almost all SOs use accounting software to maintain the accounting records and for financial reporting. Other related functions such as payroll, procurement, revenue, public debt and assets are also maintained on various computer platforms and the independent assessment in the form of IS audits on the integrity, system controls, reliability and accuracy of the information and data are paramount to place reasonable assurance on the financial reporting system.

Information Systems Audits planned to be conducted in 2024 are as follows:

1. General IT controls and specific control reviews – Viya Module
2. General IT controls and specific control reviews – Political Party Information Management System
3. General IT controls and specific control reviews – NSPA
4. Information security of Efaas.



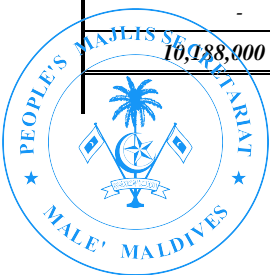
# Annual Work Plan 2024



تەكشۈرۈش 2: تەكشۈرۈش سىمۋولى 2024 ۋە ۋەزىيەت سىمۋولى تەكشۈرۈش  
تەكشۈرۈش سىمۋولى تەكشۈرۈش سىمۋولى تەكشۈرۈش سىمۋولى

ހަޖަރު ޖަނުއަރީ 2024 ވަނަ ދަނޑުގެ ބަޔާން ދެކޮޅުގެ ތެރެއިން ބަޔާންކުރާ ފަރާތްތަކުގެ ބަޔާން

2024 ވަނަ ދަނޑުގެ ބަޔާން	2024 ވަނަ ދަނޑުގެ ބަޔާން	2024 ވަނަ ދަނޑުގެ ބަޔާން	ބަޔާންކުރާ ފަރާތް
ބަޔާންކުރާ ފަރާތް	ބަޔާންކުރާ ފަރާތް	ބަޔާންކުރާ ފަރާތް	
10,737,999	71,470,059	82,208,058	ބަޔާންކުރާ ފަރާތް
739,605	40,809,070	41,548,675	ބަޔާންކުރާ ފަރާތް
11,477,604	112,279,129	123,756,733	ބަޔާންކުރާ ފަރާތް
			ބަޔާންކުރާ ފަރާތް
10,188,000	46,052,758	56,240,758	210 ބަޔާންކުރާ ފަރާތް
-	1,283,233	1,283,233	213 ބަޔާންކުރާ ފަރާތް
-	5,772,598	5,772,598	221 ބަޔާންކުރާ ފަރާތް
-	646,931	646,931	222 ބަޔާންކުރާ ފަރާތް
-	15,679,172	15,679,172	223 ބަޔާންކުރާ ފަރާތް
549,999	636,528	1,186,527	225 ބަޔާންކުރާ ފަރާތް
-	1,221,050	1,221,050	226 ބަޔާންކުރާ ފަރާތް
-	177,789	177,789	228 ބަޔާންކުރާ ފަރާތް
10,737,999	71,470,059	82,208,058	ބަޔާންކުރާ ފަރާތް
			ބަޔާންކުރާ ފަރާތް
-	38,100,000	38,100,000	421 ބަޔާންކުރާ ފަރާތް
739,605	2,709,070	3,448,675	423 ބަޔާންކުރާ ފަރާތް
739,605	40,809,070	41,548,675	ބަޔާންކުރާ ފަރާތް
			ބަޔާންކުރާ ފަރާތް
-	18,663,498	18,663,498	211 ބަޔާންކުރާ ފަރާތް
10,188,000	27,389,260	37,577,260	212 ބަޔާންކުރާ ފަރާތް
10,188,000	46,052,758	56,240,758	ބަޔާންކުރާ ފަރާތް
			ބަޔާންކުރާ ފަރާތް
-	18,331,900	18,331,900	211001 ބަޔާންކުރާ ފަރާތް
-	331,598	331,598	211002 ބަޔާންކުރާ ފަރާތް
-	18,663,498	18,663,498	ބަޔާންކުރާ ފަރާތް
			ބަޔާންކުރާ ފަރާތް
-	2,867,000	2,867,000	212002 ބަޔާންކުރާ ފަރާތް
-	546,000	546,000	212005 ބަޔާންކުރާ ފަރާތް
-	250,500	250,500	212008 ބަޔާންކުރާ ފަރާތް
-	4,300,000	4,300,000	212009 ބަޔާންކުރާ ފަރާތް
10,188,000	5,223,000	15,411,000	212014 ބަޔާންކުރާ ފަރާތް
-	-	-	212017 ބަޔާންކުރާ ފަރާތް
-	239,100	239,100	212024 ބަޔާންކުރާ ފަރާތް
-	13,657,660	13,657,660	212027 ބަޔާންކުރާ ފަރާތް
-	306,000	306,000	212999 ބަޔާންކުރާ ފަރާތް
10,188,000	27,389,260	37,577,260	ބަޔާންކުރާ ފަރާތް



**ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ވަނީ ބަޔާންކުރި ގަވާއިދުގެ ދަށުން**

213

**ދިވެހިރާއްޖޭގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު**

-	1,283,233	1,283,233	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	213006
-	1,283,233	1,283,233	މުޅިގެން	

**ދިވެހިރާއްޖޭގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު**

221

-	576,956	576,956	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	221001
-	36,500	36,500	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	221002
-	2,659,442	2,659,442	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	221003
-	2,499,700	2,499,700	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	221004
-	-	-	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	221999
-	5,772,598	5,772,598	މުޅިގެން	

**ދިވެހިރާއްޖޭގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު**

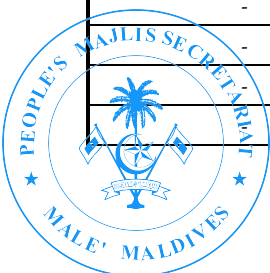
222

-	59,805	59,805	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222001
-	77,150	77,150	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222002
-	4,147	4,147	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222003
-	28,150	28,150	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222004
-	42,300	42,300	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222005
-	19,500	19,500	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222006
-	140,000	140,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222007
-	111,540	111,540	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222008
-	10,659	10,659	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222009
-	35,800	35,800	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222010
-	56,000	56,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222011
-	61,880	61,880	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	222999
-	646,931	646,931	މުޅިގެން	

**ދިވެހިރާއްޖޭގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު**

223

-	360,000	360,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223001
-	960,000	960,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223002
-	163,700	163,700	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223003
-	645,468	645,468	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223004
-	7,689,732	7,689,732	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223005
-	-	-	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223006
-	240,000	240,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223007
-	648,360	648,360	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223008
-	7,000	7,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223009
-	8,800	8,800	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223010
-	14,200	14,200	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223011
-	6,000	6,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223012
-	-	-	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223013
-	3,788,080	3,788,080	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223016
-	12,000	12,000	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223017
-	3,456	3,456	ސަރުކާރުގެ ބޭނުންތަކާ ބެހޭ ގަވާއިދު	223019



-	7,200	7,200	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	223020
-	3,000	3,000	ޖަހާލުގެ ދަށުން ޖަހާލުގެ ދަށުން ޖަހާލުގެ ދަށުން	223024
-	73,175	73,175	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	223025
	944,001	944,001		
-	105,000	105,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	223999
-	15,679,172	15,679,172	މިއަހަރު	

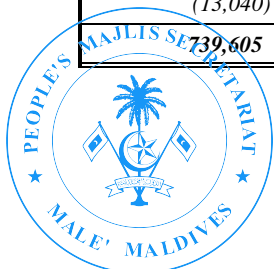
			ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	225
492,380	405,000	897,380	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	225002
52,619	50,000	102,619	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	225003
(45,000)	45,000	-	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	225004
-	36,528	36,528	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	225005
50,000	100,000	150,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	225006
549,999	636,528	1,186,527	މިއަހަރު	

			ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226
-	808,700	808,700	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226002
-	33,470	33,470	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226006
-	80,000	80,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226007
-	15,000	15,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226008
-	25,000	25,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226009
-	152,530	152,530	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226010
-	-	-	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226012
-	25,000	25,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226015
-	81,350	81,350	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	226016
-	1,221,050	1,221,050	މިއަހަރު	

			ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	228
-	177,789	177,789	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	228007
-	177,789	177,789	މިއަހަރު	

			ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	421
-	38,100,000	38,100,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	421003
-	38,100,000	38,100,000		

			ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423
228,200	180,500	408,700	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423001
(219,500)	262,500	43,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423002
(29,520)	32,520	3,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423004
-	10,000	10,000	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423006
1,000,965	244,550	1,245,515	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423007
(227,500)	1,949,000	1,721,500	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423008
(13,040)	30,000	16,960	ދިވެހިރާއްޖޭގެ ކަނޑައަޅާފައިވާ ޖަހާލުގެ ދަށުން	423999
739,605	2,709,070	3,448,675	މިއަހަރު	



الجدول 3: نتائج التقييم

الجدول 3: نتائج التقييم لعام 2024 من أجل تقييم الأداء في مجال التعليم العالي والبحث العلمي في المملكة العربية السعودية

✓	قائمة التقييمات	-	قائمة التقييمات	S	سوء التقييم	O	ملاحظات
R	النتيجة						

23.10.2023	14	0:30	✓	✓	✓	-	✓	S	✓	R	✓	✓	-	✓	✓	S	✓
16.10.2023	12	0:55	✓	✓	S	-	✓	✓	✓	R	S	✓	S	✓	✓	✓	✓
ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات	ملاحظات
2	01:25	2	2	1	0	2	1	2	0	1	2	0	2	2	2	1	2

*Handwritten signature*

