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## בקרחה שבשי 40 בית ההנקבת

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#### Chairman Speaking:

Good morning. Welcome to Public Accounts Committee, Parliament. Honorable Girish Chandra Murmu, Comptroller and Auditor General's Office of India. And Auditor General, Hussain Niyazy, Auditor General of Maldives. And I would like to welcome Deputy High Commissioner, Indian Embassy and, also staffs of CAG office as well. Thank you very much for giving us the opportunity to meet today. I will take a break till the prayer time. (After the break) I will start. I will just let our colleagues know that MoU was sign between Auditor General's office Maldives and Auditor General Office India (CAG). So, which in return would provide technical support to Auditor General Office in Maldives, which is very crucial for the work that we do in Public Account's Committee. We have to ensure that taxpayer's money is spent for what it is directed to, I mean when we pass the budget annually. So, we have to, ensure the value for money and whether its spent according to the laws and regulations of Maldives. So, I am very happy that this MoU has been signed between the two countries. So, I would first give opportunity to our members, Public Accounts Committee members to introduce themselves. So. First I will start from left, you start.



#### Member of Vilifushi Constituency Hassan Afeef Speaking:

Thank you very much chair. My name is Hassan Afeef. I am, I represent Vilifushi Constituency. And it's an honor to have you here with us. And I think, I am sure it will be getting a very valuable information from yourself. And please also excuse me because I have to take over the chair of the Parliamentary sitting now, at 12 o'clock. Please excuse.

#### Member of Dhaandhoo Constituency Yaugoob Abdulla Speaking:

Thank you. My name is Yaugoob Abdulla. I represent Dhaandhoo Constituency. I am also a member of CA Maldives. Thank you.

#### Member of Kaashidhoo Constituency Abdulla Jabir Speaking:

I welcome you, first of all to this very important Committee of Parliament. We have a very big issue to discuss. India is very big country. We are very small. India will have lots of knowledge, experience. We are talking about public finance of Republic of Maldives, in this very important committee. My constituency is, Kaashidhoo constituency. This is male' Atoll. And very poor we are. Being just, we smell only dollar in our Constituency. Because, I don't support to the government. That's why don't know what is happening in this very important Maldives and democracy we are providing all the things. Once again I welcome all of you. Thank you very much.

### Member of Maradhoo Constituency Ibrahim Shareef speaking:

My name is Ibrahim Shareef, I represent Maradhoo Constituency in Addu city. It gives me great pleasure and it's a very honor for us to have the Controller and Auditor General of India here, this morning. India is a great friend of ours, a close neighbor, and a country which is always there for us whenever we need its help. I am sure the MoU you have been signing this morning will go further in enhancing, and strengthening the work of our AG's office. I am sure it will greatly help in carrying out AG's responsibilities and AG's attached to this committee. So, without further comments I will once again welcome you. Thank you very much.

### Member Hanimaadhoo Constituency Abdul Ghafoor Moosa speaking:

My name is Abdul Ghafoor Moosa. I am from Hanimaadhoo constituency. I am the north; I mean the north area representative.



#### Chairman Speaking:

Thank you. Now I would give the opportunity to honorable Girish Chandra Murmu, to address the committee. I apologize that we have few today here. I mean we had 8 members today out fourteen. But, one is very very sick, so he couldn't. And two of them are out of the country. So, I apologize for that. Please carry on.

#### Comptroller and Auditor General of India Mr. Girish Chandra Murmu Speaking:

Thank you, your excellency Mohamed Nashiz, Chairman of the Public Accounts Committee. Mr. Yaugoob Abdulla, Vice chair of the PAC. Honorable Member of Parliaments and the member of PAC. Indeed it is a pleasure here today to be with you. We were little bit delayed. I am sorry for that, we have certain problem in the morning because of the woot. We are really very happy that between the two supreme audit institutions we could signed an MoU yesterday. And that will take us very long in our mutual corporation, and also strengthening one another and drawing up on experiences from both the countries. Your excellencies, the country is you know, not small or big, it is an institution. It is a democratic institution you have, and we also have a democracy. That is the very common factor and we have a very common heritage and cultural ties first time memorial. I would like to reaffirm that India is always, you know respecting the valued neighbors, always we have an that policy and definitely we are very strong relation with the Maldives. Yesterday we had an agreement. This will give as come opportunity, not only to strengthen the institutions. As you have mentioned, the supreme audit institutions are created by the constitution, both in India and here also and empower under the various acts to assist the Honorable Parliament or the people's representatives which functions through various Committees. In India also we have Estimate Committees. We have got Public Accounts Committee. We have Committee on Public Sector Organization. Public Enterprises are there. So, the activities, the functioning or the financial management of those things are being audited by us and it is through these Committees. The accountabilities enforced in the parliament to the, So, that the executive, including the elected as well as the Civil Service, they are all call for their accounts there and that is where the CAG assist in India through various audit we have been carrying out, and perhaps those are very effective in maintaining transparency and good governance. The MoU we have exchange yesterday, and we have made a commitment, that we are learn that, here also the IT audit and use of technology has been taken up in a very right earnest and lot of progress has been made. We are also have experience and we are also time to time strengthening ourselves, how



to you know, develop protocols and methodologies to can IT audit more lowest or more meaningful. Similarly, we have also develop a protocol, and we have develop recently release some manual for Environmental and Recourse accounting. Environmental auditing is important for the substantial ability as global in a sustainable development goal and climate change have becoming an issue. whether it is an develop or developing country. Everybody is touched upon various issues, and we also been a large democracy also a big country, we have also different diversity. We have a developed area, we have an under developed area, we have different communities and ethnicities, there is a poverty and also we have local bodies. Honorable member is said, mentioned about that, the poverty, and the poor area. We have also got that area. Also, the local bodies, local self-government. We have large no of Panchayati raj institutions, and the urban municipalities. They also are to know how the recourses are been raised, how recourses has been managed, how expenditure is been managed, and what kind of plans and programs they required to implement for the benefit of the public. And we are also going to undertake that kind of audit. Earlier it was left to the local self-government and the state government. But we are giving them tactical guidance. But we are now planning to come full fledge. So, that the large amount been spend is spend properly, effectively for the benefit of the people. That's why a professional organization, or professional standard in our supreme audit institution are required. So, continuously we are striving to strengthen ourself. And we are part of the global community, the global organization the supreme audit institution. We have different Committees, different Forum to exchange the ideas. And we participate in something chair also. On that count, I would like to say that we have assured that will help how to the capacity building wherever it is required. I have invited the Auditor General and team to come India. On this occasion, I would like to also invite and suggest rather, the Honorable Committee to also come to India and see how the committees are functioning. So, that will give you and a proper know kind of an incite as in how in the democracy the Committee's rule and how effective and how it can be much more effective. So, these are the issues we have deliberated, and we extend our commitment in whatever way. And we have already invited them to come there. Even the training facilities are open. So, that training can be done. And as you, in the beginning you have mentioned about the project finances and project implementation, cost effectiveness. We have been doing, because we have large number of navaratnalu bills, large corporation public sector undertaking like you. Or NGC or else in the energy sector and in the infrastructure sector we are auditing now for the very long time. Also, we have been doing the



resource auditing in terms of auditing the mines and minerals. Also, we have been doing some kind of coastal regulation zones auditing also. We have a mandate as the constitution has given us, wherever the government money is been spent in largely, whether it is a board corporation, local body or even an anybody, the auditor general can get into this thing, and look into the activities and functioning, not only the policy point of view, but also from how it is being implemented effectively, we are able to do. I believe you have also a very roves framework here. The Auditor General has you know take and up these kinds of things. This will definitely add, a compliment a government functioning of a democracy to ensure each and every penny is spent properly, so of the benefit of the people. We are very fortunate today; we could meet you. We had to, we would like to hear from you, wherever we are required to do from our point of view or assist or any kind of an assistance, we are always there, that I reaffirm that we definitely standing behind you. Thank you.

#### Chairman speaking:

Thank you very much. It's a great honor to have you here today with committee and thank you for the invitation. And yes, we look forward to enjoy the and learn from the experience most probably we would get from the invitation that you have forwarded. I thank on behalf of the committee for the invitation. And I believe that through the experience from supreme auditing institution like in India, you could learn a lot in terms of accountability and value for money and how you hold the institutions and agencies accountable for the procurements and the projects that being undertaken on behalf of the government. So, that is an interesting area for us, and we look forward to get that experience. And I would now give the floor to our Auditor General honorable Hussain Niyazy.

#### Auditor General Hussain Niyazy speaking:

Thank you Chair and thank you members of the Public Accounts Committee for receiving Honorable Mr. Girish Chandra Murmu, Controller and Auditor General of India and the delegation from the CAG's office along with the High Commission delegations. We are very pleased to actually see that the Public Accounts Committee is a very active committee. And we have a very experienced MPs. And the support and the enthusiasm from the Public Accounts Committee members is one of the driving factors to that we incorporate in the audits. And we tried our best to work with Public Accounts Committee and address the concerns in the audits. so, and we also seen that



the Public Accounts Committee is very supportive of the work of the Audit Office including giving us the resources and we give the assurance that we will try our best to build the capacity and address the concerns of the Public Accounts Committee. And in fact the assurance from CAG's Office in building the capacity of the our office, is actually is an entitling factor that. So, that we can deliver our mandate and conduct better audits that are useful to the Public Accounts Committee and for the public is as well thank you so much.

#### Chairman Speaking:

Thank you, Auditor General. And I would like to highlight that, so far, the works that Public Committee has assign to our Auditor General had been carried out competently and in time. So, that even during the covid we had a very good working relationship with the Auditor General. So, we had certain reports come on time, and we were able to tackle certain sensitive issues in real time. So, that we could take the necessary measures and move forward. So, yes, we work very closely. And we try to maintain the independence of the supreme audit institution in Maldives. In Maldives, we Public Accounts Committee actually looks evaluates budgets of Auditor General office. And then the budget will be sent to the floor and passed. So, before the national budget is passed, Auditor General budget is already passed from the Parliament and it become part of the national budget. So, that is just to make ensure that our Auditor General office has an independent, without influence from the government in terms of budgetary issues. So, before we conclude our meeting and head to lunch, I would have gives opportunity to Members of the Committee to express their feelings. Honorable Abdulla Jabir, Kaashidhoo Constituency.

#### Member of Kaashidhoo Constituency Abdulla Jabir speaking:

Good morning. Now I believe, okay we are doing lots of audit reports, and no proper action has been taken, had been taken during the currency of long time in the past. I was a Public Committee chair; we did lots of reports that continuously doing. I found no improvement. The reason why we need to understand much expert people, much bigger audience of problems, and much bigger expertise. I Thank you very much that the availability from Indian professionals and the government are trying to educate our people, and our committee, and our government. I would like you to suggest, President Ibrahim Mohamed Salih and the team of government, Ministers. Of course, we are bringing budget here. Every time we deliberate lots of things in the budget. And we



make sure we are making accountable the government. The government is the most important party to make sure implement in accordance with Auditor General's decisions are the entities decisions to implement. And, but I don't see this is happening. So, why this is not happening. So, almost we have all the thieves who are making the decisions. So, all the thieves, and on more thief, all the thieves together they can't make any decisions. With dishonorable, dishonorable management is very dangerous. Because first of all, my believe we are tax payers money operating. Now we tax is implemented. So, the more important is now, I don't say which one is wrong. And where is going wrong. What I am saying we need to be more importantly to understand an education; of course, India was very lucky. English people, they came. They put systems. Sri Lanka was very lucky. They had some systems. We don't have any system because we were not under anybody. We were freedom country. So, today we need from Indian experts, how we can maintain leakages, government leakages, where we are borrowing money from are neighboring countries. Because we are not managing properly our finance. And this is what we have been telling for Finance Minister and President and everybody. We supported to bring this government because we want accountability to be at a maximum. Given the short time, I hope you understand my requirements, my request, Excellency. I am not a MDP member. I am DRP, and I am very much against to the system operating. Close by friendly countries also they should educate us going forward. Thank you once again. Thank you very much.

Chairman Speaking:

Honorable Ibrahim Shareef, Maradhoo Constituency.

#### Member Maradhoo Constituency Ibrahim Shareef Speaking:

Thank you Chair. In fact, as of now I will not repeat about the past. The Auditor General's Office is doing exemplary work. They contact audits in a timely fashion and our committee's work is being greatly helped by the assistance offered by the Auditor General's Office. Thank you, Auditor General, for that. And I am very happy that the Controller and Auditor General of India has offered assistance in training our Audit Office staff. I know it will go very far in carrying out their responsibilities. And I am also glad that you offered our committee for a visit India. I know that the way the Indian Public Accounting Committee operate. They have great experience. And in fact, we are a very young committee and until very recently we never had a properly functioning Public Accounting Committee in the Maldives. So, I am sure that we will learn a lot. And we look forward to go to India to gain experience from the very experienced expert committee of India. Thank you very much for giving this opportunity. Thank you.



Honorable Yaugoob Abadullah, Dhaandhoo constituency.

#### Member of Dhaandhoo Constituency Yaugoob Abdullah Speaking:

Thank you again. And we were really happy that you are here to meet us. And I am really happy, because you already invited us to visit India, and what I mean is, their main purpose of it is to for capacity building, and not only, I mean in, my mean is not only for the Public Accounts Committee. But to the whole Maldivian. Because, we have CA Maldives now. And there are so many accountants, even the government is also undertaken a project of capacity building, specially, in accounting and auditing in this accounting profession. So, in this time I think it will be very very helpful if we can use this opportunity for that capacity building. Because, our this accounting profession is actually develop so much, because of mostly the help from India and Sri Lanka. And we really appreciate that. We always appreciate that. Because, without your help we could not come to this point. And but still we lack some areas. And we need so much of help and assistance from India and Sri Lanka, specially in this accounting and accounting profession. So, we really need this help, and we appreciate that. And the mean time I would like to highlight that, yes, we have full majority in the Parliament. I mean the MDP, and we all belong, MDP all belongs to the government. And we have super majority in the Parliament as well as in this Public Account's Committee. But it doesn't mean that we are, we are compromising our accountability and the transparency and all the other good measures that we had to maintain in accounting and in this profession. So, we always try to maintain, we always try to accountable the government. But still, we need some, because being a Member of Parliament doesn't mean that we all should be, even being in the Member of this Committee doesn't mean we should be accounts or auditing background. But still, we need to know some basic things. We need to know some basic ideas of how to accountable. How to maintain the Public Accounts in the at least acceptable manner. So, we need to learn. We need to know the experience and guidance from these areas. And our, from on behalf of whole committee, I thank you for your invitation and we are really looking forward that. And thank you very much.

#### Comptroller and Auditor General of India Mr. Girish Chandra Murmu Speaking:

Thank you, your excellencies, for your inciting to the things and I really appreciate that you have given us a time. we have made a great straight when your, when you have given an independent to the Auditor General. That is the starting point to enforce the



accountability. That is the core. Because there should be in a position to really point out what is right, what is wrong. Now you, Honorable members of the committee, on behalf of the People's Majlis. You are, than you can have this kind of incites to see that how corrective action can be taken and what kind of responsibility we can be fixed. In our system, the PAC's recommendations are implemented. And action taken report is taken. The finance department of the ministry Is the nodal. After the PAC's meeting, whatever recommendation goes, that is action taken report is monitor by the Finance Ministry. And the next PAC all the time appropriate. The PAC again discusses on the implementation. Also, we have some certain kind of relations with the law enforcement agencies from the reports of our. They can take it up investigation and enforce the accountability. So, these are few things, I think that's why I thought I rather recommended, suggested that you should come and see the system there. Of course, Auditor General will be coming with the team. And will be discussing further how to carry out the agreement which we have now signed. Which are the areas and how we can expand those areas also. So, that we can mutually beneficent, mutually strengthen each other. Because in a globalized system always we draw various lessons from various countries. And we have lot of this kind of regional associations also. So, I thank you very much for giving us a valuable time. Thank you very much.

#### Chairpman speaking:

Thank you very much your excellency. And I take this opportunity to thank Indian government for the continuous support that has been given to the Maldives. So, thank you very much. And would you like to? Please.

#### Chargé D'affaires of High Commission of India Male' Mr. Rohit Rathish Speaking:

Good afternoon, Excellency Nashiz, Excellency Abdhulla, Excellency Jabir, Excellency Shareef, Excellency Moosa. So, Controller and Auditor General of India. Distinguish senior colleges from the Controller General office in India. Auditor General Sir of the Maldives, your colleges, my own colleges. Thanks, So, first I like just thank Excellency Nashiz and his colleges for giving us a time to meet with you. I know you are exceedingly busy these days and you have a budget session also coming up. So, I just wanted to put the diplomatic relationship and the bilateral relationship in focus here, with regard to the visit from the Controller and Auditor General of the Republic of India. So, when we talk of relationship today, it's easy to notice the projects, the programs, the activities that we do in terms of the lines of credits, the grants, the



capacity building programs, the defense and security partnership etc. What actually lies of the heart and soul of this India Maldives relationship today and what we the High Commission and the Ministry of External Affairs' as well as the broader government of India stands strengthen is, the strengthening of institution of democracy. Constitutional Authorities independent institutions like, the Auditor General office of the Maldives, and the CAG of India. Their collaboration actually strengthens the bilateral relationship and roots and strengthens democracy that we find today is vital. Not only for the countries themselves India and Maldives, but also, for the bilateral relationship. We find that the strengthening of these institutions, their collaboration is now is underpans the diplomatic relationship that we have. We have concluded several MoU's in the past. But we feel that with the visit of our Controller and Auditor General, one of the most important MoU's we have signed, the strengthening of these two independent institutions and their work. Well, I think lay the foundation for a most secure democracy, more secure democratic relationship between our two countries. That's pretty much what I wanted to say, and I also want you to thank you in advance for lunch. Thank you.

### Chairperson speaking:

Thank you very much. So, I will conclude the meeting and we can had to lunch. Thank you very much once again.

