



88-2021/19/1-ع

پندرہویں سالہ صحت دہلی
پندرہویں سالہ صحت دہلی

پندرہویں سالہ صحت دہلی 2022 و سہ سالہ صحت دہلی
پندرہویں سالہ صحت دہلی

M19/ML/2021/ 08 پندرہویں سالہ صحت دہلی

14 اپریل 2021

آراء من علماء ومفكرين مصريين

آراء من علماء ومفكرين مصريين

آراء من علماء ومفكرين مصريين

أستاذ علم الاجتماع
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



آراء من علماء ومفكرين مصريين

أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون
جامعة القاهرة



أستاذ القانون

Handwritten signature in blue ink.



این ترازنامه در تاریخ 31 فروردین 1402 و سایر اراضی صنعتی و تجاری در اسناد حسابداری و سایر اسناد و مدارک تایید شده است. این ترازنامه در تاریخ 31 فروردین 1402 و سایر اراضی صنعتی و تجاری در اسناد حسابداری و سایر اسناد و مدارک تایید شده است.

ترازنامه در تاریخ 31 فروردین 1402 و سایر اراضی صنعتی و تجاری در اسناد حسابداری و سایر اسناد و مدارک تایید شده است. این ترازنامه در تاریخ 31 فروردین 1402 و سایر اراضی صنعتی و تجاری در اسناد حسابداری و سایر اسناد و مدارک تایید شده است.

3.1. ترازنامه در تاریخ 31 فروردین 1402 و سایر اراضی صنعتی و تجاری

ترازنامه در تاریخ 31 فروردین 1402 و سایر اراضی صنعتی و تجاری در اسناد حسابداری و سایر اسناد و مدارک تایید شده است. این ترازنامه در تاریخ 31 فروردین 1402 و سایر اراضی صنعتی و تجاری در اسناد حسابداری و سایر اسناد و مدارک تایید شده است.

Handwritten signature in blue ink.



جداوله 1: حسابات عامه 2021 قوسه نوانه و حسابات عامه 2022 قوسه نوانه

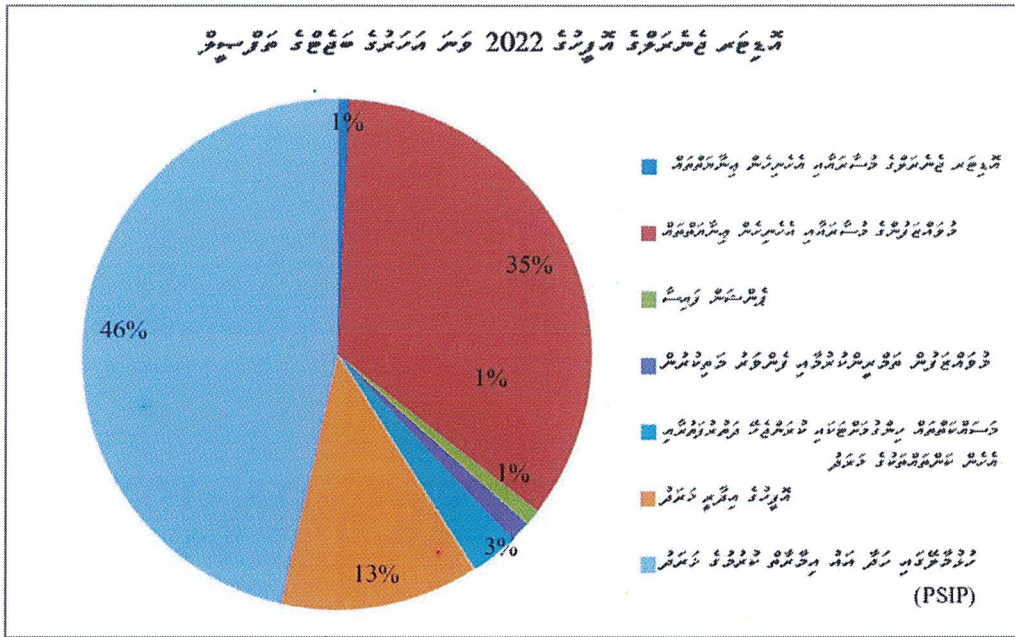
ردیف	توضیحات	2021 قوسه نوانه مبلغه (تومان)	2022 قوسه نوانه مبلغه (تومان)	2021 قوسه نوانه درصد (%)	2022 قوسه نوانه درصد (%)
	جمع کل	53,968,263	58,947,812	9%	4,979,549
210	بدهی های جاری	41,060,610	42,119,028	3%	1,058,418
213	بدهی های بلندمدت	1,239,420	1,224,048	-1%	(15,372)
221	بدهی های سرمایه گذاری	1,310,720	3,611,303	176%	2,300,583
222	بدهی های مالی	930,655	1,102,350	18%	171,695
223	بدهی های مالیاتی	6,719,810	7,336,290	9%	616,480
225	بدهی های حقوقی	407,883	1,577,838	287%	1,169,955
226	بدهی های حقوقی دیگر	1,081,610	782,530	(28%)	(299,080)
228	بدهی های حقوقی دیگر	1,217,555	1,194,425	(2%)	(23,130)
	جمع کل	3,798,197	59,758,718	1473%	55,960,521
421	بدهی های مالیاتی	-	55,144,943	100%	55,144,943
423	بدهی های حقوقی	3,798,197	4,613,775	21%	815,578
	جمع کل	57,766,460	118,706,530	105%	60,940,070

جداوله 2: حسابات عامه 2022 قوسه نوانه و حسابات عامه 2021 قوسه نوانه

توضیحات	2021 قوسه نوانه مبلغه (تومان)	درصد (%)
بدهی های جاری	795,000.00	1%
بدهی های بلندمدت	41,324,028.00	35%
بدهی های سرمایه گذاری	1,224,048.00	1%
بدهی های مالی	1,577,838.00	1%
بدهی های مالیاتی	3,611,303.00	3%
بدهی های حقوقی	15,029,370.00	13%
بدهی های حقوقی دیگر	55,144,943.00	46%
جمع کل	118,706,530.00	100%

دوستانه





3.2. التقرير السنوي 2022 - وزارة التعليم العالي والبحث العلمي

3.2.1. التقرير السنوي 2021 - وزارة التعليم العالي والبحث العلمي

بلغت قيمة الميزانية المخصصة للوزارة في عام 2021 (56,795,000/- دينار) مقارنة بـ 57,766,460/- دينار في عام 2020 (انخفاض بمقدار 1,971,460/- دينار).

بلغت نسبة الإنفاق على الميزانية المخصصة للوزارة في عام 2021 33.7% مقارنة بـ 33.7% في عام 2020.

التوقيع: [Signature]

3.2.2. آئینہ عمل کے تحت 2022 عرصے میں سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں۔

سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)

آئینہ عمل کے تحت 2022 عرصے میں سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں:

3.2.3. سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)

آئینہ عمل کے تحت 2022 عرصے میں سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)

سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)

آئینہ عمل کے تحت 2022 عرصے میں سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)

3.2.4. آئینہ عمل کے تحت 2022 عرصے میں سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)

- آئینہ عمل کے تحت 2022 عرصے میں سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)
- سرکاری اداروں کے لئے منظور شدہ اخراجات کی تفصیلات مندرجہ ذیل ہیں: (تفصیلات)

دفعہ 10





تقریر 3: آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

تقریر 3: آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

2022 کے نتائج پر جائزہ	2022 کے نتائج پر جائزہ	2022 کے نتائج پر جائزہ	2022 کے نتائج پر جائزہ	تقریر	ردیف
(فیصد)	(فیصد)	(فیصد)	(فیصد)		
-4%	(2,320,595)	56,627,218	58,947,812	آئینہ عمل کے نتائج پر جائزہ	
-3%	(1,304,016)	40,815,012	42,119,028	210	
0%	-	1,224,048	1,224,048-00	213	
(13%)	(459,293)	3,152,011	3,611,303	221	
0%	-	1,102,350	1,102,350	222	
-1%	(100,500)	7,235,790	7,336,290	223	
(29%)	(456,786)	1,121,052	1,577,838	225	
0%	-	782,530	782,530	226	
0%	-	1,194,425	1,194,425	228	
-44%	(26,070,643)	33,688,075	59,758,718	آئینہ عمل کے نتائج پر جائزہ	
-46%	(25,144,943)	30,000,000	55,144,943	421	
-20%	(925,700)	3,688,075	4,613,775	423	
-24%	(28,391,238)	90,315,293	118,706,530	آئینہ عمل کے نتائج پر جائزہ	

3.3.5 آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

تقریر 3: آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

تقریر 3: آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

تقریر 3: آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

4.0 تقریر کے نتائج پر جائزہ

آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

تقریر 3: آئینہ عمل کے نتائج کی تقریر 2022 جس میں 2022 کے نتائج پر جائزہ دیا گیا ہے

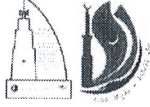


تجارت و ترافیک: 1: اے جی سہیل نے سیکورٹی آرڈر کی سرپرستی 7-
FINE/57/2021/44 (30) سے متعلق سرپرستی (2021
سید آرڈر کی سرپرستی اور آرڈر کی 2022 و سہیل آرڈر
میں شامل ہے، اے جی سہیل نے سیکورٹی آرڈر کی 2022 و سہیل
آرڈر کی سرپرستی اور آرڈر کی "آرڈر کی سرپرستی 440 و سہیل
"2022

Կրթության և մշակույթի նախարարություն Հայաստանի Հանրապետություն	
Գործարկի համար: 13159	Գործարկի ամսաթիվ: 30.09.21
Տնօրենի կողմից ստորագրված: F	
Տնօրենի պաշտոնը	

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

ՀՀ Ազատ, Գեղարարական և
 Գրգռող Հանրապետություն



Վճարների ցուցակի հիշյալ արժեք

Հ/Գ, Իրավաբանական

Տրված համար: 7-FINE/57/2021/44

Մենք, Ազգային վարչակազմի տնօրենը, հիշյալ Վճարների ցուցակի արժեքը հաստատում եմ 2022 թվականի դեկտեմբերի 30-ի դրությամբ Վճարների ցուցակի արժեքը հաստատելու համար, որի մասին հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար հանձնարարություն է ներկայացվում:

Համար	Վճարների ցուցակի արժեքը	#
795,000/-	Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար	1
41,324,028/-	Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար	2
1,224,048/-	Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար	3
1,577,838/-	Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար	4
3,611,303/-	Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար	5
15,029,370/-	Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար	6
63,561,587/-	2022 թվականի համարների համարում հիշյալ Վճարների ցուցակի արժեքը	
55,144,943/-	Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար (PSIP)	7
118,706,530/-	2022 թվականի համարների Վճարների ցուցակի արժեքը	

2022 թվականի համարների Վճարների ցուցակի արժեքը 2022 թվականի համարների Վճարների ցուցակի արժեքը հաստատելու համար "Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար" է հաստատվում:

Հ/Գ, Հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար 2022 թվականի համարների Վճարների ցուցակի արժեքը հաստատելու համար, որի մասին հիշյալ Վճարների ցուցակի արժեքը հաստատելու համար հանձնարարություն է ներկայացվում:

23 սեպտեմբեր 2021

30 սեպտեմբեր 2021

Գրգռող
 Գրգռող
 Գրգռող
 Գրգռող



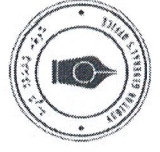
Վճարների ցուցակի արժեքը
 Հ/Գ, Իրավաբանական
 Վճարների ցուցակի արժեքը հաստատելու համար

2024	2023	2022	2021		(4)
			(6)	(5)	
60,625,842	59,731,784	58,947,812.00	21,003,978	32,964,285	52,996,803
5,086,687	4,844,464	59,758,718.00	3,019,753	778,444	28,798,197
65,712,529	64,576,247	118,706,530.00	24,023,730	33,742,730	81,795,000

42,119,028	42,119,028	42,119,028.00	11,702,464	29,358,146	41,060,610	210
1,224,048	1,224,048	1,224,048.00	415,447	823,973	1,239,420	213
3,981,462	3,791,868	3,611,303.00	1,022,924	287,796	1,345,720	221
1,215,341	1,157,468	1,102,350.00	865,876	64,779	930,655	222
8,088,260	7,703,105	7,336,290.00	5,051,431	1,668,379	5,973,350	223
1,818,111	1,660,465	1,577,838.00	398,917	8,966	407,883	225
862,739	821,657	782,530.00	945,004	136,606	821,610	226
1,316,854	1,254,146	1,194,425.00	601,915	615,640	1,217,555	228
60,625,842	59,731,784	58,947,812.00	21,003,978	32,964,285	52,996,803	

-	-	55,144,943.00	1,203,829	1,231,281	25,000,000	421
5,086,687	4,844,464	4,613,775.00	3,019,753	778,444	3,798,197	423
5,086,687	4,844,464	59,758,718.00	3,019,753	778,444	28,798,197	

17,646,084	17,646,084	17,646,084.00	5,305,835	11,867,812	17,264,280	210
24,472,944	24,472,944	24,472,944.00	6,396,629	17,490,334	23,796,330	211
42,119,028	42,119,028	42,119,028.00	11,702,464	29,358,146	41,060,610	212



2024 2023 2022	2023 2022		2021		2021	211			
	2024	2023	2023	2022			2021		
2024 2023 2022	2023 2022	2021	(4+5)	(6)	(5)	(7)	(8)	(9)	(10)
2024	2023	2022	(4+5)	(6)	(5)	(7)	(8)	(9)	(10)
17,486,400	17,486,400	17,486,400.00	17,021,367	5,201,099	11,820,267	-	90,633	17,112,000.00	211
159,684	159,684	159,684.00	152,280	104,735	47,545	-	152,280.00	211001	
17,646,084	17,646,084	17,646,084.00	17,173,647	5,305,835	11,867,812	-	90,633	17,264,280	211002
2,751,000	2,751,000	2,751,000.00	2,544,000	917,472	1,626,528	-	90,633	2,544,000.00	212
516,000	516,000	516,000.00	537,000	54,100.00	482,900	-	537,000.00	212002	
247,200	247,200	247,200.00	119,550	119,550	2,350,090	-	119,550.00	212005	
3,546,000	3,546,000	3,546,000.00	3,366,000	1,015,910	3,586,220	-	3,366,000.00	212008	
5,154,000	5,154,000	5,154,000.00	5,133,000	1,546,780	3,586,220	-	5,133,000.00	212009	
-	-	-	90,633	-	90,633	-	90,633	212014	
234,600	234,600	234,600.00	229,800	68,197	161,603	-	229,800.00	212017	
11,736,144	11,736,144	11,736,144.00	11,542,980	2,588,950	8,954,030	-	11,542,980.00	212024	
288,000	288,000	288,000.00	324,000	85,671	238,329	-	324,000.00	212027	
24,472,944	24,472,944	24,472,944.00	23,886,963	6,396,629	17,490,334	-	23,796,330	212999	
1,224,048	1,224,048	1,224,048.00	1,239,420	415,447	823,973	-	1,239,420.00	213	
1,224,048	1,224,048	1,224,048.00	1,239,420	415,447	823,973	-	1,239,420	213006	
216,090	205,800	196,000.00	361,060	303,490	57,570	-	361,060.00	221	
39,690	37,800	36,000.00	37,160	31,125	6,035	-	37,160.00	221001	
1,152,745	1,097,853	1,045,574.00	647,500	423,309	224,191	-	647,500.00	221002	
2,572,936	2,450,415	2,333,729.00	265,000	265,000	-	-	300,000.00	221003	
3,981,462	3,791,868	3,611,303.00	1,310,720	1,022,924	287,796	-	1,345,720	221004	



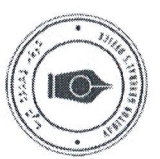
2024	2023	2022	2021		(4)
			(4+5)	(5)	
275,625	262,500	250,000.00	226,000	18,901	226,000.00
195,198	185,903	177,050.00	75,450	14,926	75,450.00
8,125	7,739	7,370.00	7,370	95	7,370.00
22,050	21,000	20,000.00	15,000	2,751	15,000.00
88,751	84,525	80,500.00	50,500	4,261	50,500.00
35,721	34,020	32,400.00	39,900		39,900.00
231,525	220,500	210,000.00	182,000		182,000.00
219,287	208,845	198,900.00	208,579	17,020	208,579.00
11,521	10,973	10,450.00	15,026	1,158	15,026.00
90,405	86,100	82,000.00	69,500		69,500.00
33,626	32,025	30,500.00	23,000		23,000.00
3,506	3,339	3,180.00	18,330		18,330.00
1,215,341	1,157,468	1,102,350.00	930,655	64,779	930,655

مجموعه

(1)

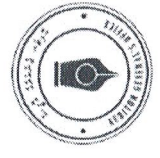
222
222001
222002
222003
222004
222005
222006
222007
222008
222009
222010
222011
222999

مجموعه



2024	2023	2022	2021		(4)
			(4+5)	(5)	
396,900	378,000	360,000.00	300,000	252,132	300,000.00
635,040	604,800	576,000.00	450,000	266,771	450,000.00
166,698	158,760	151,200.00	43,200	21,877	43,200.00
514,868	490,350	467,000.00	467,000	305,982	467,000.00
66,150	63,000	60,000.00	41,000	-	41,000
5,513	5,250	5,000.00	-	-	-
198,450	189,000	180,000.00	156,000	106,278	156,000.00
282,064	268,632	255,840.00	243,600	96,989	243,600.00
13,230	12,600	12,000.00	12,000	122	12,000.00
9,923	9,450	9,000.00	-	-	-
28,665	27,300	26,000.00	26,000	2,662	26,000.00
16,758	15,960	15,200.00	13,200	3,700	13,200.00
5,496,514	5,234,775	4,985,500.00	4,691,460	489,697	3,980,000.00
46,305	44,100	42,000.00	27,000	1,441	27,000.00
4,079	3,885	3,700.00	4,348	892	3,700.00
-	-	-	32,500	32,500	32,500.00
36,383	34,650	33,000.00	33,000	2,765	33,000.00
85,830	81,743	77,850.00	112,202	88,073	77,850.00
84,893	80,850	77,000.00	67,300	2,316	67,300.00
8,088,260	7,703,105	7,336,290.00	6,719,810	1,668,379	5,973,350

2025	2024	2023	2022	2021	2020
1,641,711	1,492,465	1,356,786.00	1,175,231	1,000,000	1,175,231.00
-	-	16,565.00	100,000	100,000	100,000.00
-	-	44,487.00	8,502	750	9,252.00
66,150	63,000	60,000.00	73,400	2,466	73,400.00
110,250	105,000	100,000.00	50,000	5,750	50,000.00
1,818,111	1,660,465	1,577,838.00	407,883	8,966	407,883



2024 ھۆججەت نومۇرى	2023 ھۆججەت نومۇرى	2022 ھۆججەت نومۇرى		2021 ھۆججەت نومۇرى	
		(4+5)	(6)	(5)	(4)

(1)

441,000	420,000	400,000.00	951,350	855,109	96,241	450,000	501,350.00	226
36,383	34,650	33,000.00	13,000	11,357	1,643	20,000	33,000.00	226002
220,500	210,000	200,000.00	30,000	30,000	-	70,000	100,000.00	226006
27,563	26,250	25,000.00	10,000	10,000	-	50,000	60,000.00	226007
90,185	85,890	81,800.00	51,800	13,152	38,648	30,000	81,800.00	226009
22,050	21,000	20,000.00	10,000	10,000	-	10,000	20,000.00	226010
25,060	23,867	22,730.00	15,460	15,385	75.00	10,000	25,460.00	226012
862,739	821,657	782,530.00	1,081,610	945,004	136,606	260,000	821,610	226016

1,316,854	1,254,146	1,194,425.00	1,217,555	601,915	615,640	-	1,217,555.00	228
1,316,854	1,254,146	1,194,425.00	1,217,555	601,915	615,640	-	1,217,555	228007

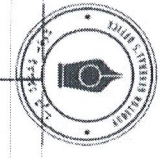
-	-	55,144,943.00	-	1,203,829	1,231,281	25,000,000	25,000,000.00	421
-	-	55,144,943.00	2,435,110	1,203,829	1,231,281	25,000,000	25,000,000	421003

825,773	786,450	749,000.00	272,960	228,424	44,536	-	272,960.00	423
271,215	258,300	246,000.00	209,500	139,701	69,799	-	209,500.00	423001
22,050	21,000	20,000.00	13,000	13,000	-	-	13,000.00	423002
8,820	8,400	8,000.00	528,000	528,000	-	-	528,000.00	423004
1,016,147	967,759	921,675.00	839,792	839,792	-	-	839,792.00	423006
2,942,683	2,802,555	2,669,100.00	1,934,945	1,270,836	664,109	-	1,934,945.00	423007
5,086,687	4,844,464	4,613,775.00	3,798,197	3,019,753	778,444	-	3,798,197	423008

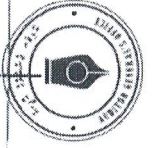


2024 - 2022 يىللىق ھېسابات تەكشۈرۈش رېزۇلتي
 قىسقىچە - مەسئۇلىيەت مەركىزى

2024	2023	2022	سەمىمەنە مەركىزى			مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى	مەسئۇلىيەت مەركىزى
			2024	2023	2022										
126,509,888	122,479,407	118,706,590													
60,625,842	59,731,764	58,947,412													
17,282,766	16,388,708	15,604,736													
43,343,076	43,343,076	43,343,076													
42,119,028	42,119,028	42,119,028													
17,486,400	17,486,400	17,486,400													
159,684	159,684	159,684													
2,751,000	2,751,000	2,751,000													
516,000	516,000	516,000													
247,200	247,200	247,200													
3,546,000	3,546,000	3,546,000													
5,154,000	5,154,000	5,154,000													
234,600	234,600	234,600													
11,736,144	11,736,144	11,736,144													
-	-	-													
288,000	288,000	288,000													
1,224,048	1,224,048	1,224,048													
1,224,048	1,224,048	1,224,048													
3,981,462	3,791,868	3,611,303													
216,090	205,800	196,000													
39,690	37,800	36,000													
1,152,745	1,097,853	1,045,574													
2,572,936	2,450,415	2,333,729													
-	-	-													
1,215,341	1,157,468	1,102,350													
275,625	262,500	250,000													
195,198	185,903	177,050													
8,125	7,739	7,370													



سال / سال	سال 2022		سال 2023			سال 2024	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)	مجموع سنوات (2022-2024)										
	2024	2023	2023	2023	2022																				
222004	20,000	21,000	21,000	21,000	21,000	20,000	20,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000										
222005	80,500	84,525	84,525	84,525	84,525	80,500	80,500	84,525	84,525	84,525	84,525	84,525	84,525	84,525	84,525										
222006	32,400	34,020	34,020	34,020	34,020	32,400	32,400	34,020	34,020	34,020	34,020	34,020	34,020	34,020	34,020										
222007	210,000	220,500	220,500	220,500	220,500	210,000	210,000	220,500	220,500	220,500	220,500	220,500	220,500	220,500	220,500										
222008	198,900	208,845	208,845	208,845	208,845	198,900	198,900	208,845	208,845	208,845	208,845	208,845	208,845	208,845	208,845										
222009	10,450	10,973	10,973	10,973	10,973	10,450	10,450	10,973	10,973	10,973	10,973	10,973	10,973	10,973	10,973										
222010	82,000	86,100	86,100	86,100	86,100	82,000	82,000	86,100	86,100	86,100	86,100	86,100	86,100	86,100	86,100										
222011	30,500	32,025	32,025	32,025	32,025	30,500	30,500	32,025	32,025	32,025	32,025	32,025	32,025	32,025	32,025										
222999	3,180	3,339	3,339	3,339	3,339	3,180	3,180	3,339	3,339	3,339	3,339	3,339	3,339	3,339	3,339										
مجموع سنوات (2022-2024) A2											7,336,290	7,703,105	7,703,105	7,703,105	7,703,105	7,336,290	7,336,290	7,703,105	7,703,105	7,703,105	7,703,105	7,703,105	7,703,105	7,703,105	
223001	360,000	378,000	378,000	378,000	378,000	360,000	360,000	378,000	378,000	378,000	378,000	378,000	378,000	378,000	378,000										
223002	576,000	604,800	604,800	604,800	604,800	576,000	576,000	604,800	604,800	604,800	604,800	604,800	604,800	604,800	604,800										
223003	151,200	158,760	158,760	158,760	158,760	151,200	151,200	158,760	158,760	158,760	158,760	158,760	158,760	158,760	158,760										
223004	467,000	490,350	490,350	490,350	490,350	467,000	467,000	490,350	490,350	490,350	490,350	490,350	490,350	490,350	490,350										
223005	60,000	63,000	63,000	63,000	63,000	60,000	60,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000										
223006	5,000	5,250	5,250	5,250	5,250	5,000	5,000	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250										
223007	180,000	189,000	189,000	189,000	189,000	180,000	180,000	189,000	189,000	189,000	189,000	189,000	189,000	189,000	189,000										
223008	255,840	268,632	268,632	268,632	268,632	255,840	255,840	268,632	268,632	268,632	268,632	268,632	268,632	268,632	268,632										
223009	12,000	12,600	12,600	12,600	12,600	12,000	12,000	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600										
223010	9,000	9,450	9,450	9,450	9,450	9,000	9,000	9,450	9,450	9,450	9,450	9,450	9,450	9,450	9,450										
223011	26,000	27,300	27,300	27,300	27,300	26,000	26,000	27,300	27,300	27,300	27,300	27,300	27,300	27,300	27,300										
223012	15,200	15,960	15,960	15,960	15,960	15,200	15,200	15,960	15,960	15,960	15,960	15,960	15,960	15,960	15,960										
223013																									
223016	4,985,500	5,234,775	5,234,775	5,234,775	5,234,775	4,985,500	4,985,500	5,234,775	5,234,775	5,234,775	5,234,775	5,234,775	5,234,775	5,234,775	5,234,775										
223017	42,000	44,100	44,100	44,100	44,100	42,000	42,000	44,100	44,100	44,100	44,100	44,100	44,100	44,100	44,100										
223019	3,700	3,885	3,885	3,885	3,885	3,700	3,700	3,885	3,885	3,885	3,885	3,885	3,885	3,885	3,885										
223020	33,000	34,650	34,650	34,650	34,650	33,000	33,000	34,650	34,650	34,650	34,650	34,650	34,650	34,650	34,650										
223024	77,850	81,743	81,743	81,743	81,743	77,850	77,850	81,743	81,743	81,743	81,743	81,743	81,743	81,743	81,743										
223025	77,000	80,850	80,850	80,850	80,850	77,000	77,000	80,850	80,850	80,850	80,850	80,850	80,850	80,850	80,850										
223999	1,577,838	1,660,465	1,660,465	1,660,465	1,660,465	1,577,838	1,577,838	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465										
مجموع سنوات (2022-2024) A2											1,577,838	1,660,465	1,660,465	1,660,465	1,660,465	1,577,838	1,577,838	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465	1,660,465
225001	1,356,786	1,492,465	1,492,465	1,492,465	1,492,465	1,356,786	1,356,786	1,492,465	1,492,465	1,492,465	1,492,465	1,492,465	1,492,465	1,492,465	1,492,465										
225002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
225003	16,565	-	-	-	-	16,565	16,565	-	-	-	-	-	-	-	-										



نوع العقار	الرقم القيدى	مساحة الارض (م ²)	مساحة البناء (م ²)	مساحة المحمية (م ²)	عدد الوحدات	رقم التصاريح	القيمة المبدئية	القيمة الحالية	رقم الترخيص	القيمة المبدئية	القيمة الحالية	رقم الترخيص	رقم البناء	رقم الترخيص	رقم البناء	رقم الترخيص	رقم البناء
	21204	1,800	3,000	1,800	1	21204	24,000	24,000	21107	78,000	78,000	A13154	1 22	3 22	25	1243	
	21205	1,800	3,000	1,800	1	21205	24,000	24,000	21108	78,000	78,000	A13155	1 22	3 22	25	1243	
	21206	1,800	3,000	1,800	1	21206	24,000	24,000	21109	78,000	78,000	A13156	1 22	3 22	25	1243	
	21207	1,800	3,000	1,800	1	21207	24,000	24,000	21110	78,000	78,000	A13157	1 22	3 22	25	1243	
	21208	1,800	3,000	1,800	1	21208	24,000	24,000	21111	78,000	78,000	A13158	1 22	3 22	25	1243	
	21209	1,800	3,000	1,800	1	21209	24,000	24,000	21112	78,000	78,000	A13159	1 22	3 22	25	1243	
	21210	1,800	3,000	1,800	1	21210	24,000	24,000	21113	78,000	78,000	A13160	1 22	3 22	25	1243	
	21211	1,800	3,000	1,800	1	21211	24,000	24,000	21114	78,000	78,000	A13161	1 22	3 22	25	1243	
	21212	1,800	3,000	1,800	1	21212	24,000	24,000	21115	78,000	78,000	A13162	1 22	3 22	25	1243	
	21213	1,800	3,000	1,800	1	21213	24,000	24,000	21116	78,000	78,000	A13163	1 22	3 22	25	1243	
	21214	1,800	3,000	1,800	1	21214	24,000	24,000	21117	78,000	78,000	A13164	1 22	3 22	25	1243	
	21215	1,800	3,000	1,800	1	21215	24,000	24,000	21118	78,000	78,000	A13165	1 22	3 22	25	1243	
	21216	1,800	3,000	1,800	1	21216	24,000	24,000	21119	78,000	78,000	A13166	1 22	3 22	25	1243	
	21217	1,800	3,000	1,800	1	21217	24,000	24,000	21120	78,000	78,000	A13167	1 22	3 22	25	1243	
	21218	1,800	3,000	1,800	1	21218	24,000	24,000	21121	78,000	78,000	A13168	1 22	3 22	25	1243	
	21219	1,800	3,000	1,800	1	21219	24,000	24,000	21122	78,000	78,000	A13169	1 22	3 22	25	1243	
	21220	1,800	3,000	1,800	1	21220	24,000	24,000	21123	78,000	78,000	A13170	1 22	3 22	25	1243	
	21221	1,800	3,000	1,800	1	21221	24,000	24,000	21124	78,000	78,000	A13171	1 22	3 22	25	1243	
	21222	1,800	3,000	1,800	1	21222	24,000	24,000	21125	78,000	78,000	A13172	1 22	3 22	25	1243	
	21223	1,800	3,000	1,800	1	21223	24,000	24,000	21126	78,000	78,000	A13173	1 22	3 22	25	1243	
	21224	1,800	3,000	1,800	1	21224	24,000	24,000	21127	78,000	78,000	A13174	1 22	3 22	25	1243	
	21225	1,800	3,000	1,800	1	21225	24,000	24,000	21128	78,000	78,000	A13175	1 22	3 22	25	1243	
	21226	1,800	3,000	1,800	1	21226	24,000	24,000	21129	78,000	78,000	A13176	1 22	3 22	25	1243	
	21227	1,800	3,000	1,800	1	21227	24,000	24,000	21130	78,000	78,000	A13177	1 22	3 22	25	1243	
	21228	1,800	3,000	1,800	1	21228	24,000	24,000	21131	78,000	78,000	A13178	1 22	3 22	25	1243	
	21229	1,800	3,000	1,800	1	21229	24,000	24,000	21132	78,000	78,000	A13179	1 22	3 22	25	1243	
	21230	1,800	3,000	1,800	1	21230	24,000	24,000	21133	78,000	78,000	A13180	1 22	3 22	25	1243	

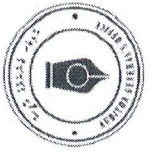


2024 سنة	2023 سنة	2022 سنة	الميزانية المعتمدة	الميزانية الواقعية	الفرق	الزيادة النسبية	النسبة المئوية	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	
216,090	205,800	196,000.00	195,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		65,000	64,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		131,000	130,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

2024 سنة	2023 سنة	2022 سنة	الميزانية المعتمدة	الميزانية الواقعية	الفرق	الزيادة النسبية	النسبة المئوية	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي	الفرق النسبي
			17,320.00	16,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			20,250.00	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			21,250.00	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			21,750.00	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			32,750.00	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			20,950.00	2,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			20,250.00	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			9,000.00	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			19,550.00	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			20,550.00	1,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			21,250.00	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			30,500.00	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			19,550.00	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			22,050.00	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

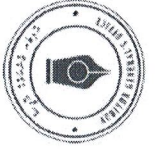


سال مالی	مبلغ	توضیحات	کد	شرح	مبلغ	توضیحات	کد	شرح	تعداد	مبلغ	توضیحات	کد	شرح	مبلغ	توضیحات	کد	شرح	مبلغ	توضیحات	کد	شرح	مبلغ	توضیحات	کد	شرح										
1397	18,750				3,000				5	5																									
1398	18,750				5,000				5	5																									
1399	18,750				5,000				5	5																									
1400	18,750				1,000				5	5																									
1401	18,750				1,000				5	5																									
1402	18,750				2,500				5	5																									
1403	18,750				5,000				5	5																									
1404	15,750				10,000				7	3																									
1405	15,750				10,000				7	3																									
1406	15,750				10,000				7	3																									
1407	15,750				10,000				7	3																									
1408	15,750				10,000				7	3																									
1409	15,750				10,000				7	3																									
1410	15,750				10,000				7	3																									
1411	15,750				10,000				7	3																									
1412	15,750				10,000				7	3																									
1413	11,250								5	3																									
1414	3,000								2	2																									
1415	6,750				1,000				3	3																									
1416	6,750				1,000				3	3																									
1417	6,750				2,000				3	3																									
1418	6,750				1,000				3	3																									
1419	4,500				6,000				2	2																									
1420	4,500				3,000				2	2																									
1421	7,500								8	8																									
1422	82,800								8	8																									
1423	60,000								10	8																									
1424	27,000								6	6																									
1425	655,000				15,000				6	6																									
1426	1,045,574.00				149,800				28,700	194,274																									



مذکورہ 4 (چار) اہلیتوں کے تحت (مجموعی طور پر)

مذکورہ 4 (چار) اہلیتوں کے تحت (مجموعی طور پر)	مذکورہ 4 (چار) اہلیتوں کے تحت (مجموعی طور پر)	2022 تک			2023 تک	2024 تک	مجموعی	مذکورہ	مذکورہ
		مذکورہ	مذکورہ	مذکورہ					
		46,841,360	5,899,683	2,403,900					427003
					57,902,190	60,797,300			
									423001
		36,000	28,000	22,000					
		7,000	5,500	3,500					
		4,500	4,000	7,000					
		2,000	50,000	30,000					
		3,500	3,000	35,000					
		3,000	60,000	50,000					
		15,000	25,000	60,000					
		3,500	84,000	72,000					
		2,500	50,000	15,000					
		1,500	749,000	825,773	786,450				



تاریخچه و توضیحات	تاریخچه و توضیحات	تاریخچه و توضیحات	سال 2022		تاریخچه و توضیحات	تاریخچه و توضیحات	تاریخچه و توضیحات
			مبلغ	واحد			
			19,275	3,855	5		تاریخچه و توضیحات
			921,675				تاریخچه و توضیحات
			1,015,000	29,000	35		تاریخچه و توضیحات
			58,000	29,000	2		تاریخچه و توضیحات
			290,000	29,000	10		تاریخچه و توضیحات
			84,000	28,000	3		تاریخچه و توضیحات
			50,000	25,000	2		تاریخچه و توضیحات
			49,500	9,900	5		تاریخچه و توضیحات
			27,000	3,000	9		تاریخچه و توضیحات
			42,000	21,000	2		تاریخچه و توضیحات
			12,000	12,000	1		تاریخچه و توضیحات
			37,600	4,700	8		تاریخچه و توضیحات
			4,000	1,000	4		تاریخچه و توضیحات
			100,000	100,000	1		تاریخچه و توضیحات
			50,000	50,000	1		تاریخچه و توضیحات
			60,000	30,000	2		تاریخچه و توضیحات
			200,000	200,000	1		تاریخچه و توضیحات
			2,600,000	130,000	2		تاریخچه و توضیحات
			89,000	89,000	1		تاریخچه و توضیحات
			100,000	100,000	1		تاریخچه و توضیحات
			50,000	50,000	1		تاریخچه و توضیحات
			30,000	10,000	3		تاریخچه و توضیحات
			6,000	3,000	2		تاریخچه و توضیحات
			55,000	55,000	1		تاریخچه و توضیحات
			2,669,100				تاریخچه و توضیحات
			2,942,683	2,802,555			تاریخچه و توضیحات

مجموع کل: 59,758,718



مجموعہ 5 (ماتریاں اور دیگر اشیاء کی خرید و فروخت کی تفصیلات)

سال 2024	سال 2023	سال 2022	قیمت خرید	قیمت	نمبر سیریل	موصوفہ	تفصیلات	مجموعہ
39,690	37,800	36,000					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	221002
			30,000				ٹوٹی	
			3,000				مجموعہ سائیکل اور دیگر اشیاء	
			3,000				مجموعہ سائیکل اور دیگر اشیاء	
275,625	262,500	250,000					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	222001
			226,000	226,000	1		ٹوٹی	
			12,000				مجموعہ سائیکل اور دیگر اشیاء	
			12,000				مجموعہ سائیکل اور دیگر اشیاء	
195,198	185,903	177,050					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	222002
			250	250	1	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			300	300	1	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			7,500	300	25	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			35,000	350	100	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			6,000	300	20	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			15,000	300	50	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			30,000	300	100	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			35,000	7,000	5	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			32,000	8,000	4	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			10,000	2,000	5	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			6,000	3,000	2	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
8,125	7,739	7,370					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	222003
			4,000	4,000	1	مجموعہ سائیکل اور دیگر اشیاء	مجموعہ سائیکل اور دیگر اشیاء	
			2,470	2,470	12	200	مجموعہ سائیکل اور دیگر اشیاء	
			900	900	75	12	مجموعہ سائیکل اور دیگر اشیاء	
22,050	21,000	20,000					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	222004
			20,000	20,000	1		مجموعہ سائیکل اور دیگر اشیاء	
88,751	84,525	80,500					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	222005
			70,000				مجموعہ سائیکل اور دیگر اشیاء	
			3,000				مجموعہ سائیکل اور دیگر اشیاء	
			1,500	1,500	150	10	مجموعہ سائیکل اور دیگر اشیاء	
			3,000	3,000			مجموعہ سائیکل اور دیگر اشیاء	
			3,000				مجموعہ سائیکل اور دیگر اشیاء	
35,721	34,020	32,400					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	222006
			7,200	7,200	1		مجموعہ سائیکل اور دیگر اشیاء	
			7,200	7,200	1		مجموعہ سائیکل اور دیگر اشیاء	
			12,000	12,000	1		مجموعہ سائیکل اور دیگر اشیاء	
			6,000	6,000	1		مجموعہ سائیکل اور دیگر اشیاء	
231,525	220,500	210,000					مجموعہ اشیاء اور دیگر اشیاء کی خرید و فروخت کی تفصیلات	222007
			210,000	600	350-00		مجموعہ سائیکل اور دیگر اشیاء	



مبلغ 2024 مقرر	مبلغ 2023 مقرر	مبلغ 2022 مقرر	مبلغ 2024 مقرر	مبلغ 2023 مقرر	مبلغ 2022 مقرر	مبلغ 2024 مقرر	مبلغ 2023 مقرر	مبلغ 2022 مقرر	مبلغ 2024 مقرر	مبلغ 2023 مقرر	مبلغ 2022 مقرر
219,287	208,845	198,900							222008		
			8,448	18	480						
			5,280	22	240						
			46,200	7	7,000						
			2,475	50	50						
			4,000	400	10						
			13,475	39	350						
			792	165	5						
			792	165	5						
			825	165	5						
			750	50	15						
			105,000	150	700						
			1,000	10	100						
			400	4	100						
			1,000	200	5						
			175	35	5	PCS			Hand wash		
			750	75	10	PCS			hand sanitizer		
			1,875	75	25	DOZ			Toilet paper		
			50	50	1	PCS			Air freshner dispenser		
			200	40	5	PCS			Air freshner		
			80	40	2	DOZ			sheltex		
			100	20	5	PCS			C'lean clean		
			125	25	5	PCS			Harpic		
			105	105	1	PCS			Bathroom wyper		
			25	5	5	PCS			Spongs		
			95	95	1	PCS			Dust Cleaner		
			81	81	1	PCS			Window wyper		
			220	44	5	PCS			Window cleaner (big)		
			80	40	2	PCS			Mop		
			180	180	1	PCS			Mop basket		
			300	60	5	PCS			Floor cleaner		
			88	44	2	PCS			mamaa liquid detergent		
			120	40	3	PCS			Broom		
			138	69	2	PCS			Toilet cleaning broom		
			120	60	2	PCS			Toilet floor cleaning broom		
			56	28	2	PAIR			Rubber gloves		
			125	25	5	PCS			Box tissue		
			375	15	25	PCS			Tissue packet		
			3,000								
11,521	10,973	10,450							222009		
			450	450	1	PCS			Clock		
			10,000	10,000							



سنة 2024 مليون	سنة 2023 مليون	سنة 2022 مليون	ملاحظات	مبلغ	العدد	الوصف	ملاحظات
90,405	86,100	82,000				222010	تكاليف التشغيل
			40,000	10,000	4	تكاليف التشغيل	
			10,000	10,000	1	تكاليف التشغيل	
			15,000	5,000	3	تكاليف التشغيل	
			5,000	5,000	1	تكاليف التشغيل	
			10,000	2,500	4	تكاليف التشغيل	
			2,000	2,000	1	تكاليف التشغيل	
33,626	32,025	30,500				222011	تكاليف التشغيل
			20,000	1,000	20	تكاليف التشغيل	
			1,000	1,000	1	تكاليف التشغيل	
			2,000	2,000	1	تكاليف التشغيل	
			4,500	4,500	1	تكاليف التشغيل	
			1,000	1,000	1	تكاليف التشغيل	
			2,000	2,000	1	تكاليف التشغيل	
3,506	3,339	3,180				222999	تكاليف التشغيل
			1,500	1,500	1	تكاليف التشغيل	
			1,500	1,500	1	تكاليف التشغيل	
			130	10	13	تكاليف التشغيل	
			50	10	5	تكاليف التشغيل	
396,900	378,000	360,000				223001	تكاليف التشغيل
			360,000	30,000	12	تكاليف التشغيل	
635,040	604,800	576,000				223002	تكاليف التشغيل
			420,000	35,000	12	تكاليف التشغيل	
			144,000	12,000	12	تكاليف التشغيل	
			12,000	1,000	12	تكاليف التشغيل	
166,698	158,760	151,200				223003	تكاليف التشغيل
			120,000	10,000	12	تكاليف التشغيل	
			24,000	2,000	12	تكاليف التشغيل	
			7,200	600	12	تكاليف التشغيل	
514,868	490,350	467,000				223004	تكاليف التشغيل
			420,000	35,000	12	تكاليف التشغيل	
			6,000	1,000	6	تكاليف التشغيل	
			41,000	41,000	1	تكاليف التشغيل	
66,150	63,000	60,000				223005	تكاليف التشغيل
			60,000	5,000	12	تكاليف التشغيل	
5,513	5,250	5,000				223006	تكاليف التشغيل
			5,000			تكاليف التشغيل	
198,450	189,000	180,000				223007	تكاليف التشغيل
			180,000	15,000	12	تكاليف التشغيل	



سال 2024	سال 2023	سال 2022	تعداد	مبلغ	نوع	شرح	کد
282,064	268,632	255,840				تعمیرات و نگهداری	223008
			180,000	15,000	12	تعمیرات و نگهداری	
			24,000	2,000	12	تعمیرات و نگهداری	
			24,000	2,000	12	تعمیرات و نگهداری	
			24,000	2,000	12	تعمیرات و نگهداری	
			3,840	320	12	تعمیرات و نگهداری	
13,230	12,600	12,000				تعمیرات و نگهداری	223009
			11,000	11,000	1	تعمیرات و نگهداری	
			1,000	1,000	1	تعمیرات و نگهداری	
9,923	9,450	9,000				تعمیرات و نگهداری	223010
			1,200	100	12	تعمیرات و نگهداری	
			7,800	650	12	تعمیرات و نگهداری	
28,665	27,300	26,000				تعمیرات و نگهداری	223011
			25,000	25,000	1	تعمیرات و نگهداری	
			1,000	1,000	1	تعمیرات و نگهداری	
16,758	15,960	15,200				تعمیرات و نگهداری	223012
			-	45,000		تعمیرات و نگهداری	
			12,000	1,000	12	تعمیرات و نگهداری	
			1,200	100	12	تعمیرات و نگهداری	
			1,000			تعمیرات و نگهداری	
			1,000			تعمیرات و نگهداری	
5,496,514	5,234,775	4,985,500				تعمیرات و نگهداری	223016
			3,900,000	30,000	130	تعمیرات و نگهداری	
			300,000	25,000	12	تعمیرات و نگهداری	
			600,000	300,000	2	تعمیرات و نگهداری	
			185,500	185,500	1	تعمیرات و نگهداری	
46,305	44,100	42,000				تعمیرات و نگهداری	223017
			40,000	40,000	1	تعمیرات و نگهداری	
			2,000	2,000	1	تعمیرات و نگهداری	
4,079	3,885	3,700				تعمیرات و نگهداری	223019
			3,000	3,000	1	تعمیرات و نگهداری	
			700	700	1	تعمیرات و نگهداری	
36,383	34,650	33,000				تعمیرات و نگهداری	223024
			3,000	3,000	1	تعمیرات و نگهداری	
			30,000	30,000	1	تعمیرات و نگهداری	
85,830	81,743	77,850				تعمیرات و نگهداری	223025
			72,500	14,500	5	تعمیرات و نگهداری	
			5,000	5,000	1	تعمیرات و نگهداری	
			350	175	2	تعمیرات و نگهداری	



مبلغ 2024	مبلغ 2023	مبلغ 2022	توضیح	تعداد	قیمت	شرح	کد
84,893	80,850	77,000	25,000	100	250	تعمیرات و نگهداری داراییها	223999
			30,000	30,000	1	تعمیرات و نگهداری داراییها	
			7,500	75	100	تعمیرات و نگهداری داراییها	
			7,500	75	100	تعمیرات و نگهداری داراییها	
			5,000	100	50	تعمیرات و نگهداری داراییها	
			2,000	2,000	1	تعمیرات و نگهداری داراییها	
441,000	420,000	400,000	400,000			تعمیرات و نگهداری داراییها	226002
36,383	34,650	33,000	3,000	3,000	1	تعمیرات و نگهداری داراییها	226006
			30,000	30,000	1-00	تعمیرات و نگهداری داراییها	
220,500	210,000	200,000	200,000	200,000	1-00	تعمیرات و نگهداری داراییها	226007
27,563	26,250	25,000	25,000	25,000	1-00	تعمیرات و نگهداری داراییها	226009
90,185	85,890	81,800	20,000	20,000	1-00	تعمیرات و نگهداری داراییها	226010
			12,000	1,200	10	تعمیرات و نگهداری داراییها	
			4,800	1,200	4	تعمیرات و نگهداری داراییها	
			45,000	3,000	15	تعمیرات و نگهداری داراییها	
22,050	21,000	20,000	20,000	20,000	1-00	تعمیرات و نگهداری داراییها	226012
25,060	23,867	22,730	20,000	20,000	1-00	تعمیرات و نگهداری داراییها	226016
			510	85	6	تعمیرات و نگهداری داراییها	
			780	65	12	تعمیرات و نگهداری داراییها	
			1,440	120	12	تعمیرات و نگهداری داراییها	
1,316,854	1,254,146	1,194,425	15,420	7,710	2	تعمیرات و نگهداری داراییها	228007
			8,820	8,820		تعمیرات و نگهداری داراییها	
			473,295	30,694	50	تعمیرات و نگهداری داراییها	
			195,000	195,000	1	تعمیرات و نگهداری داراییها	
			55,512	55,512	1	تعمیرات و نگهداری داراییها	
			90,000	90,000	1	تعمیرات و نگهداری داراییها	
			160,000	80,000	2	تعمیرات و نگهداری داراییها	
			182,500	7,300	25	تعمیرات و نگهداری داراییها	
			13,878	1,157	12	تعمیرات و نگهداری داراییها	



6. 2024 2023 2022

Year	2024	2023	2022	Local Budget	Local Expenditure	Local Income	Local Expenditure	Local Income	Local Expenditure	Local Income	Local Expenditure	Local Income	Local Expenditure	Local Income	Local Expenditure
Special Audit Department															
Corporate Services Department															
Audit Manager Tools and Techniques															
Enhancing Analytical and Creative Thinking	6	6	6	8,096	12,771	2,313	8,096	12,771	2,313	8,096	12,771	2,313	8,096	12,771	2,313
Essential Tools for Development of Fieldwork	5	5	5	8,096	5,198	2,313	8,096	5,198	2,313	8,096	5,198	2,313	8,096	5,198	2,313
Creative Problem Solving Skills for Auditors	4	4	4	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313
Audit Planning: Right from the start	4	4	4	8,096	11,521	2,313	8,096	11,521	2,313	8,096	11,521	2,313	8,096	11,521	2,313
Enhancing Analytical and Creative Thinking	4	4	4	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313
Essential Tools for Development of Fieldwork	5	5	5	8,096	12,771	2,313	8,096	12,771	2,313	8,096	12,771	2,313	8,096	12,771	2,313
Creative Problem Solving Skills for Auditors	4	4	4	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313
Audit Planning: Right from the start	4	4	4	8,096	11,521	2,313	8,096	11,521	2,313	8,096	11,521	2,313	8,096	11,521	2,313
Risk-Based Audit Methodology	2	2	2	8,096	2,591	4,626	8,096	2,591	4,626	8,096	2,591	4,626	8,096	2,591	4,626
Enterprise Risk Management	4	4	4	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313
Essential Tools for Development of Fieldwork	4	4	4	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313	8,096	8,920	2,313
Audit Planning: Right from the start	3	3	3	8,096	6,920	2,313	8,096	6,920	2,313	8,096	6,920	2,313	8,096	6,920	2,313
Certified Data Analysis Professional	5	5	5	8,096	1,509	2,313	8,096	1,509	2,313	8,096	1,509	2,313	8,096	1,509	2,313
Strategic Thinking and Scenario Planning for Leaders	4	4	4	8,096	382	2,313	8,096	382	2,313	8,096	382	2,313	8,096	382	2,313
COMMUNICATION EXCELLENCE WITH NIP - CLOSING THE GAPS IN BUSINESS COMMUNICATION	4	4	4	8,096	322	2,313	8,096	322	2,313	8,096	322	2,313	8,096	322	2,313
Masterclass for executive secretaries and PAs	5	5	5	8,096	72,474		8,096	72,474		8,096	72,474		8,096	72,474	
Enhancing Analytical & Creative Thinking Skills	2	2	2	8,096	15,878	4,626	8,096	15,878	4,626	8,096	15,878	4,626	8,096	15,878	4,626
Association of Certified Fraud Examiners Conference	5	5	5	8,096	37,008	4,626	8,096	37,008	4,626	8,096	37,008	4,626	8,096	37,008	4,626
Certified Fraud Examiner	3	3	3	8,096	55,512		8,096	55,512		8,096	55,512		8,096	55,512	
Detecting Fraud with Data Analytics	5	5	5	8,096	20,046	2,313	8,096	20,046	2,313	8,096	20,046	2,313	8,096	20,046	2,313
Fraud Risk Management - Online virtual IDEASOSAI Capacity Development Program (Note 1)	3	3	3	8,096	33,539		8,096	33,539		8,096	33,539		8,096	33,539	
Introduction to Environmental Audit	2	2	2	8,096	22,667		8,096	22,667		8,096	22,667		8,096	22,667	
Risk based audit methodology: application embedding COSO for greater value	4	4	4	8,096	8,777	2,313	8,096	8,777	2,313	8,096	8,777	2,313	8,096	8,777	2,313
Learn Auditing	6	6	6	8,096	8,046	2,313	8,096	8,046	2,313	8,096	8,046	2,313	8,096	8,046	2,313
Remote internal Auditing: Techniques, challenges and solutions	3	3	3	8,096	2,011	2,313	8,096	2,011	2,313	8,096	2,011	2,313	8,096	2,011	2,313
Enhancing analytical and creative thinking skills	4	4	4	8,096	4,937	2,313	8,096	4,937	2,313	8,096	4,937	2,313	8,096	4,937	2,313
Managing for performance	4	4	4	8,096	4,937	2,313	8,096	4,937	2,313	8,096	4,937	2,313	8,096	4,937	2,313
					387,146	69,390		387,146	69,390		387,146	69,390		387,146	69,390
	1,641,711	1,492,465	1,356,786	678,255			678,255								



موضوع 7 (تجدید قیمت خدمات مشاوره مدیریت و خدمات مشاوره مالی و خدمات مشاوره بازاریابی و خدمات مشاوره منابع انسانی)

سال مالی 2024	سال مالی 2023	سال مالی 2022	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات
-	-	16,565.00	16,565.00	-	-	11,565	refresher	بازنگری	بازنگری	بازنگری	بازنگری	بازنگری	بازنگری
-	-	5,000	5,000	-	-	5,000	-	-	-	-	-	-	-
-	-	11,565	11,565	-	-	11,565	-	-	-	-	-	-	-

موضوع 8 (تجدید قیمت خدمات مشاوره مدیریت و خدمات مشاوره مالی و خدمات مشاوره بازاریابی و خدمات مشاوره منابع انسانی)

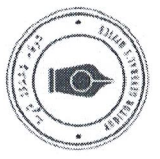
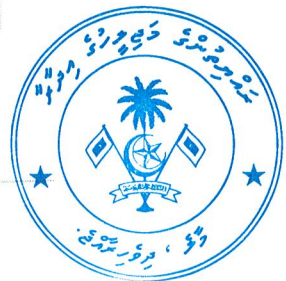
سال مالی 2024	سال مالی 2023	سال مالی 2022	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات
-	-	24,518.00	24,518.00	-	-	12,258.90	2	2	2	2	2	2	2
-	-	2,236.00	2,236.00	-	-	2,235.90	1	1	1	1	1	1	1
-	-	17,733.00	17,733.00	-	-	8,866.30	2	2	2	2	2	2	2
-	-	44,487.00	44,487.00	-	-	-	-	-	-	-	-	-	-

موضوع 9 (تجدید قیمت خدمات مشاوره مدیریت و خدمات مشاوره مالی و خدمات مشاوره بازاریابی و خدمات مشاوره منابع انسانی)

سال مالی 2024	سال مالی 2023	سال مالی 2022	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات
66,150	63,000	60,000.00	60,000.00	-	-	-	-	-	-	-	-	-	-
-	-	20,000.00	20,000.00	-	-	-	-	-	-	-	-	-	-
-	-	20,000.00	20,000.00	-	-	-	-	-	-	-	-	-	-
-	-	20,000.00	20,000.00	-	-	-	-	-	-	-	-	-	-


موضوع 10 (تجدید قیمت خدمات مشاوره مدیریت و خدمات مشاوره مالی و خدمات مشاوره بازاریابی و خدمات مشاوره منابع انسانی)

سال مالی 2024	سال مالی 2023	سال مالی 2022	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات	تغییرات
110,250	105,000	100,000.00	100,000.00	-	-	-	-	-	-	-	-	-	-
-	-	100,000.00	100,000.00	-	-	-	-	-	-	-	-	-	-
-	-	100,000.00	100,000.00	-	-	-	-	-	-	-	-	-	-





Annual Work Plan 2022

Approved by: 

Auditor General, Hussain Niyazy

30 September 2022



Table of Content

01 Foreword

| Page 4

01 Plan development process

02 Challenges in implementing the Plan

| Page 6

02 Functions, activities and audits allocated to respective departments

01 Corporate services department

| Page 7

02 Research and Technical Services Department

| Page 8

03 Resource availability and deliveries by audit divisions and departments

01 Financial and Compliance Audit Division

- Introduction

- Strategy

- Audit of Consolidated Financial Statements (CFS)

- Financial Audits of Key Ministries and Statutory Bodies

| Page 8 , 9 , 10

- Financial Audits of Other Public Institutions

- Review of Audit Outputs from SOEs Auditors

| Page 11

- Local Council Audits

- Audit of Funds

- STAFF RESOURCE OF THE DIVISION

| Page 12 , 13

- Planned Outputs

- Resource Summary

| Page 14 , 15 , 16

02 SOUTHERN REGIONAL OFFICE

- Audit responsibility

- Strategy

- Audit of Local Councils

| Page 17

- Audit of public institutions

- Other Streams of audit

| Page 18

- Staff resources

- Planned outputs

- Resource Summary

| Page 19 , 20 , 21



Table of Content

03	SOUTHERN REGIONAL OFFICE <ul style="list-style-type: none">- <i>Audit responsibility</i>- <i>Strategy</i>- <i>Audit of Local Councils</i>- <i>Audit of public institutions</i>- <i>Other Streams of audit</i> Page 22 , 23- <i>Staff resources</i>- <i>Planned outputs</i>- <i>Resource Summary</i> Page 24 , 25 , 26
04	INFORMATION SYSTEMS AUDITS <ul style="list-style-type: none">- <i>Strategy</i>- <i>Staff Resources</i> Page 27- <i>Planned Outputs</i>- <i>Resource Summary</i> Page 28
05	SPECIAL AUDITS DEPARTMENT <ul style="list-style-type: none">- <i>Audit responsibility</i>- <i>Strategy</i>- <i>Staff Resources</i> Page 29 , 30- <i>Planned Outputs</i>- <i>Resource Summary</i> Page 31 , 32
06	PERFORMANCE AUDIT DEPARTMENT <ul style="list-style-type: none">- Audit Responsibility- Strategy- Staff resources Page 33 , 34 , 35 , 36- Resource summary Page 37



Foreword

Under section 20(a) of the Audit Act 4/2007 the Auditor General is required to submit an annual work plan detailing the work he/she intends to carry out during the following financial year along with a detailed budget necessary to accomplish the work plan, 90 days before the end of every financial year. Hence, this work plan has been prepared to enable the Auditor General to discharge his legal remit 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.

The Auditor General's Office (AGO) of the Maldives plays a critical role in auditing the public finances, accounts and operations, and in promoting transparency, sound financial management and accountability in public institutions. Given the increasingly dynamic and volatile nature of the public finance landscape, the general public, Parliament and international donors have high expectations of the government to deliver public services without interruptions; these key stakeholders depend on the AGO to help them ensure that public institutions are held to account for stewardship of public resources entrusted to them.

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.

The AGO aims to fulfil statutory obligation vested in the Auditor General under the Constitution and the Audit Act to the best of its ability. The AGO conducts financial, compliance, special and performance audits of government entities, independent institutions, state-owned enterprises, local councils and donor-funded projects. Since, there is a dearth of staff and other resources, the AGO plans to outsource major parts of its local council audit programme and rethink its SOE audit strategy.



Organization Chart

Hussain Niyazy
Auditor General

Deputy Auditor General

Assistant Auditor General
Performance & Special Audit Division

Assistant Auditor General
Financial & Compliance Audit Services Division

Assistant Auditor General
Support Services Division

Internal Audit

Director
Financial Audit Department

FC Audit Unit 1
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 2
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 3
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
Financial Audit Department

FC Audit Unit 4
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 5
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 6
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
Financial Audit Department

FC Audit Unit 7
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 8
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 9
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
Financial Audit Department

FC Audit Unit 10
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 11
Manager, Senior Auditor, Auditor, Assistant Auditor

FC Audit Unit 12
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
ASO Regional Offices

Southern Regional Office
Manager, Senior Auditor, Auditor, Assistant Auditor, Assistant Officer, Visiting Auditor

Northern Regional Office
Manager, Senior Auditor, Auditor, Assistant Auditor, Assistant Officer, Visiting Auditor

Director
Special Audit Department

Special Audit 1
Manager, Senior Auditor, Auditor, Assistant Auditor

Special Audit 2
Manager, Senior Auditor, Auditor, Assistant Auditor

Special Audit 3
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
Performance Audit Department

Performance Audit P1
Manager, Senior Auditor, Auditor, Assistant Auditor

Performance Audit P2
Manager, Senior Auditor, Auditor, Assistant Auditor

Performance Audit P3
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
Quality Assurance & Internal Audit

Quality Assurance & Internal Audit
Manager, Senior Auditor, Auditor, Assistant Auditor

Internal Audit Management Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Auditor General's Bureau
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
Legal & Affairs Department

Legal & Affairs Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Public Procurement & Contracting Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Information Management Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
Accounts & Finance Department

Accounts & Finance Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Admin & Procurement Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Human Resources Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Training & Stakeholder Relations Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

Director
IT & Information Systems Audit Department

IT Unit
Manager, Senior Auditor, Auditor, Assistant Auditor

IS Audit Unit 10 (S)
Manager, Senior Auditor, Auditor, Assistant Auditor

Administrative, Information Management & IT Modernization
Manager, Senior Auditor, Auditor, Assistant Auditor

Legal Counsel



AUDITOR GENERAL'S OFFICE

Approved by:
H. Niyazy
Hussain Niyazy
Auditor General

Approved Date: 25th September 2021

Plan development process

During June of each year the Research and Technical Services Department requests all department heads to send annual plans of their respective departments required for developing the AGO's annual plan.

Based on the availability of resources, the heads of departments prepare annual work plans of their respective departments and submit them to the relevant functional unit within the Research and Technical Services Department. This unit compile all the information received and develop an overall plan which is then submitted to the Executive Committee (ExCom) of the AGO for approval. Once it is approved, the annual work plan is submitted to Parliament.

Challenges in implementing the Plan

As Covid-19 continued to ravage economies, lives and livelihoods, efforts by public health authorities to contain the spread of the pandemic posed unprecedented challenges to the AGO to complete 2021 annual work plan. Therefore, some of the audits in 2021 have been brought forward to 2022 annual work plan which will present the AGO with additional challenges to complete annual work plan of 2022 with the current resources available.

In order to execute this annual 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 annual work plan is 134,083. However, 98,469 hours are available for audit Therefore, to accomplish this annual work plan the AGO faces a shortage of 35,614 hours.



During the audit cycle of 2022, AGO's main aim is to complete all given activities in this annual work plan. The total number of audits planned for 2022 and brought forward audits from previous annual work plans totals to 317. The detail are as follows.

#	AUDIT TYPE/DEPARTMENT	NO. OF AUDITS
1	Financial and compliance audits	77
2	Northern Regional Office	32
3	Southern Region Office	31
4	Special audits	6
5	Performance audits	7
6	Information systems audits	3
7	Local council Reviews	130
8	Brought forward audits	31
	Total number of audits	317

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.



Research and Technical Services Department

Research and Technical Services Department is responsible for: (a) quality assurance of audits; (b) development of overall audit plan (the annual work plan); (c) management of Auditor General's Bureau; (d) conducting research on public policy and public finance; (e) administration of audit management software; (f) follow-up of audit recommendations; (g) preparation and submission of quarterly reports; (h) monitoring of timesheets; (i) publication of Technical Bulletin and (f) providing technical guidance and advice to the Auditor General and the members of AGO staff

Resource availability and deliveries by audit divisions and departments

Financial and Compliance Audit Division

Introduction

Financial and Compliance Audit Division, previously named as Financial Audit Division, is renamed so in the year 2022. It is headed by an Assistant Auditor General and consists of four audit departments. These four Audit Departments are assigned with the responsibility of delivering the annual financial statement audits of Ministries, Statutory Bodies, Local Councils, Donor funded projects in addition to delivering the audit of State Consolidated Financial Statements. The Division will also conduct Compliance Audits on selected number of entities from amongst the said based on significance of compliance issues that are initially identified as part of the annual Financial Statement Audit or what AGO has already learned historically from previous audits of the said.



Unlike the previous strategy of the AGO contracting out or conducting in-house financial statement audits of Stat-owned enterprises(SOEs), from the calendar year 2022, AGO will review audit outputs of the external auditors of the SOEs, and such reviews will be conducted by the Division. Our strategies for the aforesaid audits and reviews, in addition to annual audit plans of Southern and Northern Regional offices are discussed below.

Strategy

Audit of Consolidated Financial Statements (CFS)

The Division's topmost priority is delivering the audit of CFS on or before 30th June every year. Thus, rest of the audit work of the Division is centered around this priority and target. To this end, we have decided to set and follow a materiality threshold of MVR600 million for component audits (Financial Statement Audits of Ministries and Statutory Bodies) for the financial year 2021. This audit threshold is expected to cover approximately 78% of the State's expenditures for the financial year 2021. We plan to review and revise (should the circumstances require) this threshold for every financial year. We will prioritise and deliver first every year the audits of Public Institutions with an expenditure or revenue budget of MVR600 million or more in order to facilitate the delivery of audit of CFS. Audit work of CFS and the said public institutions crossing the said materiality threshold will be carried out concurrently, and the audit of CFS will be finalised upon completion of all the said component audits. Delivery of audit of CFS also involves auditing Statement of Debts and Statement of Guarantees.



Financial Audits of Key Ministries and Statutory Bodies

Based on materiality threshold set for the financial year 2021, every Ministry and Statutory body with an expenditure/revenue budget of MVR600 million and more are priority audits for the calendar year 2022. These audits are divided and allocated amongst the four departments in the Division. And the human resources of the departments will be deployed in such a way that interim and final audits of these institutions are completed in time for the audit of CFS to meet its deadline of 30th June every year.

Financial Audits of Other Public Institutions

Upon delivery of the above discussed financial statement audits of key Ministries and Statutory bodies, we will start the financial audit work of the rest of the Ministries and Statutory Bodies. However, depending on the availability of human resources in the audit departments in the Division, some of these audits could be conducted concurrently with that of the key Ministries and Statutory bodies. Our target is to deliver these audits before the succeeding calendar year ends. These audits, too, are divided and allocated amongst the four departments in the Division.

Breadth and depth of our audit work on ministries, statutory bodies and other public institutions depends on our learning of risks (risk of material misstatements and non-compliances) and significance of the budgeted expenditures/revenue for the entity. Thus, level of our audit work in relation to risks are discussed below.

- High Risk – FS audit procedures with detailed analytical review with comprehensive compliance testing for high risk areas
- Medium – FS audit procedures with analytical review to identify potential risky areas for detailed compliance testing



- Low risk – FS audit procedures with analytical review to detect possibilities of non-compliance

In accordance with International Standard of Supreme Audit Institution (ISSAI) 1250: Consideration of Laws and Regulations in the Audit of Financial Statements, we will conduct compliance audits as part of financial statement audits of the Public Institutions. And breadth and depth of Compliance Audit work for a given audit as part of a financial statement audit will depend upon the risk of non-compliance that may be identified at the planning stage of the audit.

Review of Audit Outputs from SOEs Auditors

We have changed our strategy in relation to Financial Statement Audits of SOEs. Starting from the calendar year 2022, except for the ongoing in-house and outsourced audits at the time this AWP is developed, we will play more of a reviewer of external auditor's output. These reviews will be carried out pursuant to the provisions of the **Regulation for Audits and Accountability of State-owned Enterprises**.

Under the Regulation for Audits and Accountability of State-owned Enterprises, external auditor will now be appointed by board/shareholders of the SOEs. And the regulation requires reporting on the areas identified below as part of the Management letter. The board of the SOE should submit the Management Letter to the Auditor General.

- Analysis of financial statements;
- Level of compliance with the Corporate Governance;
- Level of Compliance with Procurement Guidelines of Privatisation and Corporatisation Board (for those SOEs that fall within the remit of this guidelines);
- Internal control weaknesses (if any); and
- Any other matter that the external auditor wants to bring to the attention of the management



Upon submission of the Management Letter, departments in the Division will review these the same and may ask from the external auditor of the company for the relevant audit files and to arrange meeting(s) with their respective audit teams. Auditor General will produce a review report of the findings made in respect to the above areas in the Management Letter and his recommendations thereof.

Local Council Audits

Since the financial year 2016 our strategy for Local Council Audits has been contracting out the audits. Whilst we intend to assign a financial statement audit to our Contract Auditor every year in respect to Local Councils, due to lack of financial statements or poor quality financial statements we have to allow our Contract Auditor to conduct a compliance audit for the local councils on behalf of the Auditor General.

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 Division allocates the reviews of local council audits to the four departments. Our target for delivery of these audits is on or before end of succeeding calendar year.

Audit of Funds

There are some funds created and maintained in the public accounting systems. Amongst them, we plan to conduct compliance audits of the following funds.

1. Sovereign Development
2. Green Fund
3. Covid Response Fund
4. Zakath Fund

These audits will test financial transactions and governance of funds against the fund statement – regulation/Standard Operating Procedures for the fund.



Audit portfolios of the four departments and their resource allocations for the above discussed audits and reviews are tabulated below:

GRADE	No. of Staff	Inputs	Hours
Director	4	30 Hrs x5 2w ks.x 04 staff	6,240
Manager	10	30 Hrs x5 2w ks.x 10 staff	15,600
Senior Auditor	12	30 Hrs x5 2w ks.x 12 staff	18,720
Auditor	21	30 Hrs x5 2w ks.x 21 staff	32,760
Asst. Auditor	25	30 Hrs x5 2w ks.x 25 staff	39,000
TOTAL (A)	72		112,320
<i>Less Non-Audit Work Hours</i>			
Public Holidays		20 daysx 6hrs x7 2s taff	8,640
Annual Leave		30 daysx 6hrs x7 2s taff	12,960
Family Responsibility Leave			2,082
Sick Leave			2,592
Management		(Director*50%)+(Manager*20%)+(Team leader*20%)	10,452
In-house Training			2,880
Short term Training			558
Maternity leave + No Pay Leave + Paternity Leave			3,954
Release from work for exam		22 daysx 1.5h rsx7 2s taff	660
Hrs. lost due to reduced working hrs in Ramadan			2,376
TOTAL (B)			47,154
NETH OURS AVAILABLE(A-B)			65,166



Planned outputs

#	Audits Jobs (FY2021)	Final Audit 2021		Interim Audit 2022	Overall Risk of the Audit Profile
		Indicative Budget (Hrs.) 2021	Statutory Deadline	Indicative Budget (Hrs.) 2022	
1	Maldives Police Service	870	31-05-2022	522	H
2	National Social Protection Agency (NSPA)	620	31-05-2022	372	H
3	Ministry of Environment, Climate Change and Technology	1,600	31-05-2022	960	H
4	Department of Judicial Administration	1,798	31-05-2022	1,079	H
5	Ministry of Economic Development	1,440	31-05-2022	864	H
6	President's Office	1,000	31-05-2022	600	M
7	Maldives Immigration	1,000	31-05-2022	600	M
8	Aviation Security Command	500	31-05-2022	300	L
9	Male City Council	1,500	31-05-2022	900	H
10	Ministry of Transport and Civil Aviation	1,440	31-05-2022	864	H
11	Islamic University of Maldives	1,000	31-05-2022	600	H
12	Civil Service Commission	398	31-05-2022	239	M
13	National Integrity Commission	239	31-05-2022	143	M
14	Family Protection Authority	292	31-05-2022	175	L
15	Children's Ombudsperson's Office	250	31-05-2022	150	H
16	Information Commissioner's Office	300	31-05-2022	180	L
17	State Consolidated Financial Statements	1,000	31-06-2022	600	H
18	Ministry of Education	2,000	31-05-2022	1,200	H
19	Ministry of National Planning, Housing and Infrastructure	1,200	31-05-2022	720	H
20	Ministry of Higher Education	700	31-05-2022	420	H
21	Maldives Customs Services	800	31-05-2022	480	H
22	Maldives Inland Revenue Authority	800	31-05-2022	480	H
23	Ministry of Fisheries and Agriculture	700	31-05-2022	420	M
24	Ministry of Home Affairs	500	31-05-2022	300	M
25	Ministry of Tourism	500	31-05-2022	300	M
26	Attorney General's Office	200	31-05-2022	120	L
27	Local Government Authority	200	31-05-2022	120	L
28	Judicial Service Commission	200	31-05-2022	120	L
29	Employment Tribunal	200	31-05-2022	120	L
30	Maldives International Arbitration Center	200	31-05-2022	120	L
31	Maldives Media Council	200	31-05-2022	120	L
32	Tax Appeal Tribunal	200	31-05-2022	120	L
33	Statement of Public Debt	1,000	-	600	H
34	Statement of Government Guarantees	700	-	420	H



35	Debt strategy	700	-	-	NA
36	Fiscal Strategy	700	-	-	NA
37	Budget Position Report	700	-	-	NA
38	Ministry of Finance	1,500	31-05-2022	900	H
39	Ministry of Foreign Affairs	1,500	31-05-2022	900	H
40	Peoples Majilis	600	31-05-2022	360	M
41	Elections Commission	800	31-05-2022	480	M
42	Prosecutor General's Office	600	31-05-2022	360	L
43	Anti-Corruption Commission	500	31-05-2022	300	L
44	Maldives Broadcasting Commission	500	31-05-2022	300	L
45	HumanRights Commission	500	31-05-2022	300	L
46	Ministry of Health	1,000	31-05-2022	600	H
47	Maldives National Defense Force	1,000	31-05-2022	600	H
48	Male' Group of Hospitals	1,200	31-05-2022	720	H
49	Ministry of Youth Sports and Community Empowerment	900	31-05-2022	540	H
50	MaldivesCorrectional Service	800	31-05-2022	480	M
51	Ministry of Gender, Family and Social Services	800	31-05-2022	480	M
52	Ministry of Islamic Affairs	700	31-05-2022	420	M
53	National University	700	31-05-2022	420	M
54	Ministry of Arts Culture and Heritage	500	31-05-2022	300	M
55	Ministry of Defense	300	31-05-2022	180	L
56	National Disaster Management Authority	300	31-05-2022	180	L
Donor-Funded Projects					
57	Preparing Outer Islands for Sustainable Energy Development (POISED)	320	31-05-2022		M
58	Greater Male' Environment Improvement and Waste Management Project	320	31-05-2022		M
59	Accelerating Sustainable Private investment in Renewable Energy (ASPIRE)	320	31-05-2022		M
60	Maldives Clean Environment Project	320	31-05-2022		M
61	MV Covid Emergency Income Support Project (MCEISP)	320	31-05-2022		H
62	National Single Window Project	320	31-05-2022		L
63	Learning and Measurement Advancement Project (LAMP)	320	31-05-2022		
64	Japanese Aid- Construction of Classroom Building at Gdh. Rathafandhoo	320	31-05-2022		
65	Sustainable Fisheries Resource Development Project (SFRDP)	320	31-05-2022		
66	Enhancing Employability and Resilience Youth Project (MEERY)	320	31-05-2022		
67	Maldives Urban Development and resilience project	320	31-05-2022		
68	Kulhudhuffushi Harbor Expansion Project	320	31-05-2022		
69	Reconstruction of Harbor Project	320	31-05-2022		
70	Maldives Agri -Business Programme	320	31-05-2022		
71	Additional Financing PFMSS	320	30-06-2022	192	M
72	Public Financial Management System Strengthening project (PFMSS)	320	30-06-2022	192	L
73	MV Emergency Covid Response Project	320	30-06-2022		



Other Funds					
74	T-MGF Maldives Green Fund	320		192	M
75	SDF Sovereign Development Fund	320			
76	T-CRF Covid Response Fund	320		192	M
77	T-ZKT Zakat Fund	320			
Reviews					
78	130 Local Council Audit Reviews	10,320			
79	39 SOEs Audit Reviews	4,680			
Backlogs					
1	Department of Judicial Administration (2019 Compliance)	1,200			
2	Department of Judicial Administration (2020 Financial)	1,000			
3	NSPA (2020 Compliance)	620			
4	Local Government Authority (2020 Compliance)	469			
5	Maldives Police Service (2018, 2019, 2020 Compliance)	620			
6	Kadhdhoo Airports Company Limited (2018, 2019, 2020 Financial)	469			
7	PSM (2019,2020Financial)	200			
8	Harbor Construction Project: ad hoc (2015-2019 Financial)	320			
9	MMPRC (2020 Financial)	100			
10	Resource contribution to complete audit assignments from the previous cycle – Public Sector Institutions(difficult to determine these individual audits that will spill over to the next year)	866			
Total Audit Hours Required (C)		69,931		24,916	

Resource Summary

Total Number of Hours Available (A-B)	65,166
Total Number of Hours Required (C)	94,847
Resource Shortage	(29,681)



SOUTHERN REGIONAL OFFICE

Audit responsibility

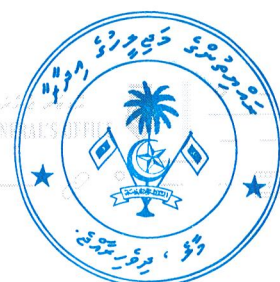
Southern Regional Office (SRO) of the Auditor General's Office is established to provide better audit and assurance service to the citizens in the southern most atolls of the Country. Namley, Addu and Fuvah Mulak cities and Gaafu Dhaal and Gaafu Alif atolls. Whilst regular audits conducted by the SRO 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 centers 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.

Strategy

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 cases 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.



Staff resources

GRADE	INPUTS	HOURS
Audit Manager	30 Hrs x5 2w ks.x1s taff	1,560
Senior Auditor	30 Hrs x5 2w ks.x0s taff	-
Auditor	30 Hrs x5 2w ks.x 2 staff	3,120
Asst. Auditor	30 Hrs x5 2w ks.x3s taff	4,680
TOTAL (A)		9,360
Less: Non-Audit Hours		
Public Holidays	20 daysx 6hrs x6 staff	720
Annual Leave	30 daysx 6hrs x6 staff	1080
Family Responsibility Leave	10 daysx6 hrsx 6 staff	360
Sick Leave	12 daysx 6hrs x6 staff	432
Management	(1,560) x 50%	780
In-house Training (CPD and Other Languages)	40 hrs. x6	240
Short term Courses - India / Malasiya / Sri Lanka	30 daysx 6hrs x1 staff	180
Maternity leave	60 daysx6 hrsx 0 staff	-
Release from work for exam	54 days x 6 hrs.	324
Hrs. lost due to reduced working hrs in Ramadan	22 daysx 1.5hrs x6 staff	198
TOTAL (B)		4,314
NETH OURS AVAILABLE(A-B)		5,046



Planned Outputs

AUDIT JOB	2020 FINAL AUDIT	
	Indicative Budget Hrs.	To be completed by
Local Councils		
Secretariat G.Dh. Atoll Faresmaathodaa Council	128	11 May 2022
Secretariat G.Dh. Atoll Faresmaathodaa Council	128	11 May 2022
Secretariat G.Dh. Atoll Gadhoo Council	148	02 Jun 2022
Secretariat G.Dh. Atoll Hoadedhoo Council	144	20 Jun 2022
Secretariat G.Dh. Atoll Madaveli Council	144	06 Jul 2022
Secretariat G.Dh. Atoll Nadella Council	144	01 Aug 2022
Secretariat G.Dh. Atoll Rathafandhoo Council	180	26 May 2022
Secretariat G.Dh. Fiyoaree Council	180	09 Jun 2022
Secretariat G.Dh. Atoll Vaadhoo Council	144	17 Aug 2022
Secretariat G.Dh. Atoll Council	180	07 Sep 2022
Secretariat G.Dh. Atoll Thinadhoo Council	216	27 Jun 2022
Secretariat GA. Kolamaafushi Council	180	11 Jul 2022
Secretariat GA. Dhevadhoo Council	144	23 Sep 2022
Secretariat GA. Kanduhulhudhoo Council	180	02 Aug 2022
Secretariat GA. Gemanafushi Council	144	11 Oct 2022
Secretariat GA. Kodey Council	144	27 Oct 2022
Secretariat GA. Dhaandhoo Council	180	16 Aug 2022
Secretariat GA. Nilandhoo Council	144	17 Nov 2022
Secretariat GA. Maamendhoo Council	180	30 Aug 2022
Secretariat GA. Atoll Atoll Council	234	16 Sep 2022
Secretariat GA. Vilingili Council	168	07 Dec 2022
Secretariat Addu City Council	240	11 May 2022
Secretariat Fuhmulaku City Council	270	07 Oct 2022
Hours Required (A)		



School/Education Centres		
Sharafudheen School	126	09 Feb 2022
Addu High School	90	16 Feb 2022
Aboobakuru School	60	07 Feb 2022
Thinadhoo School	60	14 Feb 2022
Hours Required (B)	336	
Hospital/Health Centres		
Addu Equitorial Hospital	270	23-Mar-2022
Dr. Abdhusamadhu Memorial Hospital	168	18-Mar-2022
GA. Atoll Hospital	270	12-Apr-2022
Fuvahmulaku Atoll Hospital	168	07-Apr-2022
Hours Required (B)	876	
Department of Judicial Administration		
S.Hithadhoo Magistrate Court	68	19 April 2022
Hours Required (B)	68	
TOTAL HOURS REQUIRED (A+B+C+D)	5,096	

*Subject to timely receipt of project accounts from Project Management Unit (PMU)

Resource Summary

Total number of hours available	5,046
Total number of hours required (A+B+C+D+E)	5,096
Surplus/ (Deficit)	(50)



NORTHERN REGIONAL OFFICE

Audit responsibility

Northern Regional Office (NRO) of the Auditor General's Office is established to provide better audit and assurance service to the citizens in the northern most atolls of the Country. Namely, H.Dh Kulhudhu'fushi City and H. Alifu and Shaviyani Atolls. Whilst regular audits conducted by the NRO includes financial and compliance audits, performance and special audits will be conducted as and when the need arises.

NRO is assigned the mandate of auditing 45 local councils (city, atolls and local councils combined), 43 schools, 40 health sector entities (hospitals and health centres combined), 41 magistrate courts and 8 offices of independent institutions. Also there are 5 SOE audits and 51 other public sector audits. NRO is responsible for the audits of the following entities.

Strategy

Audit of Local Councils

NRO is expected to handle audits pertaining to one city council, three atoll councils and 41 island councils. In case of inability to prepare financial statements on the part of councils, NRO will conduct financial or compliance audits at such councils. If a council prepares and presents financial statements, NRO will conduct financial statement audits. In respect of those councils that fail to prepare financial statements, NRO will conduct compliance audits for the fiscal year under consideration whilst reminding and helping them develop their capacity to prepare and present financial statements for the next year.



Audit of public institutions

In addition to conducting council audits, NRO aims to assist audits of public institutions immensely. These include 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 NRO in respect to these audits will be published in the form of Management letters (ML), whilst material issues from amongst the ML issues will be incorporated into the respective reporting agencies audit report as qualification matters.

Other Streams of audits

NRO will bring value addition through other forms of audits that it conducts. Cases of misuse or embezzlement of funds at offices of public institutions situated in the northern most three atolls are investigated upon tip offs and suspected cases identified during the course of the audits discussed above. Additionally, NRO will also conduct financial and other forms of audits of SOEs located in the region.



Staff resources

GRADE	INPUTS	HOURS
Audit Manager	30 Hrs x5 2w ks.x1s taff	1,560
Senior Auditor	30 Hrs x5 2w ks.x0s taff	-
Auditor	30 Hrs x5 2w ks.x 0 staff	-
Asst. Auditor	30 Hrs x5 2w ks.x2s taff	3120
TOTAL (A)		4,680
Less: Non-Audit Hours		
Public Holidays	20 daysx6 hrsx 3 staff	360
Annual Leave	30 daysx6 hrsx 3 staff	540
Family Responsibility Leave	10 days x6 hrsx 3 staff	180
Sick Leave	12 days x6 hrsx 3 staff	216
Management	(1,560) x 50%	780
In-house Training (CPD and Other Languages)	40 hrs. x 3	120
Short term Courses - India / Malasiya / Sri Lanka	30 daysx6 hrsx 1 staff	180
Maternity leave	240 days x6 hrsx 0 staff	-
Release from work for exam	54 days x 6 hrs.	324
Hrs. lost due to reduced working hrs in Ramadan	22 days x1.5hrsx 3 staff	99
TOTAL (B)		2,799
NETH OURS AVAILABLE (A-B)		1,881



Planned outputs

AUDIT JOB	2020 FINAL AUDIT	
	Indicative Budget Hrs.	To be completed by
Local Councils		
Kulhudhuffushi City Council	180	5 Jun 22
Kulhudhuffushi Atoll Council	144	22 Jun 22
Nolhivaran Council	84	3 Jul 22
Nolhivaranfaru Council	84	21 Jul 22
Hanimadhoo Council	84	9 Aug 22
Kumundhoo Council	84	7 Sep 22
Neykurendhoo Council	84	26 Sep 22
Vaikaradhoo Council	84	19 Oct 22
Naavaidhoo	84	8 Nov 22
Nellaidhoo	84	27 Nov 22
Hirimaradhoo	84	14 Dec 22
Kurin'bee	72	05 Dec 22
Finney	48	25 Dec 22
Makunudhoo	84	29 Dec 22
Hours Required (A)	1284	
School/Education Centres		
HDh. Atoll Education Centre	240	21 Mar 2022
Jalaaludhdeen School	180	18 Apr 2022
Afeefudheen School	180	15 May 2022
Hanimadhoo School	72	23 Aug 2022
Kumundhoo School	72	15 Sep 2022
Neykurendhoo School	72	4 Oct 2022
Vaikaradhoo Atoll School	72	27 Oct 2022



Makunudhoo School	72	16 Nov 2022
Hours Required (B)	960	
Hospital/Health Centres		
Kulhudhuffushi Regional hospital	300	21 Feb 2022
Nolhivaranfaru Health Centre	48	31 Jul 2022
Hanimadhoo Health Center	48	15 Aug 2022
Hours Required (C)	396	
Majistrate Courts		
Kulhudhuffushi Magistrate Court	84	10 Jan 2022
Nolhivaran Magistrate Court	48	7 Jul 2022
Hanimadhoo Magistrate Court	48	29 Aug 2022
Neykurendhoo Magistrate Court	48	10 Oct 2022
Hours Required (D)	228	
Other Entities		
Kulhudhuffushi Police Station	60	17 Jan 2022
Kulhudhufushi MIRA	60	17 Jan 2022
Kulhudhufushi Customs	72	21 Feb 2022
Hours Required (E)	192	
TOTAL HOURS REQUIRED (A+B+C+D+E)	3,060	

Resource Summary

Total number of hours available	1,881
Total number of hours required (A+B+C+D+E)	3,060
Surplus/ (Deficit)	(1,179)



INFORMATION SYSTEMS AUDITS

Whilst recognizing the tremendous benefits that IT can bring to their operations and services, many organizations are spending large sums of money on Information Technology. As much as there is need for IT systems, there is a need to ensure that the IT systems are reliable, secure and are not vulnerable to computer attacks. Hence, independent assurance on the IT systems from a third party such as the AGO could build trust and confidence in such systems. Moreover, State needs better assurance on such systems, as these systems are used to collect, store, retrieve and use enormous amounts of data related to it and its citizens.

From 2022 it is the responsibility of the Information Technology Department of AGO to carry out Information System Audits.

The objectives of IT audits include:

- Evaluating the reliability of data from IT systems which have an impact on the financial statements of the organizations;
- Ascertaining the level of compliance with the applicable laws, policies and standards in relation to IT; and
- Examining if there are instances of excess, extravagance, gross inefficiency tantamount to waste in the use and management of IT systems.

Strategy

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 Organization (ISO) standards, and IT guides and manuals of some of the SAIs. Our strategic goals for 2022 are;

- Conduct IS audits in accordance with WGITA IT Audit manual;
- Maintain a comprehensive database /portfolio of IT systems at auditable entities, identifying critical systems and risks of the IT systems; and



Staff Resources

GRADE	No. of Staff	Inputs	Hours
Senior Auditor	1	30 Hrs x 52 wks. x 01 staff	1,560
Auditor	1	30 Hrs x 52 wks. x 1 staff	1,560
Manager	2	30 Hrs x 52 wks. x 2 staff	1,040
Senior Officer	4	30 Hrs x 52 wks. x 4staff	2,080
TOTAL (A)			6,240
<i>Less Non-Audit Work Hours</i>			
Public Holidays		20 days x 6hrs x 8 staff	960
Annual Leave		30 days x 6hrs x 8 staff	1,440
Family Responsibility Leave		4 days x 6hrs. x 8 staff	192
Sick Leave		10 days x 6hrs. x 8 staff	480
In-house Training		40 hrs. x 8 staff	320
Short term Training		7 days x 6 hrs. x 8 staff	336
Release from work for exam		4 days x 6 hrs. x 4 staff	96
Hrs. lost due to reduced working hrs in Ramadan		25 days x 2 hrs. x 8 staff	400
TOTAL (B)			4,224
NET HOURS AVAILABLE (A-B)			2,016

Planned Outputs

AUDIT JOBS	Audit Type	Indicative Budget Hrs.	To be completed by
NSPA/Aasandha	ITGC Audit	1,500	Q4
SAP PAS	IS Audit	1,000	Q4
Maldives Inland Revenue Authority	IS Audit	1,000	Q4
Audit Hours Required (C)		3,500	



Resource Summary

Total number of hours available (A-B)	2,016
Total number of hours required (C)	3,500
Surplus/ (Deficit)	(1,484)

SPECIAL AUDITS DEPARTMENT

Audit responsibility

The SAD was established for the purpose of conducting detailed examinations of issues of serious allegations of fraud, misuse and wastage of public funds.

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.

Strategy

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 2022, SAD will have 16 Audit Staffs with an estimated to total of 14,484 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 1 staff	1,560
Manager	3	30 Hrs x 52 wks. x 3 staff	4,680
Senior Auditor	2	30 Hrs x 52 wks. x 2 staff	3,120
Auditor	3	30 Hrs x 52 wks. x 3 staff	4,680
Asst. Auditor	7	30 Hrs x 52 wks. x 7 staff	10,920
TOTAL (A)	16		24,960
<i>Less Non-Audit Work Hours</i>			
Public Holidays		20 Days x 6 Hrs x 16 Staff	1,920
Annual Leave		30 Days x 6 Hrs x 16 Staff	2,880
Ramazan WH		22 Days x 1.5Hrsx16 Staff	528
Family Responsibility Leave		8 Days x 6 Hrs x 16 Staff	768
Sick Leave		10 Days x 6 Hrs x 16 Staff	960
Management Hours			1,244
Training			2,176
Maternity leave			
Feeding Mother Break			
Paternity Leave			
TOTAL HOURS (B)			10,476
NET HOURS AVAILABLE (A-B)			14,484
ESTIMATED HOURS AVAILABLE FOR ASSIGNMENTS			
Planned Audit Assignments for 2022			6,000
Backlog clearance from previous year			5050
Unplanned Audit Assignments (Adhoc)			3000
Total Hours required (Audit Assignmnets)			14,050
Non-Audit Assignments			530
Audit hours required			14,580
Resource shortage			(96)



Planned Outputs

As at 15th August, there are 21 on-going audits. Out of these, we anticipate 9 audits will be completed during 2021. In the first 2 quarter of 2022, it is planned to focus on the completion of the remaining 12 previous years' audits. In addition, we have planned to conduct 6 new audit assignments and we also planned for 3 ad-hock assignments.

Detailed Breakdown of pending and on-going audits will be roll over to 2022

AWP YEAR	Audit/Details	Status As at 15.08.2021	Budgeted Hours 2022	Delivery Period (2022)
2017	Noomadi Housing Project Special Audit	Reporting	400	Q1
2018	National Diagnostic Service Centre-Special Audit	Reporting	500	Q2
2019	MMPRC-Follow-up review of previous audits	Reporting	350	Q2
2016	Procurement Practices in MTCC	Reporting	200	Q1
2017	MIFCO Special Audit	Reporting	200	Q1
2021	Special Audit of Maafaru Airport	Planning	500	Q2
2021	Special Audit of Center for Maritime Studies	Not started	800	Q2
2017	PRISCO Revenue & Procurement	Field Work	400	Q1
2020	Review of Islands Leased from Ministry of Fisheries and Agriculture	Planning	800	Q2
2020	Review of managing and renting out government lands in Male'	Planning	900	Q2
Total Hours for Previous Years Audits			5,050	



Detailed Breakdown of new audits selected for 2022 AWP

AWP 2021	Audit/Details	Budgeted Hours 2022	Delivery Period
	Special Audit on fuel purchased by Fenaka Corporation Ltd	1,000	Q2
	Special audit of Gulhifalhu Reclamation Project	1,000	Q2
	Compliance audit of Projects of Ministry of Youth, Sports and Community Empowerment	1,000	Q3
	Compliance audit of Projects of Ministry of Youth, Sports and Community Empowerment	1,000	Q3
	Special Audit of Receivables of Ministry of Tourism	1,000	Q3
	Special audit of the appeal and collection process of penalties charged for environmental offence	1,000	Q3
	Special Audit of CSR Fund of Ministry of Tourism	1,000	Q3
Adhoc Assignments	Assignments requested by other relevant authorities	3,000	Q1 / Q2 / Q3
Total hours for new audits		9,000	

Resource Summary

Total number of hours available	14,484
Total number of hours required (Pending audits +New Audits for 2021+ Non-audit work)	14,580



PERFORMANCE AUDIT DEPARTMENT

Audit Responsibility

The following is a summary of the audits planned for the year 2022:

	DETAILS	SECTOR	HRS
AWP 2022			
1	Implementation of SDGs (FW / AR)	SDG	1500
2	HIYAA Project (FW / AR)	Infrastructure	1500
3	Waste Management Corporation	Environment	2100
4	Monitoring of the protected areas and species	Environment	1200
5	Maldives Blood Services	Caring State	1200
6	Human Rights Commission	Good Governance	1200
7	Performance of project implementation by MTCC	SOE	2100
8	Backlog Audit Assignments		200
Ad hoc assignments			
9	Ad hoc assignment 1		1000
10	Ad hoc assignment 2		1000

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. The department also conducts 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 audited entities.



“

Given the fact that our environment remains the most prized asset of our country and preserving the beauty of and protecting our environment is critical to the achievement of sustainable development in our country, environmental audit topics were prioritized in the Annual Work Plan for the year 2022

”

The Annual Work Plan (AWP) for the year 2022 comprises the work to be performed by the Performance Audit Department for the year. The selection of audit topics to be included in the AWP is done as a part of overall strategic planning in the SAI.

The audit topics were generated from two sources, broadly classified as Specific Stakeholders' requests (Legislature, Government/Executives, Specific instructions of the Head of SAI, global developments such as themes identified by INTOSAI/IDI) and General issues (such as Previous Audit findings, Government views, budget papers, Media and External Reports, Priorities of Legislature, Priorities of Government).

As such, the targets assigned to the SAI via the government's Strategic Action Plan was referred to when identifying the potential audit topics. Although we have not opened up for suggestions from the general public specifically for the annual work plan of 2022, the contributions received to date from the citizen via Audit Contribution Portal were analyzed for potential audit topics.

As such, the targets assigned to the SAI via the government's Strategic Action Plan was referred to when identifying the potential audit topics. Although we have not opened up for suggestions from the general public specifically for the annual work plan of 2022, the contributions received to date from the citizen via Audit Contribution Portal were analyzed for potential audit topics.

Once the potential audit topics were identified, the audit topics were scored and prioritized to assist the SAI in deploying its resources and time efficiently and effectively to the areas with the highest risks.



During this process, series of criteria were used such as materiality (including the financial, social and political aspects of the subject matter), significance, risk, auditability, SAI mandate and impact.

Given the fact that our environment remains the most prized asset of our country and preserving the beauty of and protecting our environment is critical to the achievement of sustainable development in our country, environmental audit topics were prioritized in the Annual Work Plan for the year 2022.

Staff resources

The assessment of human resource availability indicates that the department's is short of 5,444 hours of manpower. Therefore, there is a significant need to at least recruit staff for the following posts:

- (a)** One senior auditor
- (b)** Five assistant auditors



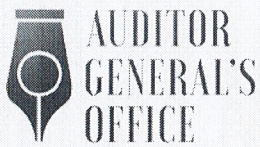
GRADE	HRS	WKS / DAYS	STAFF	TOTAL
Director	30	52	1	1,560
Manager	30	52	3	4,680
Senior Auditor	30	52	5	7,800
Auditor	30	52	6	9,360
Asst. Auditor	30	52	1	1,560
TOTAL (A)			16	24,960
<i>Less Non-Audit Work Hours</i>				
Public Holidays	6	22	16	2,112
Annual Leave	6	30	16	2,880
Family Responsibility Leave	6	10	16	960
Sick Leave	6	15	16	1,440
Management matters (50% of D&Manager's hours)				3,120
Inhouse trainings (52 hours x 15 staff)	52	01	5	780
Foreign trainings Environmental Audit (16 days x 2 staff x 6 hours) PESA-P (10 hrs x 6 months x 4 staff) ASOSAI (32 days x 3 staff x 2 hours) iCISA (20 days x 1 staff x 6 hours)				792
Maternity / No-pay Leave	6	132	3	2,376
Paternity Leave	6	22	1	132
Feeding mothers	1	132	3	396
Exam release (2 papers * 4 semesters)	6	8	2	96
TOTAL (B)				15,084
NET HOURS AVAILABLE (A – B)				9,876





Resource summary

Resource Surplus/shortage	3,124
Total number of hours available	9,876
Total number of hours required	13,000
AWP 2022	10,800
Backlog Assignments	200
Ad hoc assignments	2,000





Auditor General's Office
Gaazee Building, 1st floor
Ameer Ahmed Magu, Male', 20125
Republic of Maldives

-  (+960) 332 3939
-  [info@ audit.gov.mv](mailto:info@audit.gov.mv)
-  www.audit.gov.mv



خبرگزاری فارس: آژانس خبری فارس خبرگزاری فارس 2022 و سر
آژانس خبری فارس خبرگزاری فارس خبرگزاری فارس
خبرگزاری فارس خبرگزاری فارس خبرگزاری فارس

1243 اے اے ایف سے غور کیا گیا ہے

اے اے ایف سے غور کیا گیا ہے 2022 میں اے اے ایف کے عملے کے اے اے ایف کے اے اے ایف کے اے اے ایف کے اے اے ایف کے

2022 میں اے اے ایف	2022 میں اے اے ایف	2023 میں اے اے ایف	2022 میں اے اے ایف
کے عملے کے اے اے ایف	کے عملے کے اے اے ایف	کے عملے کے اے اے ایف	کے عملے کے اے اے ایف
	کے عملے کے اے اے ایف		کے عملے کے اے اے ایف
2,320,595	56,627,218	57,337,521	58,947,812
26,070,643	33,688,075	46,872,479	59,758,718
28,391,238	90,315,293	104,210,000	118,706,530

اے اے ایف

اے اے ایف

اے اے ایف

اے اے ایف

اے اے ایف

1,304,016	40,815,012	40,815,012	42,119,028
-	1,224,048	1,224,048	1,224,048
459,293	3,152,011	3,309,611	3,611,303
-	1,102,350	1,157,468	1,102,350
100,500	7,235,790	7,597,580	7,336,290
456,786	1,121,052	1,158,000	1,577,838
-	782,530	821,657	782,530
-	1,194,425	1,254,146	1,194,425
2,320,595	56,627,218	57,337,521	58,947,812

اے اے ایف

210

اے اے ایف

213

اے اے ایف

اے اے ایف

221

اے اے ایف

222

اے اے ایف

223

اے اے ایف

225

اے اے ایف

226

اے اے ایف

228

اے اے ایف

اے اے ایف

اے اے ایف

25,144,943	30,000,000	43,000,000	55,144,943
925,700	3,688,075	3,872,479	4,613,775
26,070,643	33,688,075	46,872,479	59,758,718

اے اے ایف

421

اے اے ایف

423

اے اے ایف

اے اے ایف

210

اے اے ایف

211

اے اے ایف

212

اے اے ایف

اے اے ایف

اے اے ایف

اے اے ایف

اے اے ایف

211

اے اے ایف

211001

اے اے ایف

اے اے ایف

211002

اے اے ایف

اے اے ایف



<u>دوره های آموزشی غیر آموزشی</u>				212
-	2,751,000	2,751,000	2,751,000	212002 دوره های آموزشی غیر آموزشی
-	516,000	516,000	516,000	212005 دوره های آموزشی غیر آموزشی
-	247,200	247,200	247,200	212008 دوره های آموزشی غیر آموزشی
-	3,546,000	3,546,000	3,546,000	212009 دوره های آموزشی غیر آموزشی
-	5,154,000	5,154,000	5,154,000	212014 دوره های آموزشی غیر آموزشی
-	234,600	234,600	234,600	212024 دوره های آموزشی غیر آموزشی
1,304,016	10,432,128	10,432,128	11,736,144	212027 سایر دوره های آموزشی
-	288,000	288,000	288,000	212999 دوره های آموزشی غیر آموزشی
1,304,016	23,168,928	23,168,928	24,472,944	جمعاً

<u>توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی</u>				213
-	1,224,048	1,224,048	1,224,048	213006 برای توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	1,224,048	1,224,048	1,224,048	جمعاً

<u>برنامه های آموزشی تخصصی</u>				221
-	196,000	205,800	196,000	221001 برنامه های آموزشی تخصصی
-	36,000	37,800	36,000	221002 برنامه های آموزشی تخصصی
-	1,045,574	1,097,853	1,045,574	221003 برنامه های آموزشی تخصصی
459,293	1,874,437	1,968,158	2,333,729	221004 برنامه های آموزشی تخصصی
459,293	3,152,011	3,309,611	3,611,303	جمعاً

<u>توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی</u>				222
-	250,000	262,500	250,000	222001 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	177,050	185,903	177,050	222002 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	7,370	7,739	7,370	222003 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	20,000	21,000	20,000	222004 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	80,500	84,525	80,500	222005 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	32,400	34,020	32,400	222006 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	210,000	220,500	210,000	222007 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	198,900	208,845	198,900	222008 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	10,450	10,973	10,450	222009 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی
-	82,000	86,100	82,000	222010 توسعه منابع انسانی، توسعه توانمندسازی دوره های آموزشی غیر آموزشی و سایر دوره های آموزشی غیر آموزشی




-	30,500	32,025	30,500	تعمیراتی، کتب خانوں اور دیگر سرکاری عمارتوں کی تعمیر و مرمت	222011
-	3,180	3,339	3,180	دوسرے سرکاری عمارتوں کی تعمیر و مرمت	222999
-	1,102,350	1,157,468	1,102,350	جمعہ	

پوسٹل سروسز کے لیے مختص کردہ فنڈز					223
-	360,000	378,000	360,000	ڈاک، ٹیکسٹ اور دیگر سروسز	223001
-	576,000	604,800	576,000	پوسٹل سروسز	223002
-	151,200	158,760	151,200	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223003
-	467,000	490,350	467,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223004
-	60,000	63,000	60,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223005
-	5,000	5,250	5,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223006
-	180,000	189,000	180,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223007
-	255,840	268,632	255,840	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223008
-	12,000	12,600	12,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223009
-	9,000	9,450	9,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223010
-	26,000	27,300	26,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223011
-	15,200	15,960	15,200	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223012
100,500	4,885,000	5,129,250	4,985,500	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223016
-	42,000	44,100	42,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223017
-	3,700	3,885	3,700	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223019
-				پوسٹل سروسز کے لیے مختص کردہ فنڈز	223020
-	33,000	34,650	33,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223024
-	77,850	81,743	77,850	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223025
-	77,000	80,850	77,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	223999
100,500	7,235,790	7,597,580	7,336,290	جمعہ	

پوسٹل سروسز کے لیے مختص کردہ فنڈز					225
-	-	-	-	پوسٹل سروسز کے لیے مختص کردہ فنڈز	225001
456,786	900,000	990,000	1,356,786	پوسٹل سروسز کے لیے مختص کردہ فنڈز	225002
-	16,565	16,565	16,565	پوسٹل سروسز کے لیے مختص کردہ فنڈز	225003
-	44,487	63,000	44,487	پوسٹل سروسز کے لیے مختص کردہ فنڈز	225004
-	60,000	105,000	60,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	225005
-	100,000	100,000	100,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	225006
456,786	1,121,052	1,158,000	1,577,838	جمعہ	

پوسٹل سروسز کے لیے مختص کردہ فنڈز					226
-	400,000	420,000	400,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	226002
-	33,000	34,650	33,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	226006
-	200,000	210,000	200,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	226007
-	25,000	26,250	25,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	226009
-	81,800	85,890	81,800	پوسٹل سروسز کے لیے مختص کردہ فنڈز	226010
-	20,000	21,000	20,000	پوسٹل سروسز کے لیے مختص کردہ فنڈز	226012
-	22,730	23,867	22,730	پوسٹل سروسز کے لیے مختص کردہ فنڈز	226016
-	782,530	821,657	782,530	جمعہ	

پوسٹل سروسز کے لیے مختص کردہ فنڈز					228
-	1,194,425	1,254,146	1,194,425	پوسٹل سروسز کے لیے مختص کردہ فنڈز	228007
-	1,194,425	1,254,146	1,194,425	جمعہ	

پوسٹل سروسز کے لیے مختص کردہ فنڈز 421



25,144,943	30,000,000	43,000,000.00	55,144,943
25,144,943	30,000,000	43,000,000	55,144,943

چونکہ درج ذیل سہولتوں کے تحت کاروباروں کو جاری رکھنا ضروری ہے

421003

-	749,000	786,450	749,000
-	246,000	258,300	246,000
-	20,000	21,000	20,000
-	8,000	8,400	8,000
-	921,675	967,759	921,675
925,700	1,743,400	1,830,570	2,669,100
925,700	3,688,075	3,872,479	4,613,775

پوسٹل سہولتوں کے تحت کاروباروں کو جاری رکھنا ضروری ہے

423

کاروباروں کو جاری رکھنا ضروری ہے

423001

پوسٹل سہولتوں کے تحت کاروباروں کو جاری رکھنا ضروری ہے

423002

پوسٹل سہولتوں کے تحت کاروباروں کو جاری رکھنا ضروری ہے

423004

پوسٹل سہولتوں کے تحت کاروباروں کو جاری رکھنا ضروری ہے

423006

پوسٹل سہولتوں کے تحت کاروباروں کو جاری رکھنا ضروری ہے

423007

پوسٹل سہولتوں کے تحت کاروباروں کو جاری رکھنا ضروری ہے

423008

مجموعاً

Meh



حَدَّثَنَا أَبُو بَكْرِ بْنُ أَبِي شَيْبَةَ عَنْ يَحْيَى بْنِ سَعِيدٍ عَنْ زَيْدِ بْنِ أَبِي عَدِيٍّ عَنْ عَدِيِّ بْنِ أَبِي بَكْرٍ عَنْ أَبِي بَكْرٍ عَنْ أَبِي بَكْرٍ عَنْ أَبِي بَكْرٍ

خبرنامه 3: نتیجه امتحان

کلیه دانشجویان که در امتحان شرکت کرده اند و نمرات آن‌ها در جدول زیر درج شده است. نتیجه امتحان

امتحان خرداد ماه سال 1401 و نمرات آن در جدول زیر درج شده است. نتیجه امتحان

✓	نمره امتحان	-	نمره امتحان	0	نمره امتحان	S	نمره امتحان
---	-------------	---	-------------	---	-------------	---	-------------

14.10.2021	38	0:10	✓	✓	-	-	-	-	S	✓	✓	✓	✓	✓	✓	-
13.10.2021	37	1:00	✓	✓	-	-	✓	✓	S	✓	✓	✓	✓	✓	✓	✓
11.10.2021	36	0:20	✓	✓	-	-	✓	✓	S	✓	✓	✓	✓	S	✓	✓
مجموع	3	1:30	3	3	0	0	2	2	0	3	3	3	3	2	3	2

(Handwritten signature)

