

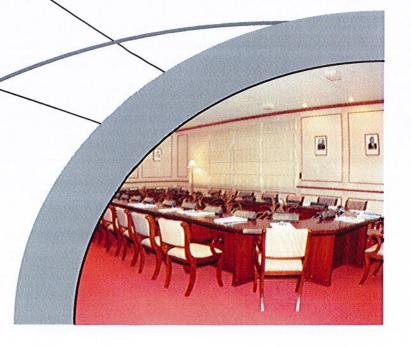
المرامة الله وعرب

# تروه رُمَرَوُ مِرَقِعَ 2019

مَعْ عَلَى مُورِدُ مُرْدِدُ 2020 وَسَرَ مُرَدُو وَ هُو مُرَدُو وَ مُورِدُهُ مُورِدُهُ وَ مُرْدُودُ وَ مُرْدُودُ مُرَدُودُ مُرَدُودُ مُرِدُودُ مُرْدُودُ مُرُدُودُ مُرْدُودُ مُرْدُودُ مُرْدُودُ مُرْدُودُ مُرْدُودُ مُرُدُودُ مُرْدُودُ مُرْدُودُ مُرْدُودُ مُرْدُودُ مُرْدُودُ مُرْدُدُ مُرُدُودُ مُرْدُودُ مُودُودُ مُرْدُودُ مُرْدُودُ مُرْدُودُ مُودُودُ مُودُودُ مُودُودُ مُودُ مُرّدُودُ مُرّدُودُ مُرّدُودُ مُودُودُ مُودُ مُودُودُ مُود

2019 26803 21

سري سريرة في المريدة 19/ML/2019/23



1	0	-	
1		,	_

2	1.0
٢ ٢ ٢ ٢ ٢ ٢ ٢ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١	2.0
و در در و در	3.0
٠ × رچ د دُسَارُهُ و بُرُورُهُ و بِهِ دِي	4.0
﴿ عَمْدُ عَنْ مُرْوَدُ مُرْدِرُ وَمُرْدُو وَرُونَ مُرْدُو وَكُونَ وَمُرْ دُرَيْرُو مُعَافِي مُوْسِمِوْ: 4	4-1
رُجِ عَهِ عَسْمَوْ رُوْرِدُ 2020 وَسَرَ رُرَيْدُ فَغَعْ دُرِوٌ بِرَسَمْ هُ وَرِ سَرِعَ وَ رَبَرُوهُمَّ دُوْدُوْرِ	4.2
و ١٥٠٥ ١٥٠٥ و در كار في الرام محدة الله الله محدة الله الله الله الله الله الله الله الل	Ś
﴿ عَلَى مُعْرَدُو مُرْدُو 2020 وَسَرَ مُرَكُودُ وَخَوْدُ مِرْدُورُو مُدُرْ مِرْدُمُ وَدُورُونُ مُنْ وَعُرُورُو مُنْ اللهِ اللهُ اللهِ الله	4.3
ا توج و مرشوش الم	5.0

عُرُورُ 2: رَجِهِ بِدِيْ





مرمرهری دورد در دردد.

سَرَسْرَهُ تَد: M19/ML/2019/23

## مَعْ عَمْ مَرْوَدُ مَرْدِرُدُ 2020 وَسَرُ مُرَيْدُ وَجَهُ وَجَهُمُ مَرَاءُ وَهُ وَعَمْ وَجِرْمُرُمُو مُرْجِعِدٌ عِرِيدُ الْمَارُمُورُ سِرِيدُو وِدُهُودُ بِرِيْجُ

## 1.0

## 2.0 مُوجِ وَمِ رِخْسِرهَ وَمِرْمَ وَمُرْمَرُةٌ خُرْهُ مُرْمَدُ

- 1. بسرعة مُرِيرُهُ وَسُمَعُ وَيُرْمُونُو سُرَّعِيْ (وَيُدْمِرُهُ)
- 2. وَوَ مَرُوْسِ عُرِمِيُّو وَ مُرْهَ مُرْ بَرُهُ فِرَاللَّهُ مِرَدُّ فَ وَ وَ وَكُرْمِيرُو مَرْمَهُ)



- 3. وَمُوْرُ وُرِمُودُ وَسُرْوَمُ مُومُرُو مُعْمِرُو مُعْمِرُو
  - 4 رُوْرُ مُرِمِدُ وَمُرْهَدُ مِرْهُمُ مِوْرُبُ وَعُ
- - 6. مُحْرُدُ وُرِيْدُ وَمُرْهُ رُسُرِيْ وَبُرُورُ
  - 7. ووور عراري ويره يو برسي بروو
  - 8. दैर्वह दैरते देवके तेर्रह रेविही
- 9. رَوْدُ رُودُ وُرُورُ وُرُورُ دُرُورُ وُرُورُ وُرُورُ وُرُورُ وُرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ وَرُورُ
- 10. تَكْوُرُدُوْرِ دُوْرُ وَرُبِرُو وَمُرْبِرُو وَمُرْفِرُ وَرُسُورُ بُرُصُورُ وَمُورِدِ وَرُدُوْمِهِ وَ
  - 11. مُرُور مُرمَّدُ وَسُمَّةُ مُرَكِّهُ مُرُورُ مَ سَعِوْ
  - 12. وَوِقْ مُرْمَدُ وَمُرْمَدُ رَفْعَرُ وَفَرَدُ وَسَنْوُ مُرْسَوْ
    - 13 نَا يَا وَكُوْ كُرِيرُهُ وَكُوْهُمُ مُرْكُوْ مُرْكُوْ مُرْكِوْ
- 14. وَمُ مُوَّمِعٌ عُرِيمًا وَمُوَمَ يُسَامِعُ وَبُرُووْ وَمِهِ وَ

## 3.0 ב ברתם שבשת כ ברשם בשל של של בנו את הל של של ב ברוב ברתם

כ כרושו באישיע מרפכים מרומים על הפוצות

- رَّهُ مَرْمُوْ وَ مَرْمُوْ وَ مَرْمُوهُ مُرْمُو وَ مَرْمُوهُ وَمِرْمُ وَمُرْمُو وَمِرْمُ وَمَرْمُ وَمُرْمُو وَمِرْمُ وَمُرْمُو وَمَرْمُ وَمُرَمُو وَمَرْمُ وَمُرَمُو وَمَرْمُ وَمُرَمُو وَمَرْمُ وَمُرَمُ وَمُرَمُو وَمَرْمُ وَمُرَمُو وَمَرْمُ وَمُرَمُو وَمَرْمُ وَمُرَمُو وَمَرْمُ وَمُرَمُو وَمُرْمُو وَمِرْمُ وَمُرَمُو وَمِرْمُ وَمُرَمُو وَمُرْمُو وَمِرْمُ وَمُرَمُو وَمُرْمُو وَمُرْمُومُ وَمُومُ وَمُرْمُومُ وَمُومُ وَمُرْمُومُ وَمُرْمُومُ وَمُرْمُومُ وَمُومُ وَمُومُ وَمُومُ وَمُومُ وَمُومُ وَمُرْمُ وَمُومُ وَمُومُ وَمُومُ وَمُومُ وَمُومُ وَمُومُ وَمُرْمُومُ وَمُومُ وَمُومُومُ وَمُومُومُ وَمُومُ وَمُومُ وَمُومُ وَمُومُومُ وَمُومُومُ وَمُومُ وَمُومُومُ وَمُومُ وَمُومُ وَمُومُومُ وَمُومُومُ وَمُومُومُ وَمُومُومُ وَمُومُ و
- 3.2 وِسِرَسُهُم يَرُو وِسِّرَسُونَ مَرْسُونَ مِرْسُونَ مِرْسُونَ مِرْسُونَ مَرْسُونَ مَرْسُونَ مَرْسُونَ مَرْسُونَ مِرْسُونَ مِرْسُونَ مِرْسُونَ مِنْسُونَ مُنْسُونَ مِنْسُونَ مِنْسُونَ مِنْسُونِ مِنْسُونَ مِنْ مُنْسُونَ مِنْ مِنْسُونَ مِنْسُونَ



## 4.0 ترج و د سادياه تيرد ترويرو و دي:

رُورْدَرُهُ وَ وَجِهُ دُورِهُ وَ فَرَدُورُو دُورُو 2020 وَسَرَ دُرُرُدُ وَوَلَامٌ فَعَ فَ وَسَرَدُورُ وَ دُرِي 2019 وَسَرَ دَرَيْرُو وَ فَرَ صَارَوْرُودُورُهِ دَ وَرُسَوَ رَغَالِمُ الْمَارُورُورُورُورُورُورُورُورُورُورُور

مُرِهِ، مُرِّهُ مُرْهُ مُرْدُودُ مُرْدُرُدُ وَسِمْ هُمْ مُرَدُو وِسِمْ هُمْ مُرُهُ وَدُودُ وَسِمْ هُمْ مُرَدُودُ وَسِمْ هُمْ مُرُودُ وَسِمْ هُمْ مُرُودُ وَسِمْ هُمْ مُرُودُ وَسِمْ هُمُ مُرَدُودُ وَسِمْ عُرَدُودُ وَسِمْ عُرَدُودُ وَسِمْ عُرَدُودُ وَسِمْ عُرَدُودُ وَسِمْ عُرَدُودُ وَسِمْ عُرَدُودُ وَسِمْ عُرِيدُ وَسِمْ عُرَدُودُ وَرَدُودُ وَسِمْ عُرِيدُ وَسِمْ عُريدُ وَسُورُ وَسُ

## 4.1 مَوْعَد فَسَرَوْدُ مُورِدُ وَسُرْدُو وَرُدُ مَرْدُو وَرُدُ 2020 وَسَرَ مَرَيْدُ وَفَقَ مُوْسِورُ:



#### مُحَدُّدا: تَوْعَد فَرْمَنُو تَرْرِدُو 2019 وَمَرَ رَرُنُو مَعْقِدٍ 2020 وَمَرَ رَرَبَرُو وَوَقَدُ رَرَرُو وَعَ فَعْ فَرَدُو وَمَعْدِ، 2019 وَمَرَ رَرَبُو وَمِعْدِهِ مَرْمِدُو مَعْقِدُ مِرْمَانُو مَعْقِدُ مِرْمِهُ وَمِدْ مِرْمُدُو وَمِرْمِهِ مَرْمُو و

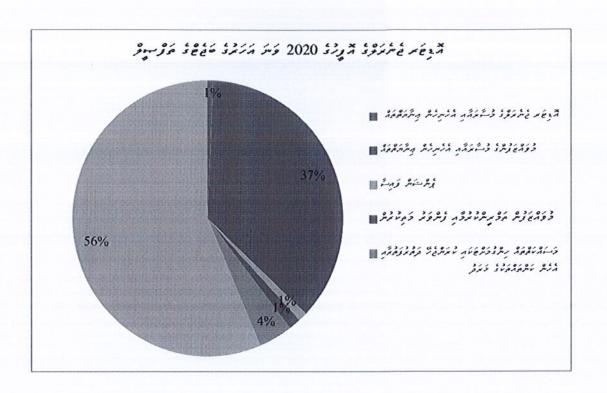
مُوَوْ 1: شَوْعَدَ فَطْمَرُو شَوْدُو 2019 وَمَرَ مُرَدُوْ وَوَقُو مُرَدُوْدُوْ وَمُرَدُّوُونِهُ عَوْجُوْ دُر رِسُمُونُو مَدِسُورُونِدِ مَوْدُ (وِحْسَائِمَةَ وِحْ)

-	, , , , , , ,		and the second s	and the second s	and the second second second
:2	يزوسية	3272 75 2019 444 18454	2020 وند درزو زودو دودو	3252 52 2019 2452 3264	3353 55 2019 3436 55886
		(نروتر)	(نروژ)	(نیر-) / بینر (نیونه)	(ټیر-) / میڅنر (%)
	فقد بنده مند	57,487,749	60,928,650	3,440,901	6%
210	בנצים לתיחיל נותל באל	39,223,140	44,778,818	5,555,678	14%
213	ژیئرستگیر، ڈیمٹویونکڈڈ ڈوکٹی ٹیٹریکر میر ہو رڈوکیکڈ نٹیر ڈیٹر در زیب	1,140,972	1,247,400	106,428	9%
221	ترفيز وفيل المرود ومزو	3,162,413	4,894,286	1,731,873	55%
222	א מי מינו שנים לל יושל ינ מניי ניתוכנ שיתכי נק תיקב מצ	749,083	822,242	73,159	10%
223	אנים נתבכת שינים בפלפל לאל	6,943,886	5,923,282	(1,020,604)	-15%
225	הל תי ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל ל	1,427,453	1,740,755	313,302	22%
226	באבר ל לבל לנו בל	3,964,432	668,330	(3,296,102)	(83%)
228	المدودة من رسومدر مد الموسوع	876,370	853,537	(22,833)	(3%)
TENT	323 3645 332	2,552,469	3,978,046	1,425,577	56%
423	הנים תימובית שינים לבנה לבנים נהינה	2,552,469	3,978,046	1,425,577	56%
	ڏر ڏڙڙ	60,040,218	64,906,696	4,866,478	8%

## مُوَوْدٍ: حَرِجُهِ خَرْمَوْدُ حَرِدُو 2020 وَمَرْ مُرْمَدُ وَوَلَا خَجْهُ وَمِوْمِهُ خَرِوْمِنْ وَمِوْمَدُ وَوَلَا وَمُوْمِدُ وَوَلَا

ئۆرسىپۇ	2020 وَسَرَ رَرَبُرُو وَسَوَ رَرَبُرُو وَسَوْعَ (مُرُورِدٌ)	\$\$ \$\frac{2}{2}2
מיל ביל ביל ביל הוקול הוקול החלולה החלולה	795,000.00	1%
פים ביים ביים אל המיינית הְינית המיינית הְינית המיינית היינית הי	43,983,818.40	36%
بر شهر ترب	1,247,400.00	1%
פרגונית הפתומת בת ליחלה בתמקות פרגונית הפתומת בת ליחלה בתמקות	1,740,755.02	1%
מרים הם המינה בינים אל בניבול הייקנית מינים המינים בינים בינים בינים בינים בינים בינים בינים בינים בינים בינים המינים בינים ב מינים בינים בי	4,894,286.43	4%
وِرْهُ رِدْمُرِ رَبْرُقْر	67,995,436.32	56%
دُرِ غُرُورُ	120,656,696.17	100%

120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,000,11 | 120,000,000,11 | 120,000,000,11 | 120,000,000,11 | 12



4.2.2 وِسِمُ هِي دَوْ وِسُرْمُ وِسُ مُورِدُ دَعَ عَرْمَوْ دَوْرَدُ عُلَمَوْ مِورِدُو مَرْدُ مَا مِورِدُو دَرُو دَوَرَبُو مِهِ 54.4 (وَسُرَّعُ مُورُدُ رِّدِمُ هُ رَحَعُودُ) وِوِدَاثُو مُرْوِدُنَا مُورِدُانِهُ مُورِدُنْ ال



- 4.2.4 قَيْظَهُ فَيْرَهُوْ قَرْبِرُوْ وَسَّمَ ثَاءَ نَوْتَرِهِ، 2019 وَمَرَ دَرَيْدُوْ وَرُ تَدَهُمُ وَرِدُوْ وَرَدُوهُ وَالْمُوهُ وَالْمُوهُ وَالْمُوهُ وَالْمُوهُ وَالْمُوا وَالْمُوالِولُولُولُوهُ وَالْمُوا والْمُوا وَالْمُوا وَالْمُوا

## 4.3 حَدِيْ عَدْ فَرْمَوْدُ حُرْرُدُ 2020 وَسَرَ مُرَارِدُ فَعَقْهُ وَرِوْسِرُورُو مَدْ مِوْسِمُ دُودُورُهُ

- 4.3.2 كَرُو مِرْدُ وَرِّبِ دِيْرِ مِنْ مِنْ وَهُو مِنْ مِنْ وَقَوْدُ تِرِدُورُدُ وَمِرْ مُوْفِي دُوْ وِمِرْسُومُ وَمُرْدُورُ وَمُورُورُ وَمُورُورُ وَمُورُورُ وَمُورُورُونُ وَمُرْدُورُونُ وَمُرْدُونُ وَالْدُونُ وَمُرْدُونُ وَالْدُونُ ولِي مُولِدُونُ وَالْدُونُ وَالْدُونُ وَالْدُونُ وَالْدُونُ وَالْدُونُ وَالْمُونُ ولِنُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ ولِنُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ ولِنُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُونُ وَالْمُ وَالْمُونُ ول

﴿ مَعْ مَ مَرُودُ ﴿ وَرَدُ 2020 وَسَرَ رَرَكُو وَ وَلَا مَا مَرُهُ وَوَلَا مَا هُو وَرَا مَوْرِهُ وَرَدُ ورَا وَرَدُ وَر

## 5.0 مُرْجِعُ سِرِسُرُوْسُ:

مَنْ عَمْ مَ مُورَدُ دُورُدُ 2020 وَمَنْ رَرَيْدُو صَفْعٌ دُودُونُورٌ وَلِودُرَمُ نَوْجٍ دُو 2019 وَمَنْ رَرَيْدُو 51 وَمَنْ مُرْدُودُورُ مُرْدُورُ وَمَنْ رَرَيْدُو وَمُؤْمِدُونُ مِرْدُورٍ :
 مُدْرَثُونُودُ دُرِ دَاعْ وَمُكْنُورُ وَدُرُورُ مُنْ رَجِي دَرِ رَّبِي يُرُوفُونَ رِدُسْ وَمُرْدُورُ مُنْ مِرْدُورٍ :

5.1 2020 وَسَرُ دَرَمَرُهُ مَدُومِهُمُو وَ فِي وِرَسُ اللَّهِ فَي مَرْمَوْ وَ اللَّهِ وَرَدُ اللَّهِ مَدُومَ اللَّهِ وَمَرَدُ وَفِي وَاللَّهُ وَفِي اللَّهُ وَمِرْدُ وَفِي اللَّهُ وَمِرْدُ اللَّهُ وَاللَّهُ وَمِرْدُ اللَّهُ وَمِرْدُاللَّهُ وَمِرْدُاللَّهُ وَمِرْدُاللَّهُ وَمِرْدُاللَّهُ وَمِرْدُاللَّهُ وَمِرْدُاللَّهُ وَمِرْدُاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّالِي وَاللَّهُ وَاللَّالِي وَاللَّهُ وَاللَّالِمُ وَاللَّهُ وَاللّلِمُ وَاللَّهُ وَاللَّاللَّهُ وَاللَّهُ وَاللَّالِمُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللّ ومُواللَّا اللَّهُ اللَّهُ اللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَاللَّهُ وَالل

5.2 مَرِ مَرْجُ عَرْمُ وَ مُرْوَدُ وَهُولَ سَلَهُم مِرْوُسُهُ وَمُرُودُ وَهُورُ وَهُرَا وَمُرَاسُهُ وَسُ وَجِورُهُ وَهُورُونُ وَهُرَاسُهُ وَسُ وَجِورُهُ وَهُورُونُ وَهُرَاسُهُ وَسُورُ وَهُرَاسُهُ وَسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُورُ وَمُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُ وَهُرَاسُورُ وَهُرَاسُ وَهُرَاسُورُ وَهُرَاسُورُ وَهُرَاسُ وَهُرَاسُورُ وَهُرَاسُ وَهُمُ وَمُورُ وَهُورُ وَمُورُ وَهُورُ وَهُورُ وَمُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُورُ ومُورُورُ ومُورُورُ ومُورُورُورُورُ ومُورُورُ ومُورُورُورُورُورُورُورُورُ ومُورُورُورُورُ ومُورُورُ ومُورُورُورُورُورُورُورُ ومُورُورُ ومُورُورُورُ ومُورُورُورُ ومُورُورُورُورُورُورُورُورُورُورُ ومُورُورُورُورُورُورُورُورُورُورُورُورُ ومُورُورُورُ ومُورُورُورُ ومُورُورُورُ ومُورُورُ ومُورُورُورُ ومُورُورُ ومُورُورُ ومُورُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُورُ ومُورُورُ ومُورُورُورُورُورُورُورُ ومُورُورُ ومُرُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ ومُورُورُ

وٍدًّ دِرْيَ هُمُور وَسُ مُرْسُرُ وَسِوَا دِيَسُرَةً وَمُرَدُ وَ بِهُ عَادَ الْمَدُودَ وَمُرْوَدُهِ وَدُودُور عَرُدُودُورَ عَرَدُورُورَ وَمُرَهُمُودُ وَ مِرْيَعُ وَلَا مُرْمُورُ وَمُرَاءُونُو وَ مِرْيُعُ مِدَ دِرْيُ وَمُرْمُرُ وَ مِرْدُونُ وَ مُرَامُونُ وَ مِرْدُونُ وَمُرَاءُونُو . وَفِي إِرْدُ رُمَرَاءُونُو . وَفِي إِرْدُ رُمَرَاءُونُو . وَفِي إِرْدُ رُمَرَاءُونُو .



﴿ عَهِ عَمْرَهُوْ ﴿ وَوَدَى 2020 عَمْرَ رُرَّهُمْ وَوَلَا مَّ عَلَى عَهِ وَمِّرَّا عَهُمُ وَوَرُ عَهُمَ وَلِهِ وَلِهِ وَهُورُونَ عَرْجٍ وَلِورُورَ عَرْدُو وَالْمُورُونَ عَرْدُو وَالْمُورُونَ مُعْرَدُونَ وَمُرْدُونَ وَمُونَا وَمُرْدُونَ وَمُرْدُونَ وَمُرْدُونَ وَمُؤْمِنُونَ وَمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُوالِمُونَ وَمُونَا وَمُؤْمُونَ وَمُؤْمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُرْدُونَا وَمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُونَا وَمُؤْمُونَا وَمُونَا وَالْمُونَا وَمُونَا وَالْمُونَا وَالْمُونِيْنِا وَالْمُونِ وَالْمُونَا وَالْمُونَا وَالْمُونِ وَالْمُونِ وَالْمُونَا وَالْمُونِ وَالْمُونِ وَالْمُونِ وَالْمُونِ وَالْمُونِ ولِي مُونَالِكُونَا وَالْمُونَا وَالْمُونِ وَلَالِمُ وَالْمُونِ وَالْمُونِ وَلَالِمُ وَالْمُونِ وَالْمُونِ وَالْمُونِ وَالْمُونِ وَالْمُونِ وَالْمُونِ وَلَالِمُونَا وَالْمُونِ وَالْمُونِ وَلَا لَالْمُونُ وَلَالْمُونِ وَلَالْمُونُ وَلَالِمُ وَالْمُونِ وَلِمُ وَالْمُونِ وَلَا

#### 2019 مُرْجُونُ مُدُ 21

سِرهِ ثِرْ مُرْدِدُ وُمُرْدُ وُرُدُودُ مُ سُرْمِهِ فِي مُرْدُودُ مُ سُرِّمُونِ مُ مُرْدُودُ مُ سُرِّمُونِي مُرْمِدُ مُرْدِيدُ

\* بريمة دُورْدُدُونْ



عَ ثَرُونُو 1: مُنْ عَهُ مَ مُنْ مُونُو مُنْ اللهِ ال

بمسلمنالغمالغيم



न्द्रस्त्रम्सः स्ट्र्न्स्स स्यः स्टिस्ट क्रिस्ट स्टिस्ट स्टिन्स





essin Shumainis					
13:40 0 6					
F	يوود زور ساد شود 🔾				
	شاه متبترش وقاش				

مُونِي مِنْ مِرْمِدُدُو مُرْمِدُدُو دُوْرِ مِرْمِدُدُو

ترغد خطزوا تهسا

7-FINE/57/2019/56 : よる

و تَدْرِدُوْ سَرَسُوْهُ 17-FINE/57/2019/54 (01) جَرَدُوْ (2019) سِجِ مِنْدُ بَدُوْمُوْمِ سَرَسْرَمُوَوُهُ. بَرُورُوْ مِرْدُوْمِ الْمِرْدُوْمِ لَدْ نَدْ رِسْمُوْرُنْدُ و تَدْرِدُوْ (2020 وَمَدْ رَرَسَرُ وَوَّنْ مُدْ فَق رَرَرَوْهِ، لَدْ مَافِحُوْدُ وَدِوْسُ الْمُرْدُورُ وَوَثْمَارُ وَمِرْدُورُ مِيرِدَدِ نَوْسِمُورُ الْمُوسِدُوْ

2,2		#
795,000.00	תנשת שתתפל בשותה התיינים היינות	1
43,983,818.40	ב פונה ביש ב ביש הבין היותל היית היים ביש ביש ביש היים היים ביש	2
1,247,400.00	زِيرْ مَعْيْرُ وَيُرِمْ وَمُوْرِدُ وَمُرْدُورُ وَوَرُورُورُورُ وَرُومُ وَرُومُ	3
1,740,755.02	وَوَرُدَ وَرُ مُوْرِ مِرْدُورِ وَمِرُورُومِ مِنْدُورُ	4
4,894,286.43	وسندناهما رهدورها والمروع فلازفه المراه المراه المراهمة	5
67,995,436.32	الرورة بالرير زارقر	6
120,656,696.17	10 1 10 10 10 10 10 10 10 10 10 10 10 10	35

2020 وَمَرْ دَرَدَدُ وَوَحْدُ وَجُوْدُهُ وَكُوْدُو وَمَرْ دَرَدَدُ مَا مِدَدُودُو الْدَرْدُو الْدَرْدُو وَمِرْ رِحَدُورِهُ وَمَرْ دَرَهُ وَخُودُ وَ الْرَرْةُ رِحْدُودُ وَدُودُودُ وَمَرْ دَرَدُ رِمِرَدُودُ دَرَهُ وَوَمُرُودُودُ -/55,750,000 وَرَمْتُ رَبْ دِمِدُرُ رَدُ رَدْدُ وَرُمْتُ رَبْعُ رَدْدُ وَرُمْتُودُودُ.

مٍوْ، دِ بَرْرِرُوْ 2020 وَمَرْ بَرَمَرُوْ مَوْثَامَّرْ مَا فَيْ جَدِرِدُوْ وَمَرْ الْبِرُوْ وَمَرْ الْبِرُوْ وَمَرْ الْبُرُودُ وَسَالِمَا الْمَهُودُ الْمُودُورُ وَمِرْ الْمُرْدُودُ وَمَرْ الْمُرْدُودُ وَمَرْ الْمُرْدُودُورُ الْمُرْدُورُ اللَّهُ اللَّ

07 جَرَدُ 1441 06 جُمُعُهُمُ 2019

وروندو بسائد والمر بسائد والمرة الروار فالرزو

ئردر فرش دورد برقرا



169611 (1)		2020مَتْ مُرْتَبَرُّ مُرَوُّنْ مِر خَفَعُ	2021وَمَرْ رَرَبَرُدُ وَوُرُوْمِهِ صَافِحَ	2022وَمَرُ مُرَرُمُرُهُ وَوُرُومِهِ صَعْحُ
بِمَا يُرَدُّ خَدَرُ		60,928,650	61,372,279.60	62,226,159.96
ئادِغَادُ وَمَرْدُ		59,728,046	104,396,948.30	4,055,045.72
	53253	120,656,696	165,769,227.90	66,281,205.68

برما برسرع ويرقر

ב 20 ה 20 תחול לאלק ב פחש בייתיית תיינל לאלק	44,778,818	44,415,150.00	44,415,150.00
ئۇھۇسىئىگەر، ئۇسىمۇلىكىگە ئۇقۇرى ئۇھۇمۇگەر بۇلۇ ئۇلا چۇۋۇمۇش ئىشى ئۇلۇشگا ئۇرسىگا	1,247,400	1,247,400.00	1,247,400.00
25.65 45.65 43.6	4,894,286	5,139,000.76	5,395,950.79
در درور کارون ۱۰ مرود در میمود در در میمود در	822,242	863,353.68	906,521.36
مروم رسردوم صرمرة روده و مرو	5,923,282	6,219,446.10	6,530,418.41
הפתית ההכים האל לאב	1,740,755	1,889,969.02	2,052,861.35
وبروم مبروم صورمعود دبرو	668,330	701,746.50	736,833.83
مادر الروم در در در مورد در مادر در	853,537	896,213.55	941,024.22
; ° ?	60,928,650	61,372,279.60	62,226,159.96

## عُدِعُ وْمَرْفِر

ú	ورسامهم رسروساع وسرع ورد	0 % C	55,750,000	100,535,000.00	-
×	روم رسرور مرسود ريروم رود	فروس مُعَمَّ مُرَّعُرُ	3,978,046	3,861,948.30	4,055,045.72
_		غ څونو	59,728,046	104,396,948.30	4,055,045.72

21 وْوُرُونِي وْسِرْسُرْ رِسِرَةُ وَبُونِي

44,415,150.00	44,415,150.00	44,778,818	332		
25,386,000.00	25,386,000.00	25,749,668		ל ב אוש ל בייניים בי אל בייניים	21
19,029,150.00	19,029,150.00	19,029,150		وَسَاءُرُهُ رَجْعُهُ	21

وَحَمْدُهُ مُعْدُدُ عُلِيدًا عُرِيدًا عُريدًا عُرِيدًا عُريدًا عُردًا عُردًا عُريدًا عُريدًا عُرديدًا عُرديدًا عُريدًا

10.000 150 00	10 020 150 00	19 029 150	;°;		
1,209,150.00	1,209,150.00	1,209,150	**************************************	תפנצצ כשתעופות בתש	211002
17,820,000.00	17,820,000.00	17,820,000		1 3 503 6093	211001





	2555 552020	2021 مَرْمَدُو	2555 552022
169611	866 2294	وُرُّنام عُفْع	866 2099
(1)		,	
و وروع و مرو و مرو و مرو			
2 دَعِوْرُودُو دُوْرُسُ	2,454,000	2,454,000.00	2,454,000.00
2 مُرُنَّرُ وُرُدُ وْسُرَّا وَمُرْسَاءُ وَوَرُدُ وَسُرَّا وَمُرْمُرُنَّا	546,000	546,000.00	546,000.00
2 دُسْمُرُهُ نُهِرُهُوْدُ مُؤُوِّرُتُ	478,200	478,200.00	478,200.00
2 دُورُم وَرُسُورُ دُورُورُورُ مِنْ اللهِ مِنْ الْمُرْوَسُونُ	3,512,000	3,512,000.00	3,512,000.00
2 העתע על פאני לעם אניתית בל היונים	75,600	75,600.00	75,600.00
2 בנות בינית בנים בינים הית שב תיול בפינ ב	5,264,000	5,264,000.00	5,264,000.00
2 مُرَيْرِ مُحْمَدُ فِي مُرْسَاوُهُ فَرُوْسَاءُ مُرَا فِرُ رُرْسَا	5,204,000	5,204,000.00	-
2 ويتر موورث	220,200	220,200.00	220,200.00
2 سندوث درونوش	12,512,000	12,512,000.00	12,512,000.00
2 سنْمُوَرِ سِورُدُ وُوْسِورُدُورِ وَرُدُودُ وَرُدُودُ وَرُدُودُ	363,668		
2 مُزْسِرْنُو دُوْدُوْرُ دُوْدُوْ وُرُانُ وُسُرِنُو وُ رُدِّ	324,000	324,000.00	324,000.00
;3è	25,749,668	25,386,000.00	25,386,000.00
	20,7.00,000		
ئىرسۇشر، ۋسىدىدىدۇ دۇرى ۋىرىرى	((())	4 22 22 2	<b>ٿ</b> .:
- 1236 224 24 26 26 623 623 62 2	1,247,400	1,247,400.00	1,247,400.00
**************************************	1,247,400	1,247,400.00	1,247,400.00
	1,247,400	1,247,400.00	1,247,400.00
فره برور و دود در			
2 مُرَجَعُ مُعَمِّدُمُ مُسِرِدُ وَدُسُ مِنْ وَمُعْ مُرَمِّدُ	445,190	467,449.50	490,821.98
2 مُرْجَعُ مُرْجَعُ مُرْجَعُ مُرْجَعُ وَدُوْ مُرْجُو مُرْجُعُ وَمُرْجُو مُرْجُعُ	52,433	55,054.65	57,807.38
و مُرْجَعُ مُومِدُهُ وَمِدْ وَجُدُ لِمُعْ مِهْ وَهُو لَمْ مُرْجَدُ	1,615,288	1,696,051.98	1,780,854.58
שנים שני ביל לל היל ללל לאל לאל לאל לאל לאל לאל לאל לאל ל	2,781,376	2,920,444.63	3,066,466.86
, ° ;	4,894,286	5,139,000.76	5,395,950.79
مرب رسردد عبرده مرد مروم مرد مدد			
2 בתעול מו צבים לפינים	314,019	329,719.95	346,205.95
ב התלכל שית שיתל א התפי צלים 00 אים 2.	58,450	61,372.50	64,441.13
2 ورود دودر مرسوري ماريم رسوس مر	8,767	9,204.93	9,665.18
2 مُرْدُهُ رِحْرُهُ وَرُ مُرْوُدُهُ وَمُرْدُرُ مُرْوَدُهُ مِنْ مُرْدُ		18,900.00	19,845.00
ב הלתם אין מרצמת הפשת הלפת ה	50,500	53,025.00	55,676.25
アンラン やきメ メルダー 2.	42,900	45,045.00	47,297.25
2. र्यूर्ट द्र्यूट्युये र्वूड्यूव	156,000	163,800.00	171,990.00
2 تسريات ولا الزيدور رفر منام	60,000	63,000.00	66,150.00
2 رودسرو مرس مرور	19,926	20,922.30	21,968.42
2 הנים שתמפת עצנים לפועם	52,000	54,600.00	\$ \$7,330.00
	02,000	57,000.00	250.00



OR GENERAL'S OF

2022وَمَرُ دَرَيَرُدُ وَوَرُعَهِم هَافِي عَ	2021وَمَرُ دُرُيَرُهُ وَوُلِي مِنْ عَاجُ عُ	2020 ئىز ئىزىر ئۇرىم ھۇچ		263691 (1)	
20,594.70	19,614.00	18,680		אין אים אים אים פיל לא אין אין אין אין אין אין אין אין אין אי	222999
906,521.36	863,353.68	822,242	53è		

عروس در عرب	354,897	372,641.85	391,273.94
برؤه عرب ولا زيرقر	471,810	495,400.50	520,170.53
كالوشر وعشوة برفروها الأورشون الكرزاز	40,000	42,000.00	44,100.00
رِيْ وَرِسَّرِ رِسْرَعَ سُرَعًا وَمَرَدُ	420,000	441,000.00	463,050.00
دِوْ مُرَّهُ مُرَّمُّر مُرْمُر مُن مُرْمَرِع مُؤردُوْدُ وَمُرَدُ	240,000	252,000.00	264,600.00
لَارِبْ بِوَكُمُ لَمُ وَمُونَا لِوَدُو بِرَوْدَمُرُ لِمُ وَرَبِهُ	300,000	315,000.00	330,750.00
يرسطة وسنة وترفر	18,000	18,900.00	19,845.00
رِدُوْسُ رِعْمِرُ ثُنَ دُمْرُدُ مَرِ رِعْمِمُ ثَا رَمَدُ	258,200	271,110.00	284,665.50
دُوْوُوْدُ دَيْرُوْرُ	30,000	31,500.00	33,075.00
خُوْتُ رُورِ سُورِسُرِ وَوَنَاسُرَهُ رُمُونَاتُ لَاكْرُزَرُو	17,000	17,850.00	18,742.50
لاسروع الرساع والمراج والمراج والمراج والمراج	3,345,000	3,512,250.00	3,687,862.50
وْرُوْسْرْسْرِمْوْ وْرُوْسْرْمْ <sub>مِ</sub> مُرَّانِيْرُوْمْ نْبِرْوْمِهُوْ	250,000	262,500.00	275,625.00
האינית בל היציאה ברייתם היי היי בלה	5,400	5,670.00	5,953.50
رُسُرُو وَرِهُمُ مُ مُؤْمِنًا مُؤْمِنًا مُنْ مِنْ مِنْ وَمُرْدُ	19,000	19,950.00	20,947.50
عيرم محقر مر شيرة ده در ورم روم روس	9,000	9,450.00	9,922.50
رِيْرْ شَوْرُكُونُ وَ وَوَكُونُو دُوْ دُوُّ لَا يُرْدُ	77,675	81,558.75	85,636.69
ألرب رسودود وفروفه الرسرره والافر	67,300	70,665.00	74,198.25
مرد بسرود بروده مرسرس برو	5,923,282	6,219,446.10	4,198.25 <b>),418.41</b>

## 225 مُؤْمِرُ لَا لَوْرُا لَا لَا لَا لَا مُؤْمِدُ اللَّهُ اللَّهُ اللَّهُ اللَّهُ اللَّهُ اللَّهُ اللَّهُ

عرور مراد ووسود	رى در در در در در در		-	- 1
ו מכ מבו ב שמת מצו	مُرِ سَعَ عُمُّادُر وُرِرْدُ	1,184,117	1,302,528.72	1,432,781.59
ورو من وروس وروس وروس	رَمَاثُو مُرَكِّدُ مُرْمَدُهُمْ	59,408	65,348.80	71,883.68
زدع در رسرة دردر	פאיתית ב שייפעצת פתפי	23,130	24,286.50	25,500.83
למש בת העהע שלית	رمزد ما عمد بروور مرد	402,300	422,415.00	443,535.75
زُرِ وْوَدْعَ وْمُرْمَوْ	לג הוא מצו ולצי של מיתיל ב	71,800	75,390.00	79,159.50
	532	1,740,755	1,889,969.02	2,052,861.35

## כאלה בנים שנוס בני באל

בלים בת הלו מנו שונים של פים	343,800	360,990.00	379,039.50
בנית הר ניתם תשל כאל היל	33,000	34,650.00	36,382.50
2227 13 ens	50,000	52,500.00	55,125.00
وُمْرِمِكُمْرُم وِعِيرُدْ وَمُرُدُّمُونِيْنِ	30,000	31,500.00	33,075.00



	2020 حَدَدُ دَرُمَرُدُ	2021 وَرَرُورُ	2022 2022
262611	866 x255	866 2035	وُزُرْير صُفَحُ
(1)			n i se francisco de la companione de la
ל שית אלת תל פצלת שם באל פנינים	175,800	184,590.00	193,819.50
מכתקת של תשל תשל אם אישאת כאנפעה	15,000	15,750.00	16,537.50
המצלצת בתפשעת כמלשעת	20,730	21,766.50	22,854.83
	668,330	701,746.50	736,833.83
سائد مائد مرد در در من مرد در م	č		
פאצ תעתע בל הפפעה פיתפתצ איתפתה	853,537	896,213.55	941,024.22
	853,537	896,213.55	941,024.22
يرورون مرود والمرود والمرود والمرود			
בית באהלת תני שתייקלים שיניל הב	55,750,000	100,535,000	-
	55,750,000	100,535,000	
مر مردد مردد المردد ال	الر وَيَرَقِ		
وُنْرْسِر مُحَدِّر وِعِيرُدُت	228,900	240,345.00	252,362.25
. 2. 65 2. 2. 2.			217,743.75
رُوُسُوعٌ) و سفور پردر ره و دُوسُوعِ	197,500	207,375.00	217,775.75
	197,500	13,650.00	14,332.50
בפינשי בימית אל השפוביתם			- Communication of the control of th
رُوْسُوعُ دُ سَمِسْرِ بِرِارِ دِرَا وِرُوَسُوعُ مِنْ دُمارِمْ دُسَادُمَاءُوْ عَادِمُونَ بِمُ وَدِرَةِ بِرَوْمُوسُ فِيْهِ بِرَوْمُوسُ وَمِنْ دُوْسَاوُمِيْ مُعْمِدِ	13,000	13,650.00	14,332.50
رُوْسُونَ وَ مِنْ سِرِيرِدُر دِيرُورُورُوسُونَ وَ مِنْ سِرِيرُدُر دِيرُورُورُوسُونَ وَ وَمُنْ الْأَوْسُ دُمِيرُمُ وَسُرِيرُمُونُ فَاسْرِيرُدُرُ مُنْ الْأَرْدُرُ الْآوُسُرُ الْآوُسُرُ بِرَوْمُرْسُ وَمُنْ وَهُو	13,000 5,000	13,650.00 5,250.00	14,332.50 5,512.50
رُوْسُوعُ دُ سَمِسْرِ بِرِارِ دِرَا وِرُوَسُوعُ مِنْ دُمارِمْ دُسَادُمَاءُوْ عَادِمُونَ بِمُ وَدِرَةِ بِرَوْمُوسُ فِيْهِ بِرَوْمُوسُ وَمِنْ دُوْسَاوُمِيْ مُعْمِدِ	13,000 5,000 23,000	13,650.00 5,250.00 24,150.00	14,332.50 5,512.50 25,357.50
گروشرها د سیمتر کرد در در و کرد کره ها در در در در در کرد کرد کرد در کرد کرد ( فروش بر کرد در در در در کرد در گرامش و در در گرامش و در	13,000 5,000 23,000 945,246	13,650.00 5,250.00 24,150.00 992,508.30	14,332.50 5,512.50 25,357.50 1,042,133.72





287,400.00 285,600.00 272,400.00 285,600.00 296,400.00 282,600.00 341,400.00 341,400.00 317,400.00 341,400.00 335,400.00 305,400.00 395,400.00 395,400.00 397,800.00 513,000.00 275,400.00 282,600.00 341,400.00 341,400.00 329,400.00 326,400.00 341,400.00 317,400.00 341,400.00 341,400.00 341,400.00 421,800.00 421,800.00 421,800.00 421,800.00 421,800.00 421,800.00 513,000.00 329,400.00 326,400.00 329,400.00 317,400.00 329,400.00 335,400.00 383,400.00 282,600.00 341,400,00 341,400.00 371,400.00 421,800.00 795,000.00 3 212999 212027 114,000 114,000 109,200 94,800 94,800 94,800 94,800 94,800 94,800 94,800 109,200 114,000 114,000 94,800 94,800 94,800 212024 3,000 3,000 3,000 3,000 6,000 3,000 3,000 3,000 3,000 1,800 3,000 212014 180,000 36,000 42,000 36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36,000
36 42,000 212009 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 212008 6,000 3,000 3,000 3,000 3,000 3,000 3,000 4,800 4,800 6,000 6,000 6,000 3,000 4,800 4,800 4,800 4,800 4,800 4.800 4,800 4,800 4,800 212005 3,000 3,006 3,000 212002 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 12,000 12,000 24,000 9,000 211002 10,800 13,800 18,600 10,800 13,800 13,800 21100 324,000 138,000 138,000 324,000 510,000 138,000 138,000 138,000 138,000 174,000 174,000 186,000 186,000 186,000 186,000 186,000 186,000 186,000 324,000 108,000 138,000 138,000 138,000 138,000 138,000 138,000 138,000 138,000 138,000 138,000 138,000 138,000 138,000 150,000 174,000 186,000 108,000 108,006 108,000 114,000 138,000 138,000 138,000 وندوز معاراد درن رعارة مرسام مؤاز نازز براین ناززز براین ناززز براین زشورز راسم وزووز راسم مُرْوَرُ سُورُ 194 معزوم ونشدم 1: أشيزا مستهد inite sigi فيدزو زسمر زودة وفرشيز وزندوز مريار ישינוני יוונ ransijon. الدوز مشرو رهررة سررة منصفرالله مشورة Paris Fine in a vier ניתני שם ire sie dirita sui The sie فالماذة فالغ زندر فدز رسانة وفرة دوهر دود مروز شور Join Sin معاد المد المرام Ni in A048272 A077710 A027393 A069144 (A000000) A076533 A147483 A262019 A271486 A236116 A103231 A054995 A092014 A102906 A027502 A057105 A039867 A040597 A036869 A063548 A010146 A062178 A005178 A046667 A063453 A082032 V092218 A270718 A158551 A207795 A074085 A054435 A032761 A059709 A076739 A048152 A289277 į: 11,500 11,500 14,500 14,500 15,500 15,500 15,500 15,500 27,000 42,500 11,500 11,500 14,500 11,500 11,500 9,000 9,000 نازبيرة شدر \$ \$ \$ \$ \$ \$ 2 2 2 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$\bar{g}\_1 \bar{g}\_2 \bar{ Si Si Si Si 8: 8: 8: 5 مترسوم ومور فروز المرام معد مردد 1: sire rein ورود مورو (مرجوران) سود مردوسا سرس درسویدز استرسا زسويدز زسويدز زخفون زخفون زخفون زخون زخون زخون ز نوید inspire وسورين وسنويدو 9.8 1243 جغزت متبهز

والوا ورفر عددكم

279,600.00 287,400.00 287,400.00 241,800.00 216,000.00 253,800.00 219,000.00 219,000.00 243,600.00 249,600.00 249,600.00 287,400.00 270,600.00 275,400.00 275,400,00 275,400.00 275,400.00 287,400.00 272,400.00 287,400.00 229,800.00 238,800.00 253,800.00 235,800.00 216,000.00 253,800.00 231,000.00 244,800.00 243,000.00 261,600.00 272,400.00 287,400.00 219,000.00 253,800.00 219,000.00 241,800,00 238,800.00 207,000.00 252,600.00 261,600.00 261,600.00 234,000.00 249,600.00 36 212999 18,000 18,000 18,000 18,000 18,000 18,000 18,000 18,000 112027 82,800 82,800 70,800 73,200 73,200 73,200 78,000 82,800 87,600 85,200 82,800 82,800 82,800 70,800 70,800 73,200 82,800 82,800 82,800 82,800 82,800 82,800 82,800 82,800 82,800 70,800 70,800 212024 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 1,800 3,000 1,800 1,800 1,800 1.800 3,000 212014 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 30,000 30,000 24,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 212009 24,000 12,000 24,000 24,000 24,000 24,000 24,000 24,000 212008 3,000 3,000 2,400 2,400 3,000 3,000 3,000 3,000 3,000 212005 3,000 212002 9,000 24,000 6,000 12,000 6,000 24,000 Page 2 of 4 24,000 24,000 9,000 9,000 24,000 9,000 12,000 12,000 12,000 12,000 12,000 6,000 6,000 6,000 211002 10,800 8,400 8,400 7,800 7.800 7.800 7,800 21100 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 108,000 104,000 108,000 114,000 120,000 108,000 108,000 78,000 78,000 84,000 84,000 84,000 84,000 96,000 78,000 فدمنو زير وزوز مصرد رزي زمرمزو مؤرى منصفرال زرخ فازئنو فوز مُومَنغ پائز 1; زمينة فية مزخة وننظ وننفزز أستو ייונה משונה رهزارد سروع رعفررة شري مدسته شريق شور سرز ifer and Chair in יש משינונ יונים משינויו أزوز والزر ئەسىمۇ ئاۋىز ئازۇز سىرۇغ سرائر وسد تبرشنغ شرزو رعوال وروز ili siri ישוני מננ 1000 משונ שי מנונ chis; الناز وزرو 1 زودة سار A149811 A146227 A151676 (A000000) A233466 A154285 A154326 A291833 A081821 A211905 A149181 A041166 A065464 A154708 A152185 A314867 A147243 A090615 A087548 A308375 A100233 A301644 A163131 A093789 A151339 A142839 A293862 A045218 A005886 A246695 A039350 A234133 A296715 A299466 1 9,500 6,500 6,500 6,500 6,500 8,000 9,000 9,000 9,000 9,000 9,000 9,000 9,000 6,500 6,500 6,500 6,500 6,500 6,500 6,500 6,500 7,000 7,000 7,000 9,000 9,000 9,000 9,000 9,000 9,000 9,000 9,000 7.000 نزبريشر Si Si Si Si 2 2 2 2 2 2: 2: 2: سرینو فارنو سرینو فارنو استاند فونها استاند فونها استاند فونها استاند فونها استاند فونها استاند فوند استاند استاد معمده فالند sin sine sin sin مندة فيفرد 1; 1º TARKE. وقدي صوفه الترجيدان الميوران الترويدا الدرارا المتنويدزاندن المرارا inger دختویدز دختویدز دختویدز دختویدز دختویدز دختویدز يَ مَوْنِي مُرْدُونِي مُرْدُونِي مُرْدُونِي مُرْدُونِي مُرْدُونِي مُرْدُونِي مُرْدُونِي مُرْدُونِي مُرْدُونِي زخوية ز وسنويدر زونها المراز والمؤورة ingini. Sie JASAT. JAS OF Siesteri وسويدر 9.00 95 94 95 97 1244 1243 1243 1243 1243 1243 1243 1243 وعزت مبرة

さった ちょうりょうり

Ė

170.400.00	167,400.00	164,400.00	184,200.00	164,400.00	164,400.00	167,400.00	164,400.00	164,400.00	170,400.00	170,400.00	164,400.00	167,400.00	167,400.00	170,400.00	164,400.00	176,400.00	164,400.00	164,400.00	164,400.00	176,400.00	170,400.00	170,400.00	158,400.00	158,400,00	236,400.00	197 000 00	192,000.00	210,000.00	198,000.00	178,000.00	216,600.00	216,600.00	216,600,00	216,600.00	216,600.00	219,000.00	219,000.00	234,000.00	234,000.00	253,800.00	238,800.00	238,800.00	235,800.00	216,000.00	238,800.00	210,000,00	219,000.00	333	
			18,000																			.										.								18,000	18,000	18,000	18,000		18,000	10,000	18 000	7171A 212999	
** 800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58.800	58.800	78,000	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	70,800	212027	
			1,800				•														•					-							. ,							1.800	1,800	1.800	1,800		1.800	1,500		212024	
18 000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18 000	000 81	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	212014	
24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24 000	24 000	24 000						24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24.000	24,000	24,000	24,000	7555353 212009	
1 800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1.800	1 800	1.800	1,800	2,400	2,400	2,400	2,400	2,400						2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2.400	2,400	2,400	2,400	212008	
1 000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3.000	3,000	3,000	3,000	3,000	3,000	3.000	3,000	3 000	3 000	3,000	3,000	3,000	3.000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3.000	3,000	3,000	3,000	مروشین ورو 21200S	
2000	9,000	6,000	6,000	6,000	6,000	9,000	6,000	6,000	12,000	12,000	6,000	9,000	9,000	12,000	6,000	18,000	6,000	6,000	6,000	18,000	12,000	12,000		0,000	6,000	12,000	6,000	24,000	12,000	12,000	9,000	9 000	9,000	9,000	9,000	9,000	9,000	24,000	24,000	24,000	9,000	9,000	6,000	6,000	9 000 9	24,000	9,000	دور دور 212002	
4 800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4.800	4 800	4 800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,000	7,800	7.800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7.800	7.800	7,000	7,800	25 Agra 211002	
48 000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48.000	48 000	48 000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78.000	78,000	78,000	78,000	زشن 211001	
Well your	مُدُوَّزُ مُرْجِدُ مِسْقِيدُ	وندوز مرسو	Ţ:	valve (b)	بعررو زسو	ورزة سنمة وندور	כנונכל שני משיבתל	ier in	Ţ:	יותב משינוב	portic est offer	ودو مرسور فللدور	ومنهر وسو	وُسُورُ وَرُزِنِ	<i>y</i> :	Since cine	وسنمتر ورو	شور والفاؤ فرنشو	مورزة فردة	:: ioi	فندفر زورم	ورود درو	2000	200	מבאונים באי	civel wes	روري رصد مر	ومرمزة سنو وزمور شررو	مزور مسور مصدلا	زن	*	:: 8	: 2:	\$:	3:	13	Jejupan rigin si	ومراوة مرسور	مُنْدُمُزُ مُنْجُو	ישונו הייינה	تريد غريز	وشرق فدر	was cover	3,260, 4524	The same	creet wes	ica cari	\$:	
A268964	A320320	A309169	A306337	A293783	A203945	A349155	A347023	A254672	A303136	A240300	A384385	A250044	A310065	A249345	A341408	A324610	A253852	A277083	A302909	A359078		A270657	A326139	A146925	A309322	VISSEIV		A293987	A241853								A222134	A214759	A076627	A146906		A287159	A125073	A249174	A212155	A308411	A292413	(A000000)	
	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4.000	4,000	4 000	4,000	4 000	6,300	6,500	6,500	6,500	6,500	6,500	6 500	0,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6 500	0,500	0,000	6,500	<i>}</i> :	
	1 55	1 23:	1 25	1 555	1 23	1 23	1 555	- 55	1 775	1 25	1 55:	1 23	1 23	1 773	1 23	1 23	1 23:	1 253	1 55	- 55:	- 55	1 33			1 03	103	1 23	1 53	1 775	1 23	1 334	103	1 23	1 23	1 55	- 33	1 223	1 23	1 23	1 23	1 23:	- 5:	5: 5	1 334	108	103	- 53	نزبوشنز	
			- 10 mm		المراع معد	rais with					יונים לפיל מישי		المراجع والمعارة										Tell a value		8			فارشو	فارنبر		7.00				rig.								762					\$:	
(	وناموند	in the second		0		Jingini j	1	· com		J. Walter		Silver in	ジを変から	100			interior	وكروىدز				31000		1	زستويد ز							7.00													33,600				CSCS ONE
1	To All	156	155	124	153 2242	- CE	10		100 1243	T48 1243	147 1243	146	145 1243	144 1203	143 (24)	142	1	0 140 1243				136 1243						129 1243	128 1243	1 1		1241 1243		118 1243	117 1243	116 1243	115 1243		113 1243	115					107 1243			ا المارة المارة	

.

120,600.00	120,600.00	120,600.00	72,000.00	72,000.00	72,000.00	162,600.00	162,600.00	162,600.00	162,600.00	162,600.00	140,400.00	146,400.00	140,400.00	140,400.00	164,400.00	170,400.00	170,400.00	164,400.00	170,400.00	182,400.00	167,400.00	164,400.00	170,400.00	164,400.00	167,400.00	170,400.00	167,400.00	167,400.00	167,400.00	167,400.00	170,400.00	<i>372</i>
																			-													212999
58,800	58,800	58,800				58,800	58,800	58,800	58,800	58,800	58,800	38,800	38,800	58,800	58,800	58,800	58,800	58,800	38,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	58,800	1 / 1/2/2 1 / 1/2/2 212027
																		,														212024
18,000	18,000	18.000				18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	2170) A 702 217014
						24,000	24,000	24,000	24,000	24,000					24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	7855757 212009
1,200	1,200	1.200									1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1.800	1,800	1.800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	212008
3,000	3,000	3,000				3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3.000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	21200S
						6,000	6,000	6,000	6,000	6,000	6,000	12,000	6,000	6,000	6,000	12,000	12,000	6,000	12,000	24,000	9,000	6,000	12,000	6,000	9,000	12,000	9,000	9,000	9,000	9,000	12,000	212002
3,600	3,600	3,600				4,800	4,800	4,800	4,800	4,800	4,800		4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800			4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	250ga 211002
36,000	36,000	36,000	72,000	72,000	72,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	ونشيز 211001
היכל משלנים	השנה יים	مرسرة مؤد				<b>\</b>	\$:	<b>3</b> :	<b>&gt;</b> :	4:	زوز مززو	(يونغ مرسر	مومزة ونائر مار	فننفز غور بهو	20 NE VENTO	ing it sings	Suis sing	פניגפני תישונ	יני משקנה קק	زودة شراز ترسوز	منزفز عزن منوز	مذور وندور	כנגבל שיבר השל בנבל	مَدُمْ عِمِق دَنْمُدُورُ رُسِورُ	الأستواقر مرامشوطالله	رور مر	ترويزة والناة	7:	jejajon rjan	مرصوراله سترافؤ ستومرا	16 70	\$:
A125148	A257323	A083422									A258203	A291462	A308405	A305239	A217710	A225667	A221381	A288600	A331920	A157824	A350676	A221436	A166905	A301223	A274496	A230626	A167686	A151524	A202179	A154768	A252980	(A00000)
3,000	3,000	3,000	6,000	6,000	6,000	4,000	4,000	4.000	4,000	4,000	4,000	4,000	4,000	4,000	4000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	15:
- ::	- 23:	- 5:	- 53:	1 53:	1 23	1 55	1 55	1 73	1 75	1 55	1 55:	1 253	- ::	- 5:	1 55:	- 5:	123	1 55:	1 23:	1 23	1 23	1 223	- 53	- 3:	1 23	- 53	- 55	- 53	1 55	1 25:	- 53:	فازبولكفهز
878777	مرت مرسوم	مرح مرجم ورج	プログ のプロブブン	راريه مره مرهد	رادر فراه ماهد	رادر وروم موجود	المراسم المام الما	رادر فراه ماهد	المراجع المعام	ريدي منهد	ノング きょきょう	مرسوخ والمرسور	الماست المرازم	الراسية المراد	المراه معاد	رارتهم ويهاري	からい おくまうしん	راستورج معور	المالية المالية	からな おりまうし	ノモラ モノモノノン	メラシ きょうしょ	からち おいましてい	رسريورو معفر	المراجع الماعام	الرادة المام والمام	برسري مرفر	رادور ورود	182 878777	YEL BYELLY	رادر وروم وروم	\$:
				وتسويدز			وسويدر		وُسْمُويدُوْ					وْسْمُولِيدُرْ		وُسْمُويدُوْ			•					وسويدز						وسويدر	وُسْمُولِيدُوْ	(تارچهرانها سود اسموسا سهرسا دستهدد اندرسازم
171	194	193	189	188	187	185	183	182	178	177	198	197	196	195	176	175	174	173	172	170	169	168	167	166	165	164	163	162	161	160	159	87.5
1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	1243	ب تبد





\$ 2022 \$ 2022 2021 2021 15,389.00 15,389.00 149,135.00 22,149.80 22,149.80 22,149.80 22,149.80 22,149.80 22,149.80 2020 مَرُّ وُوْلِيْعِ 57,579.00 30,000.00 30,000.00 187,521.28 34,121.00 175,232.20 34,121.00 35,000.00 25,000.00 15,389.00 15,389.00 34,121.00 46,260 9,375 9,375 28,434 ڔۺڔۻڟڗ ڰؙڒ 2,313 2,313 2,313 לנים כנו 11,565 4,626 4,626 4,626 2,313 رُجُرُ رُونر 3,084 3,084 1,542 7,710 စွပ်စွ 24,672 THE STREET STREET 2,000 5,000 كروشو 20-25 المروشو 30 المروشو 30 المروشو 14 المروشو 4 المروشو 4 المروشو جُولَ: 6 (كَافِيجُ لَاهُ سُرِّوْكُمُ 225 002 مُعُرِّوْمُدُوفِي جُاكِبِرِسْرِيمَهُ سَوْجِةٍ جُورُسُوكُهُ مُرَوْرُسُوكُ وَعُرَدُ 5 3865 5 8665 5 8666 Working Group on Fight Against Corruption and Money Laundering ئەيرۇپرىرد دەرۇر Sustainable Development: The concept and audit - iECD
Introduction to Environmental Audit- IECD Certified Data Analysis Professional – KPI Institute ກຳກຸລ ກຳໃຊ້ ກຳເລືອງ ກຳເລືອງ ກຳເລືອງ Tools and Techniques Effective Problem Solving Malaysia
Saudi Arabia
Sari Lanka TTOSAI SYL Programme Visa
Vienna
INTOSAI SYL Programme Vienna INTOSAI SYL Programme
Vienna INTOSAI SYL Programme Working Group on Compliance Audit india 24.6 مرمر فيرمر فالمرمر فارتبرس فالمر ورووم مردفيرسر فامرم فرديرس فانامر يردور Chartered Bank Auditor Training Social Sector Audit - iCisa 8th ICAC Symposium فاريو ICISA 2000 11000

								363,668.40			363,668.40	400,035.24	440,038.76
	CFE		-					20,000			20,000.00		
	CFA		1					100,000			100,000.00		
	CIA		1					120,000			120,000.00		
	CISA	Online	2					123,668			123,668.40		
	Diploma in Sharia and Law	ورورعرارتي	1					FREE					
	Bachelor of ICT	فرور بخردخ	1					FREE					
00,16	خازيرو	333	۵۰۸۵ وغرسری در فرفر	စ်ုပ်စွ	1950° 38°	הליפים לקניינה ל יינים הלפיקייניי הלפיקיייניי הלפיקייי	رِيْنُ وُئِي	j, 5,10	*/28's \$\$	ۺۿڔڔؙۺ	ئەن 2020 ئۇنىنى	ئەن 2021 ئۇنىنى	1 2022 1 2022
												Secretary and a second	

چۇر: 5 (212030 ئىقۇم سود، ئۆسىدى مرورىرى ئورىت

1/2 2022 1/2/2/2 25,501 24,287 1 2020 1 2020 23,130 6,939 9,252 6,939 ئەۋەشۇرىمىر بۇمئومۇ 1 500 300 50 وَوْدُ: 8 (عُرُجُ عَ وَمُرْعُ عُرُهُ عُرِهُ 225 مُرْمُ فِي مُرْمِرُ مِنْ عُرْمِرِمُو مُرْمُورُمُ وَرُ وُرُمُ ا 979 571 Maldives/Marketr's - وترو ا دِرُو بِ سَمَا سَدِي الْمَرُو بِ الْمِرُو فِي سَمَا سَدِي الْمَرَدِ وَ الْمَرُو وَ Maldives HR - وترو الْمِرْو فِي سَمَا سَدِيرَ مِنْ وَيَا يَدِدُ مِنْ وَيَوْدُونَ الْمِرْوِ فِي سَمَا سَدِيرَ مِنْ وَيَوْدُونَ وَيَرْدُونَ الْمِرُو فِي الْمِرْدُ فِي الْمِرْدُ فِي الْمِرْدُ وَيُسْرًا سَدِيرَ مِنْ وَيَوْدُونَ وَيُونِيرُونَ فِي الْمِرْدُ فِي الْمِرْدُ فِي الْمِرْدُ فِي الْمِرْدُ وَيُسْرًا سَدِيرًا مِنْ اللّهِ اللّهِ اللّهِ اللّهِ اللّهُ اللللّهُ اللّهُ الللّهُ الل الازئ مرمو

200 197

بن 2021       بن 2020       با بن 2020									18,504	,	40,904	59,408	65,349	
1/2 2020 1/2 2/2 2/2 2/2 2/2 2/2 2/2 2/2 2/2 2/2							The second secon							
31,652 22,400 9,252 9,252 4 6 3,565		1	ور تو	4					9,252		18,504	27,756		
2020 1377 1020		12	ى سودسرم فرندر ف	4					9,252		22,400	31,652		1
ילי ביני לילי של בין לילי של														
	20 2 1 9 m	وزيرو	žáš	ھەرۋىرىرى دىرفر	ئرۇخ دەرۇچ	ڎۼ؇ۘۯٳڒۿٳۅ ڝ	စ္စ်ာဂုံဆွဲ	1800	<i>గ్ల</i> ీ కీర్మ	ڔڔڗٛٮۏۼڗ ۼڒ	אניקי ענית	ئىرىم 2020 ئۇرىنىم	گنم 2021 فرونوم	-

1/2 2022 1/2/2/2

1,432,782 1,302,529 1,184,117 10,053.50 10,053.50 3,114.50 10,053.50 10,053.50 10,053.50 24,676.71 24,676.71 24,676.71 24,676.71 24,676.71 24,676.71 8,485.71 11,565 5,000 Multimedia / Videography / Animation Mobile application development English Language for beginners Adult Learning Techniques News and Press Briefing Quality Assurance Training Effective interviewing Skills The need for training needs Training of Trainers Employee Relations Network Security

Adobe Illustrator - basics
SAI engaging with stakeholders
Social Media Marketing

1/2 2022 1/2/2/2 25,501 2021 2021 24,287 2020 مَرُدُ مُرَوِّنَا مِر 23,130 6,939 9,252 6,939 ئەھەشۇل*ىم* بۇبئوسۇ 1 570 300 00 وَوْدُ: 8 (فَاغِجْ لَاهُ سُرْسُهُم 225 004 مُرَدِّحُكُم رِسُوكُمُ لِدُلِ جَمْرِسُولِ كَالْسُومُ لَا فَرَسُرُ 145 640 Madives'Marketer's - ק'מקל א ביינו מיניתיים בעובת ביינו איניקל א Madives'HR - ק'מקל א ביינו מיניתיים בעובת ביי Madives HR - ק'מקל א היינו מיניתיים ביינו איניקל א Madives HR - ק'מקל א ביינו מיניתיים ביינו איניקל א הפ'מקל א Madives CiO! الازي تزيو

Н	_		
			5 76 5 600 5 600 5
	4	4	۾ دونرسڙي اُرگزگر
	١.	سورسرم مولايد ن	37.6
	رسرع سندر عور ورسرع دسر سددر عوث	بروسور السرهابدد هيزرمرس	<i>ۆزى</i> رز
	2	5.	مُرْمِقُ مُرْمِرُقُهُ

وَوُوْدُ ٦ (عُجْنِ لَا يَرْمُرُهُم 225 003 وَمُرْمِعْدُ وَوَرُمُامُ وَمُوْمِدُ مُوْمَرُ مُورُوْرُ وَمُسْوَى وَوُمِيهُ

گنه 2022 درونه

2021 2021

2020 A 2020

נינקנית עונית

ڔڔڔ۠ڔڿڂ ۼڒ

رِينَ وُنِيَّ

ئۇچۇر كۈنر

စိုပ်စွ

ۮۼؚ؆ڔ۠ٳڒۿٵ<u>ۅؚ</u> ڝ

71,884

65,349

59,408

40,904

31,652 27,756

22,400 18,504

9,252 9,252

18,504

	5,000	7,710	11,565	117 -	29 1,184,117	1,302,529	1,432,782
English Language for beginners				(71	24,676.71		
Network Security				:71	8,485.71		
Multimedia / Videography / Animation				.71	24,676.71		
Mobile application development				.71	24,676.71		
Employee Relations				.71	24,676.71		
The need for training needs	,			71	24,676.71		
Effective interviewing Skills				71	24,676.71		
Quality Assurance Training				.50	10,053		
News and Press Briefing				.50	10,053.50		
Adult Learning Techniques				.50	10,053		
Training of Trainers				.50	10,053		
Social Media Marketing				.50	3,114		
SAI engaging with stakeholders				.50	10,053		
Adobe Illustrator - basics				.50 -	10,053		

, \	(0)	(8	A\$
X	\ 2		3
	1	_	1
	Carry	رؤر	17

٠ ١	V	NO		2
T		- Winter	1	7
	1	- 1	7	
1	Cu.	03	9	19
	1		ر در	//

M.	STORY OF THE PROPERTY OF THE P
	501 413
	ررور سه

*	\ \ \ .	Table 1	7
	/	Y.	5
1	cari	ورؤرة	13
		- /	_

11 .	\	V/
IX	/	ZE
1		
1	1	سروري

			1				71.800	75.390	79.160
					7.77				
PD DAY 2							14,200		
PD DAY 1						The second second	57,600		
الذي شوشر ارمزق وتوقع اعتمق تأميز	ربنة دننه	تارق ئوش ئارۇنوسى دېرون	166 1865	ו'ז'נד"ף, ע'ונ"ל	ونبرار دو داستویر دسترن	ה'ניקניה'	1.6 2020 1.6025	\$ 2021 \$ 2021	7' 2022 2022

						-		402,300	422,415	443,536
	Certificate paper							1,500		
	Stakeholder forum							200,000		
	Accountants Forum-MAF							60,000		
	Stationaries for training							5,000		
	Tea/Coffee for in-house training							28,800		
	Gifts for faciltators							3,000		
	Printing of folders, Certificates, Leaflets							17,500		
	Training visit to SRO							5,000		
	Training for auditors & public (IFRS +									
	Facilator Fee							80,000		
	Course Content Development									
	Community outreach program									
	Issue certificates on approval							1,500		
	Institute webportal									
لازئ مزمز ارمزة ونومج القادة كافر	ريزة زئزة	۵ دو ویر	ن دو در سری در در	144 1863	איניק על עלייל	زیرار نوزات ونٹرنڈ	הניקריק? מניקריק?	ئۇنىم ئۇنىنى	2021 مُرْدِين وُوُنْدِي	\$' 2022 \$199

عُوْدُ: 8 (عَافِيقٌ مَاءٌ سُرِسُونُ مِو 225 عَرْدُمْ كُنْ دِ دُرِيدُمِ مَاسُدُ رِسُودُرُ مُودُوَّ وَمُرَدُّ)

కేస్తు తీడ		ئِدُ جُ رُسْرُ فِي	مرسرع: مِكْرُافرُ	ěž	היל נינק	2020 ה'ת פֿפֿעית	2021 ה'ת' לפניק	2022 K
211011	העהע ענשפעצ כיתם ליתי לינו הלפיתים					75,600	79,380	83,349
-	52 Meetings 52 meetings 2 Secretariate allowance		2	300 150	60,000 15,600			
22100	אריים אל אליים אל אליים אל אליים אל אליים אל אליים אל אליים			2 600 00	2 600	52,433	55,055	57,807
				3,600.00 3,120.00	3,600 3,120			
	יי באלפנית על על הבו בא מש בפאפעת		CHOOL SELECT	1,600.00	1,600			
	ריפור על על על בא לפיף בא לפיל אין			1,680.00	1,680			
	יינפינצת עליתה השם בפלפת עלכן			2,160.00	2,160			
	AGO Male'				40,273			
22199	אוֹתונית הפיל ניתה					-	-	
22200	פָנְינְיִי רִינְיִי בִּיִּלְיִי בִּיִּלְיִי בִּיִּלְיִי בִּיִּלְיִי בִּיִּלְיִי בִּיִּלְיִי בְּיִּלְיִי בִּיִּ					214 010	220 720	246 206
22200	AGO SRO		1	5,000	29,079	314,019	329,720	346,206
1	AGO Male'			5,000	284,940			
22200	(/ +/° +)× ac + ,× + c + , (ax + )					E0 4E0	(1.272	(1.11)
22200	٨٣ رُوَّ مَنْ مُ فَعَارِ رَبِّي مِهُ هَا وَ وَهُوْ رَبِّرٌ وَهُوَ إِنْ عَالِمُهُ الْأَوْمُ مِنْ مِنْ مِنْ الْمُعَالِمُ الْمُؤْمِدُ وَهُوْ رَبِّرٌ وَهُوْ		5	250	1,250	58,450	61,373	64,441
	جُرُمُ عُرِينًا		9	300	2,700			
	وَرْجِرِ مِنْ (مُرْجِرٌ)		2	1,500	3,000			
	×2× 20		2	1,000	2,000			
	יתשפאע עשל אל		1	4,000	4,000			
	سرع و کرده کی کا سرع و کرده کی کار		100	10	1,000			
	ליפטילים אלציים ליפטילים עריפטילי		50	100	5,000			
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		100 20	30 700	3,000 14,000			
	(@2 16) × × × × × × × × × × × × × × × × × × ×		5	2,000	10,000			
	ディン メモルシン		25	500	12,500			
22200	פִער בְּלָבְאָ שִׁתְינִעִנְ פִּעְלְתְּ מִעְלָנְ מִינְ פִּעְנְעִ פִּעְנְ פִּעְנְ מִנְנִבּ ב מִבְּאָרָ מִעִרְיִ (מָשִׁלְ הִעְרִיִּ					8,767	9,205	9,665
	הנוצ ו שתעלת נפיצר תערץ		156	12.35	1,927			
	חפבת בלעתי בלא		12	70.00	840			
45.00	איי איצי איין אייני אייני אייני אייני אי		1	4,000	4,000			
	SRO JUAN		1	2,000	2,000			-
22200	אנול ניניפצת העפצפת הנוצה לפ עוכת שתוני פעם					18,000	18,900	19,845
	הצנים כיינועם צו העלמיל כל יינת		1	18,000	18,000			
							•	•
22200	ۣؠڔڗ۠ؠ؈۠ڔؠٚ ڞڗۜڿۼڔ؞ڔػڗڿؙؠۅ ڞؙؖڔٳۻۜڞۣۼڔٲڔٞڽڞۼ	PCS	50	150.00	7.600	50,500	53,025	55,676
-	177 848 NAW 387 TO 177 877 87 SIJA ENA	103	- 50	130.00	7,500 3,000			
	ชูภราหยางชากระชาปางต์ (Male')		1	40,000	40,000			
22200	المراد والرائد والمراث					42,900	45.045	47.207
	1735 - 485 715 5 18132				3,000	42,900	45,045	47,297
	נשעו כשותצ שונת בו את שי נוכנ				2,500			
	נער כשותצ הנחת נתשה לנכל				3,000			
	הניתנית הנחת בשיה נקנית				2,000			
	אלאל אינאל אלאל אלאלי לאלאלי אלאלי אלי		1	7,200.00	7,200			
	נשטון כישותל שנות את אול של ניצרים		1	7,200.00	7,200			
	ני לי		1	12,000.00 6,000.00	12,000 6,000			•
					-,			
22200	ارْسرور دِسْرَرْمْرِجَامِدِ رَدْرُهُونَوِ مُسْدِرُدُ جِسْرَرْمُرِجَامِدِ مُسْدَرُدُ جِسْرُهُ		300		156,000	156,000	163,800	171,990
2220								
22200	ייעור לצייילעיליל על פאיפ Dustin - Big	PCS	2	1 500 00	2.000	60,000	63,000	66,150
	Dustbin - Big  Dustbin bag - Black (Medium)	BNDL	5	1,500.00 45.00	3,000 225			
-			2	45.00	223		1990	
	Dustbin bag - Black (Medium)  Dustbin bag - Black (Large)	BNDL	5	180.00	900		The state of the s	

A STATE OF THE PARTY OF THE PAR

₹V @	<i>ۇرىي</i> رد	*19875 e	مرسرع: مُفرَدُ	ê.×	366 186	2020 ה'ת פפטית	2021 ה'ת לפטית	2022 2022
	hand santizer	PCS	20	75.00	1,500			
	Toilet paper	DOZ	50	75.00	3,750			
	Air freshner dispenser	PCS	8	350.00	2,800			ologos - N
7	Air freshner	PCS	50	40.00	2,000			
	sheltex	DOZ	30	40.00	1,200			
	Clean clean	PCS	30	20.00	600			
	Harpic	PCS	30	25.00	750			
	Bathroom wyper	PCS	2	105.00	210			
	Spongs	PCS	30	5.00	150			
	Dust Cleaner	PCS	2	95.00	190			
-	Window wyper	PCS	1	81.00	81			
	Window cleaner (big)	PCS	20	44.00	880			
	Мор	PCS	2	40.00	80			
	Mop basket	PCS	1	180.00	180			
110-125-901	Floor cleaner	PCS	50	60.00	3,000		100	
	washing powder	PCS	12	23.00	276			
	mamaa liquid detergent	PCS	12	44.00	528			
	Broom	PCS	3	40.00	120			
	Toilet cleaning broom	PCS	6	69.00	414			
	Toilet floor cleaning broom	PCS	4	60.00	240			
	Rubber gloves	PAIR	6	28.00	168			
	Box tissue	PCS	15	25.00	375			
	Tissue packet	PCS	40	15.00	600			
	garden sicssor	PCS	1	180.00	180			
	هِ بُرُنْهُ	100	480	17.60	8,448			
	o ex m		240	22.00	5,280			
-11-11-11-1	الوائر جائلة الرائم والمرائد المرائد والمرائد المرائد		7,000	6.60	46,200			
	1/2 6 1/2 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	(F-17-17-17-17-17-17-17-17-17-17-17-17-17-	50	49.50	2,475			
12-12-2	ر س ب س د		300	38.50	11,550			
	251)		5	165.00	792			
-	2 3 J		5	165.00	792			
	שית בני ל בצות ליתיה ביים שי		18	165.00	The second secon			
			10	103.00	2,970			
22200	ַלְצַרֶּילֶבֶעָּ פְּעָּפֶ נִקְּרֶינְ הַעִּבִּישִׁיתִ שַּׁלְּעָבְתָּ שִׁילִינִילָ שִׁלְינִינִי בְּיִּבְּעָּ					19,926	20,922	21,968
	Clock (for accomodation block)	PCS	3	450.00	1,350			
	small knife	PCS	2	75.00	150			
	Big knife (KATHI VALHI)	PCS	1	134.00	134			
	Table mat	PCS	1	300.00	300			
	water jug	PCS	2	125.00	250			
	bowl	PCS	2	246.00	492			
	plate rack	PCS	1	350.00	350			
	watch (For office)	PCS	2	450.00	900			
7727	100 (00 ) 00	100	1	12,000	8,000			
	اُوسُرُ مُدُمِّدٌ فِي اللهُ عَلَى اللهُ ا	-	1	12,000	8,000		- 1	
	5,5 // 2,5 //			12,000	8,000			
2220	הני שילפפת עלכל נלפעם					52,000	54,600	57,330
	ליכנת בפיעל הל של של פיל על כיל של הל של הל פעם כילכיל				2,000			
	ورور سوج سرع براور ورور ورسرع		4	10,000	40,000			
	"שׁ אָלְרָאָ אָרְהָאָלְ עִּלְרָיִ שׁ אַרְיִילְ עָּרְ עָּלְ בְּעָׁ בְּעָׁ בְּעָׁ בְּעָׁ בְּעָרָ עָּלְרִילְ עִּלְרִילְ	97.0	1	10,000	10,000			-
2220	9/20 9/8/4 C N /// / N2M N2N							
2220	יל אורץ בארץ האל האל לאל לאל מילים אל האל האל האל האל האל האל האל האל האל	* **			1,000	23,000	24,150	25,358
	של האל האל האל האל שירים שיל בל פנים באיל האל על על שיל בל האל על בל של של של האל על בל של של האל על בל של של האל על בל של של האל על האל של האל האל של האל האל של האל האל של האל האל האל האל האל האל האל האל האל הא	7,000	10	2,000	2,000 20,000			
2229	מִנִינִיל בַּבָּבָּבְּי נִנִּ בְּטִׁ					18,680	19,614	20,595
	(AC) (AC)	PAIR	13	10.00	130		,	-,,-
	Single bed cover set	PCS	2	400.00	800			
	Queen size bed cover set	PCS	1	600.00	600	N. H. P. S. S. S. S. S.		
	King size bed cover set	PCS	1	1,000.00	1,000			
	Cloth Hangers	PCS	10	20.00	200			
	Bolster	PCS	1	300.00	300		3325	
		PCS						

THE PROPERTY OF THE PROPERTY O

ور مو در مو	<i>ۇزى</i> دۇ	۽ ڙھ رُسر ف	ارمرع ارتواد	مُرْغ	הַנְנִ נִעִנִ	2020 ה'ת פניטית	2021 ارْرُ وَوْتُنْ بِر	2022 ה'ת לפטית
27/1-	Door mat (indoor)	PCS	5	120.00	600			
	key box	BOX	1	2,500.00	2,500			
	water pipe (Fenholhi)	FOOT	50	170.00	8,500			
	(مُرْهُ مُرِهُ بِي الْمُؤْرِمُةُ (مُرْمُرُ)		1	1,500.00	1,500			
	ניש העש עש (היי. הצ.ה)		1	1,500.00	1,500			
2230	فَوْرُسُ رُدُ مُرَ فَوْنَاتُ				7. 10.00	354,897	372,642	391,274
					354,897			
2230	بردنون زوز				10000	471,810	495,401	520,171
	היאלול ל הללים אי נא נאל	Month	12	12,000.00	144,000 327,810			
2230	של תנת לניתם נילופט מבת יילי על נילל					40,000	42,000	44,100
	יאילול אינ איני איני איני איני איני איני איני	رُبْ	12	1,500.00	18,000			
	נפתשלידיידי סקידי קידעידיקיידכב קידנדפ קידי סיר		200	53	10,600 7,920			
2230	יאיי בֿפּריפּרי מַריילים בּייליין					420,000	441,000	463,050
2230	ROL				396,864	420,000	441,000	403,030
2230	אָנ בּבּאָם מָנָה אָנ בּאָרָה מָנ בּאָרָה מָנ בּאָרָה מִנְּיִי בּאָרָה מִנְּיִי בּאָרָה מִנְּיִי בּאָרָה מִנְּי							
2230	7V 52@ VANA 95574				-	•		-
							-	-
2230	אָי גַּפָּעיפָ					-	<u>.</u>	
					-			
2230	בְצִיבָּה בִּיבָּה בִּירִיבִי בִּינִערִים בּנִנְנִיבָּה בִּבְּיבָּ					240,000	252,000	264,600
2230	SRO		12	20,000	240,000	200,000	215.000	220.550
2230	الله الله الله المؤرث المؤرث الله الله الله الله الله الله الله الل			-	-	300,000	315,000	330,750
	אַנג' עת מע בעפטע בייפון נ	ۇڭ	12					
	תפני תראפ יונעתיית		12	20,000	240,000			
	אלוצ מיתמע באפטיל בייתבו עיתנ		12	2,000	24,000			
	ה ליל היל לינונית הילית היל לינונית היל ל		12	2,000 1,000	24,000 12,000			
				1,000	12,000			
2230	ציישיים, כיייה ניקני ה'קנות דר ציישיים כיייה ניקני				1,000	18,000	18,900	19,845
	ג'ישטא בייש נאני				17,000			
2230	مِدُوْسٌ؛ بِرسْدِورْمُ؛ دُسْرُيْسٌ دُنْرِ دِرسْدِهِمِنْ وُمُرْزُ					258,200	271,110	284,666
	1. x1. m 1 /2 SXEVE 87 122				1,000		II 2 II	
	איל		12	600	7,200			
	ביל לל ביל בל הל לתחפים נחל נולני על של היום בל ביל ביל ביל ביל ביל ביל ביל ביל ביל	ות ניצע	1	50,000	50,000			
7.500	Corporate Video- AGO P/R Public awareness – Video Message		1 4	100,000 25,000	100,000			
4433					,			
2230	777 S7777		(4)		1.000	30,000	31,500	33,075
	הצור לש נל שהה פעם ביהרר על נען נפאל הצור לש נל שהה פעם ביהרר על נען לפא		11975-3		1,000 29,000			
2230	מציר ה'ק ה'קייק פ'ק'ניק'פ'קט'יך ניק'ניק'					17,000	17 050	10 743
2200	העתע בל בייפטיל ניתצ תקת ניצק				1,000	17,000	17,850	18,743
	היביתית פטיל ניתצ תקת ניתל				1,000			
	Male'				12,600			
	SRO				2,400			
2230	הְעהֹע צִיבֹרָ בִשְּׁלְפָפֶעה בִיקִים בּבּ בְנֹצֵל עֹלְכֹלְ עֹל נִצְלָ					-	-	-
								/ /



EN GENERAL'S BE

క్లు తీస్త		ۼڋڠڎۺ ڠ	برسرج د مفرفر	ěž	הכני ניצנ	2020 ה'ת' לפנטיק	2021 ה'ת לנטית	2022 ה'ת' לעלית
223010	עות הילשיתה נוניפתי פול ביניות יונו נוניפצ מצוב נת יים	-	who mee			3,345,000	3,512,250	3,687,863
	לעל עתיתול תשפים		129	25,000.00	3,225,000			
	1,850				120,000			
22301	ב'נבירידו ב'נבירבית ה'ב'נוב'ר נידוב'ר					250,000	262,500	275,625
					250,000			2.0,000
22301	מעטילעל בילעל ואמינים מניקנים					5,400	5,670	5,954
	1 12 5 x EV & @7" 182				1,000			
	אלא אלא אלא SRO איא איא איא א				3,000			
	אינע אינע פ Male אינע פ אינע פ אינע פ				700 700			
					700			
22302	הירות בול בעל פעם צילני		4			19,000	19,950	20,948
	Publishing of Audit Observer-Printing x Bi-annually Annual report printing		200	25	5,000			•
	Annual report printing		70	200	14,000		15,400	· · · · · · · · · · · · · · · · · · ·
22302	שירעליבה ערשיתי ציפצת בנתע פתי				-	9,000	9,450	9,923
	SRO				3,000			
	Male				6,000			
22302	520 34 24 3443, 5554, 554	+				77,675	01 550	95 (25
	دِ شَرْمَشْدَرُ مُرْسُدُ بِرِفْرَدُهُوْدُ دُیْ دُرُدُ لِاکْرِشُ دُنِے دُ رُوْقُ دِرْسُدُرِنْکُردُ مُرْسُدُ		5	14,500	72,500	//,0/5	81,559	85,637
	עוד תות מוני את תינים		1	5,000	5,000			
	שתעול תת יהת אל יתם SRO		1	175	175			
22399	المراب والمروزي والزوي المرازع والمرازع					67,300	70,665	74,198
	יידיקאניק דל האיש על לתיקטיניקית ב'פאילציקיקיק ד' דרפויקאי (ויציינק')				2,000	07,500	70,003	74,176
	מאש עש לא הפיע שעאית		250	100	25,000			0
	(אָרְאַלִילִילִילִ בִּ מְבַּצִּבְאָת (מְצָּבִילָת)		1	30,000	30,000			
	زُنْهُمْ بِنَّهُ رُدُوْهُمُ		50	75	3,750			
	72/7 2V		50 16	75 100	3,750 1,600			
	المراب الأ المراب الأ		16	75	1,200			
22600						343,800	360,990	379,040
	עלתשל שלעל על בל אל אלע			III	30,000	1000	200,770	- 121010
	177 8 VAC 2 5777 ASB 77 A ASF 3 19 18771				150,000			
	777V 18877V 1877V 1877V 1877V 1877V			00.000	10,000			
	سِرُووْتُرُ هُوَرُوْنُوْتُرُ (سُوتِرُ رَوْ شِرْدٌ 1 وَمَرْ وَمُرُووِرُ لَلْمُنْتُرُ) سِروِتُرَى هُوُرُوْنُوْشُرُ (3 وَمُرَ وَمُرُورِدُهُ لِمِدُونِهِ هُدٍ)		1	88,800 35,000	88,800 35,000			
	מותות האפו		1	30,000	30,000			
	\$11717,11			30,000				
22600	וניד גע נידטר תשר כל בל בל לי					33,000	34,650	36,383
	سرمزر وز				3,000			- 0,000
	הְעַהֹעָ כִילְרָפֶּ		1	30,000	30,000			
22600	אלתש פוג נילנפטלת					50,000	52,500	55,125
	ένεν ένες		1	50,000	50,000			
2260	ליק אל אה גם היל כא נפטאת					30,000	31,500	33,075
	8272 VAVA		1	30,000	30,000	50,000	31,300	33,073
							1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1/30
						1	Sich	11.10

TOP GENERAL'S BE

בישית הת העפונית שיר ביקר ביעית ליקר ביעית ליקר ביעית ביקר ביעית ביקר ביעית ביקר ביעית ביקר ביעית ביקר ביעית ביקר ביקר ביקר ביקר ביקר ביקר ביקר ביקר	**>***********************************	10 4 12	1,200.00 1,200.00 12,000	12,000 4,800 144,000 15,000	175,800	184,590	193,820
תנות בית התרות התרות של מליל בארים ליקל התרות בית ביל ביל ביל היים המליל החיים ביל ביל ביל ביל היים ביל		4	1,200.00	4,800 144,000			,
תנות בית התרות התרות של מליל בארים ליקל התרות בית ביל ביל ביל היים המליל החיים ביל ביל ביל ביל היים ביל		The second second	1,200.00	144,000			
תנות בית התרות התרות של מליל בארים ליקל התרות בית ביל ביל ביל היים המליל החיים ביל ביל ביל ביל היים ביל		12	12,000				
תנות בית התרות התרות של מליל בארים ליקל התרות בית ביל ביל ביל היים המליל החיים ביל ביל ביל ביל היים ביל				15,000			
פָּלָארֹי לִיאָרָאַ							
פָּלָארֹי לִיאָרָאַ					15,000	15,750	16,538
הגפנבא דורפטים דוקפטוקיק האברבא דורפטים דוקפטוקיק האגרב אינטיר קרסיקרטיקיק				15,000	,	101/.01	70,000
חנוב ביתעל ולשקלעת				4 1	20,730	21,767	22,855
		6	85.00	510	20,100	21,707	22,033
הנוצ ביתעל בני פת בונית		12	65.00	780			-
הנוצ שתעיל שתפה עצלי		12	120.00	1,440			
עלצ לתמחלת בל בל בלפטע	1	1	3,000	3,000			
איל עלעצל ביינף הארפין הארפין	1	1	15,000	15,000			
מיל העתע של הפעת פילפיל ביל ביל הלה ללסיק און ב ה'ל בלה	زر ث				853,537	896,214	941,024
ה' ה' ה' ה' אית' ה' ה' ב'		2	7,710	15,420			
תַת ש בינת ב לית ב			8,820	8,820			
9229				473,295			
לנטא עבינ ז 14 לפתשלית 30% תפיל עאליל		1	169,000	169,000			
UDEMI		9	3,889	35,000			
ricewaterhouseCoopers LLP, Financial reporting Guidance Online		1	19,041	19,041			
תיתשפת נית ייתה		200	400	80,000			
נו מפל לו שיים	ל לפל ל	زرسور					
תכת לעל תית ש	בתנענים	16	510	8,160			
תיתש פת איני	سرع ودر	16	300	4,800			
ۇپەرىئەمۇرىئە Office 2016	يرشوش	16	2,500	40,000			
ج وَرُقُ وَرُوْمَ مِرْسِورٌ بِرِ 14 مَ UDEMI g Guidance Online دَرُرُجُ وَدُرُسُ وَدُرُسُ وَدِرُرُورُورُ وَدُرُسُ مِرْسُ دُرُرُجُ وَدُرُسُ مِرْسُ دُرُورُجُ وَدُرُسُ مِرْشُ دُرُورُجُ وَدُرُسُ مِرْشُ دُرُجُ وَدُرُسُ مِرْشُ	PricewaterhouseCoopers LLP, Financial reporting	PricewaterhouseCoopers LLP, Financial reporting	9 1 PricewaterhouseCoopers LLP, Financial reporting 200 200 16 הַבְּינְעִינָהְ 16 הַבִּינִינָהְ 16 הַבְּינִינָהְ 16 הַבִּינִינָהְ 16 הַבִּינִינָהְ 16 הַבִּינִינָהְ 16 הַבִּינָהַ פֹּינִהְ 16 הַבִּינָהַ פֹּינִהְ 16 הַבִּינָהַ פֹּינִהְ 16 הַבִּינִהַ פֹּינִהְ 16 הַבִּינִהַ פֹּינִהְ 16 הַבִּינִהְ פֹּינִהְ 16 הַבִּינִהְ בּינִהְ 16 הַבִּינִהְ פֹּינִהְ 16 הַבִּינִהְ בּינִהְ 16 הַבְּינִהְיִינִהְ בּינִהְ 16 הַבְּינִהְ בּינִהְ 16 הַבְּינִהְ בִּינִהְ בּינִהְ 16 הַבְּינִהְ בִּינִהְ בּינִהְ 16 הַבְּינִהְ בִּינִהְ בִּינִהְ בּינִהְ 16 הַבְּינִהְ בּינִהְ בּינִהְ בּינִהְ בּינִהְ בּינִהְ בּינִהְ בּינִהְ בִּינִהְ בִּינִהְ בִּינִהְ בִּינִהְ בִּינִהְיִיםְ בִּינְהְ בִּינִהְ בִּינְהְ בִּינִהְ בִּינְהְ בִּינְהְ בִּינִהְ בִּינְהְ בְּינְהְ בִּינְהְ בְּיִינְהְ בְּינְהְ בְּינְהְ בְּינִהְ בְּיִינְהְ בְּינְהְ בְּינְהְ בְּינְהְ בְּינְהְ בְּינְהְ בְּינְהְ בְּינְהְים בְּינְהְ בְּינְהְייִינְ בְּינְהְ בְּינְהְיִינְ בְּינְהְ בְּיִיבְּיְיִיבְּיְיִיבְּיְיִיבְּיְיִיבְּיְיִיבְּיְיִיבְּיִיבְּיְיִיבְּיְיִיבְּיִיבְּיִיבְּיִיבְּיִיבְּיִיבְּיִּיבְּיִיבְּיִיבְּיִיבְּייִיבְּיִיבְּיִיבְּייִיבְּיִיבְּיִיבְּיִיבְּייִיבְּייִיבְּיִיבְּייִיבְּייִיבְּייִיבְּייִיבְּייִיבְּייִיבְּייִיבְּייבְּי	169,000 1	473,295   169,000   169,000   1   169,000   3,889   9   19,041   1   PricewaterhouseCoopers LLP, Financial reporting איל פּרָל פּ	473,295   169,000   169,000   1   169,000   35,000   3,889   9   19,041   1   PricewaterhouseCoopers LLP, Financial reporting   80,000   400   200   17,0	473,295   169,000   1   169,000   35,000   3,889   9     19,041   19,041   1   PricewaterhouseCoopers LLP, Financial reporting   80,000   400   200





										7.6 2022 1.002
										1.6 2021 1.000
23,600.00	24,060.00	18,100.00	19,300.00	3,600.00	42,800.00	4,880.00	64,940.00	4,880.00	24,940.00	1. 2020 1. 1. 2020
19,600.00	16,100.00	14,000.00	16,800.00	2,800.00	40,000.00	3,500.00	56,000.00	3,500.00	16,000.00	777 5320 A377
				,						دونر دودر وزدر دودر وزدت
<sup>21</sup> — <b>3•</b> )	1,000.00	500.00	1,000.00		1,000.00		1,000.00		1,000.00	بعرسط والمراشق والافرا
4,000.00										העיתקב עק
242	560.00		600.00	800.00	1,800.00	1,380.00	7,940.00	1,380.00	7,940.00	وزراج مأس
- - -	6,400.00	3,600.00	900.00							رسور ا مدرونو
7	œ	5		4	25	5	35	5	10	7757, 5797
	· ·	4	3		w		u		u	هُدِوْبِرِسْرُةُ دُوْرُوْ
و زور	و زور	cią	٧. ځېزېر	ة مروزة مروزة مروزة مروزة	« در	ي مرور مروج	الميموم والمحافظ	2.46.433	ع دره در دره	زۇرىدۇ ۋىر
,	יאניי מקנטן מקניי	335		7037	المرتبين المرتبين	הינטיל הינטיל	مردور إرجاد ترور	מינטין	مرون درون درون	הקיק טקם ! הקנעת התפקה
				در من مری دروی در دروی و مری و م و مری و	در مرسود درج المرادي مراسود درج المرادي مرسود درج المرادي مرادي م	200 - 100 -	ارده در ساده دری ها در دروی سردی در در دروی سردی در در دروی سردی در	و در ای طری و در بیار در در مر مرساور در دی چ بی ای در مرج مرج مر بی ای مرم وی مر در مروی مر	ارد میل در مردود میلی میلی در مردود میلی در مردود میلی در مردود میلی	<i>778</i>
المناسبة ال		Service Contraction of the Service Contraction o	در بخردر در	سرائی درم والدیم درار از درم والدیم درار از درم والدیم درار از درم والدیم دران ۱۵ درم در از دران والدیم درم در از درم والدیم درم درم درم درم درم درم درم درم درم در	- (	سرور درسی وهدوده درجی کاوهدوده درس سر درجی درس (میروده سرسی نامه ترسود درجی نامردس)	روار در ای او دروارد در ای او دروارد در ایر در ای او دروارد در ایر دروارد ایرارد ایرارد ایرارد دروارد ایرارد ایرارد دروارد ایرارد	مرور مرح وفادور مرح وفدور مرس سر وفر مرار (ع وفدون سوچ مدرسور مراج عروران سوچ	יול בין היי שי נפחדנה היי שי נפחדנה היי היי קוד חייל (שי נפחדנה בין ביקור מיל (שי נפחדני בין ביקור מיל (שי נפחדני) עומרני הייש עומרני	ۇن <sub>ى</sub> دۇ
7,000 5										دورو والروث الرازور

ر بدوری

490,822 1 2020 2020 119,730.00 445,190.00 16,250.00 43,712.00 14,800.00 16,250.00 15,540.00 7,464.00 274,400.00 32,000.00 14,000.00 14,000.00 נוללה שמכם נוצו 3,500.00 14,700 14,700 14,700 ئزۇنۇ دۆۋىز ئىدادۇنۇ زۆۋىز ئۆۋدىش وبرسوا ترماوة ونوفر 2,000.00 4,800.00 25,760.00 1,000.00 500.00 500.00 500 500 500 1,000.00 3,000.00 העיתונצ עוב 800.00 1,700.00 ويرافعنيه 240.00 240.00 960.00 1,050 1,050 780 12,500.00 وسور المدرورة 2,004.00 6,012.00 800.00 800.00 ئرۇنزى ئرۇدىر (ئرۇسۇ) u s 20 שֹׁתְפִּיִתְינֹצ הִנְנִ 00 35 v 35 36 v 35 36 v 35 36 v 35 ٧. ٥٥ رود ردر دردرم ring v פ עותנת רפ לעונף פר 80.75 2.75 2.75 2.75 25.75 مُؤورُ: 2 (كُونِ مَا مُرَوْكُمُ مُورُكُمُ لِللَّهُ مُرْمُحُهُ مُومُوكُمُ وَمُدَى رَحْمُ لِمُو فَرَجُمُ ה'ק'ת עק' פאריק' בעק' ג'יד' ג'יד'ק' 25.50 175 SOE-03 SOE-01 ע כנין שניקיינצ הנד ע צע עומיתיים הבצ ע ניא ענית שנים הפיא THOR GENERAL SOL فريرو 25,00

\* (5)

90,512.00	8,464.00	54,132.00	9,353.40	151,586.00	92,360.20
64,000.00	3,500.00	32,000.00	3,500.00	64,000.00	64,000.00
,					,
1,000.00		1,000.00		1,000.00	1,000.00
18,000.00	2,000.00	12,000.00	3,000.00	5,100.00	20,000.00
1,500.00	960,00	3,120.00	850.00	1,350.00	1,350.00
6,012.00	2,004.00	6,012.00	2,003.40	80,136.00	6,010.20
46	u	20	u	46	40
(Ja	_	ω		w	ω
٠ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١ ١	ر ۱۳ مر ۱۳	رية در در مود مريع	ر برد در برد در برد	, , , , , , , , , , , , , , , , , , ,	2,000 2,000
1000	المعادية	ייניין האברינק	1035. 1535.7	2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	ار می در از از می در از
ار در	در از ایر مرده مرار از این این از ای	در مرسور آرای ها در ها در می در	در د	در مرسدو هی هی در مرسدو در می هی در مرسدو در می هی در در مرسود در می در مرسود در می در مرسود در مرسود در مربود	دوم ومشاوه هجایی بازی ومرس می در مودر در مودر بازی مرکزی بازی میرادی در مرکزی ور
	سریم دور تامیده در استان در ا	اری مردم ی می می میدور اری می میری می میدور اری میری می میری میدور ای میری میری میری میدور ای میری میری میری میری ای ای میری میری میری میری میری میری میری می	المراجع المرا	المنافرة ال	, j.

THE GENERALL'S CHARLES OF THE STATE OF THE S

18,832.00	20,600.00	20,332.00	34,990.00	34,990.00	34,990.00	34,990.00	24,990.00	16,040.00	16,040.00			67,600.00			7,464.00	79,712.00
10,500.00	10,500.00	10,500.00	14,700.00	14,700.00	14,700.00	14,700.00	14,700.00	14,700.00	14,700.00	12,600.00	8,400.00	12,600.00	7,000.00	7,000.00	3,500.00	64,000.00
															٠	,
500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00					1,000.00		1,000.00
500.00	3,000.00	2,000.00	10,000.00	10,000.00	10,000.00	10,000.00						3,000.00			1,000.00	7,200.00
			790.00	790.00	790.00	790.00	790.00	90.00	90.00	1,000.00					960.00	1,500.00
7,332.00	6,600.00	7,332.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	750.00	750.00			15,000.00			2,004.00	6,012.00
5	5	5	7	7	7	7	7	7	7	6	6	6	5	5	s	46
			3				w	ω	ω	ω	2	s	t	.		
3 3533.15	3 77910,01	ي و يومر تر	5V 7V3	ير تؤفرز	3 7/1/2	3 355 1	نعفررز	ע עייגל	795 V	17.00	الادرور	غفره فرم دهر زسردفر	نورمردر زمر زمردر	فرور در زمردفر در زمردفر	د نه مود د نه مود د نه مود د نه مود	3 6 6 6 6 6 6 6 6 6 6 6 6 6
iji	136	مَرْز ع	25%	مَوْرُ	777	iji	336	הינטיל	7:		200	135	196	136	יינטיל גענילל גענילל	اردور اردورو
															در مردم مری دردی مرد مردم مرمن در دری چه مردی درمرچ مردی مردی درمرچ مردی مردی درمرچ مردی مردی درمرچ درمرچ مردی	دومترم مشاور دري ها ما مترم مشاور دري ها ما مترم دوي مي ما مرم دوي مي ما مرم دوي مي
المراسع السائح وساز		Contraction of the second	in free of the service	Swenze wild	معرد مندر و مردور و مو مردور و مو مو و مو مو مو مو مو مو مو و مو مو مو و مو مو و مو مو و مو مو مو و مو مو مو و مو و مو مو و مو و مو مو و مو و مو مو و مو و	معرد در د	مردر در	DI עוצע מיניים בים מבים DI	D2 פֿנָא עותיתייני מְנָה D2	D2 مرفيترو منمروج (رمروق)	プラグラング アラスラン D2	D2 كۆرۈك ئەكىرى اكتوموت (ئولۇمۇمۇم)	D2 يِمْ مَيْعَ 2019 (مُوْدُمُوْرِ)	2019 قوة مُرِّر الْمَ مَوْجِعُ D2 (مُؤْدُمُورُر)	المراج وراج المراج الم	1

.

e-12-53-197

19,000.00	50,000.00	21,000.00	20,500.00	19,680.00	17,320.00	15,400.00	21,700.00	40,976.00	23,756.00	33,600.00	27,732.00	26,300.00
18,000.00	18,000.00	18,000.00	18,000.00	18,000.00		14,000.00	14,700.00	18,200.00	14,000.00	19,600.00	14,000.00	14,000.00
	1,000.00				1,000.00			1,000.00	500.00	500.00	500.00	500.00
						1,400.00	7,000.00	2,400.00	3,000.00		5,000.00	3,000.00
1,000.00	1,480.00	3,000.00	2,500.00	1,680.00		ē		560.00		700.00		
,	29,520.00				16,320.00		,	18,816.00	6,256.00	12,800.00	8,232.00	8,800.00
5	v	5	5	5		ч	5	9	5	7	ч	5
∞	∞	∞	∞	∞ .		∞ T	∞	<b>∞</b>	4	4	4	4
وتردؤنز	ويترتفغ	مرير	1600	ijsris	13.1	25:2	رد زنزز	ir ëvet	ه منززر	م زندنزد	337	رد ناودرا
);;	3:	);	<i>7</i> ;	13%	<i>}</i> :	2000	\$ \$	7 507 50 507 50 507 50	33%	<i>);</i> ;	3:	3:
F01	F01	F01	F01	F01	F01	F03	FO3	F03				
CARRIED ST		L'ar les		مر دمری ترکز کر سودوا مریم مرکز کر سوله عائز درخیق مام درمر	م مؤذ مرقاره روزه وی میکرده مروزه میتان میکردر	ترم سوچه م داروی درم سوچه م داردی مدرستوم درم درم سوچه م در درم درم 2018 و م درم درم ی درم درم درم درم درم درم درم درم درم درم	ارور المرور الم	روسون می در دورد در د	در از در سراد چاق در سراد چاق در سراد چاق در سراد چاق در سراد در سراد چاق در سراد در	المراور المرا	المجاهد ساخط در را منده ها المجاهد الم	ارم چروی (خصوری) ارتز ارم درم از ارتزی ارم درم درم درم درم ارم درم درم درم درم درم درم درم درم درم د

\*

6.25.33.35

															•						
14,700	11,440	13,990	19,700	9,800	13,339	. 9,600	9,200	10,900	8,900	9,600	15,539	500.00	22,900.00	23,000.00	28,700.00	27,320.00	24,900.00	24,200.00	- 28,700.00	- 15,104.00	21,000.00
0 4,200	0 4,200	0 1,400	2,800	3,000	8,400	8,400	8,400	8,400	8,400	8,400	8,400		0 22,400.00	22,400.00	0 28,000.00		22,400.00	22,400.00	28,000.00		18,000.00
soo	500	500	500	500							500					1,000.00				1,000.00	
6,000	2,000	12,000	13,000		1,300	1,200	800	2,500	500	1,200	3,000	500.00	500.00	600.00	700.00		2,500.00	1,800.00	700,00		
200	740	8	200	300	300						300					1,600.00				1,600.00	3,000.00
3,800	4,000		3,200	6,000	3,339						3,339					24,720.00			**	12,504.00	
ω	W	1	N	5	4	4	4	4	4	4	4		4	4	U.	5	4	4	٥.		5
2	2	и	ы	÷	u	3	3	3	3	3	y.	20	œ	00	00	00	∞	œ	00	° 00	00
قۇرىئېقۇ ئىرىد دىزۇر ئىرقۇرۇر	ۇۇرىئەۋ. ئۇسۇرۇرور ئۇسۇرۇرۇر	ور میراد ور	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	- לל		מַפַּכּינַתְנִקּ	בנחבר התפל	10.00	مرومرور	وعرباس.		Cicon	ring	ر عزمز	وبرزز	رورومز	B. 6, 26, 66	D. فيردر D. فيردر	8. مترزر	٥. در مروسرد	Series.
200	پرينونز پرينونز	,,,,,,,,	254 756	יתפנית ל	היניניק גייניקיק	prism	מיניטיל	התנטת	رمرة ومرو	رَمُوُوْمُورُ	היניין ג'יציין		iji	196	2:	196	7:	7:	3:	2:	2
SOE-01	SOE-01	SOE-01	SOE-03	SOE-03	SOE-02	SOE-02	SOE-02	SOE-02	SOE-02	SOE-02	SOE-02	F02	F02	F02	F02	F02	F02	F02	F02	F02	F01
)1 / (	(2.75) (2.73) (2		المرابع المرومية	مردمة معظم مرواء			رق.	ue-				Civer com	ر مهور وترمرات اسدر		و مود ومرد ومرده	27-1621, 1-17	ورمراع مدو ورورا سامر	ם. פעל ידעל ידעל ידעל בי מעל	۵ دور مرد ورزی	77 - 0.6 1 6 - 55	وترسع معم بالروار

1. 2021 2021 1,780,855 3,066,467 \$1, 2020 \$1,000 1,696,052 1,615,287.60 2,781,375.83 481,993.33 468,780.00 599,920.00 380,500.00 70,000.00 2019 2019 213,025.92 110,622.16 140,305.20 187,675.44 92,056.02 36,497.76 22,700 14,828 7,610 1,000 1,161,396.07 | 4,626.00 | 960,700.00 83,333.33 178,110.00 231,300.00 230,000.00 1862 VAGE 1868 135,032.94 76,745.34 113,013.18 33,924.00 19,706.76 60,230.52 4,200 2,800 400 800 4,626.00 پرٹرمدہ ٹرندہ ؤ ڈکڑلڑ 16,660.00 20,820.00 20,820.00 30,000.00 120,682.00 צעש כב 6,939.00 6,939.00 6,939.00 4,626.00 5,875.00 214,400.00 6,939.00 500 500 500 4,626.00 سُجْدُ رُور 4,626.00 16,000 5,000 r 40,650.00 3,400.00 فأريرازير 600.00 600.00 600.00 600.00 600.00 400.00 1,480 200 240 100 1,416,645.76 382,000.00 269,850.00 347,800.00 120,500.00 376,037.60 ورور ا مدروره 70,453.98 67,046.16 67,123.26 24,286.50 11,565.00 56,020.86 4,888 3,200 5,330 ترویزی فری در (فروسه) N ۵ پرؤیرسری مرفرفر ω 12 N توریزی در (مردن) ورو ده ميزدد. - 145-45 4: ¥: 5 ښونځونځ (ميرو) 5.55 25.8.00 (2,000) (2,000) (2,000) ביפינילפי פיר £ 5. 1 1 \$ SRO ₹. 12. 32.0 ה'ק'ק' קבלה קבליק' קית זביקיק הינניין 3 3: 10 של הייני לפינו היינית פינו ליינית לפינו היינית פינו ליינית לפינו היינית פינו رو مرمزهم 221 004 مرمد مدر حامر رامرو فرج פית שתנקנפת is SOE-01 3 3 F3 3 3 SOE-01 13 H المراديرية وهم سره بازهاج مرود رسم مرم رسود رسم مرم روز مرمی مربع 201 و مرم رمزی مربع Recruitment trip to Addu (1) באקש דר הקנות פרתש הקצות פרתש הקצות פרתש הקצות פרתש הקצות פרתש הקצות פרתש הקצות פרתש ورودر ورود בעלנדתם נמנים THUR GENERALL SAFE وزرو φες: ε (φεσα 25,00

できているか

THE PERSON NAMED IN	פשת כישית	2	2,000	4,000			2 x 0,00 x x x x x x x x x x x x x x x x	
	1	2	7,000	14,000				
	אור א על כל	1	18,000	18,000			פתפות ניתכנקצים שיתית עוצני	שתית עא
	ه اور مناویری	1	30,000	30,000			اره در سومور درور	
	288 18000 177	2	14,500	29,000			05 25000 EEX	مرور دور
	אניים 48000 ששת הנפתב בהיינש	1	50,000	50,000			3 men 6 mose	80 00 00 00 00 00 00 00 00 00 00 00 00 0
1	1 0000 Base	1	10,000	10,000			התפית פיתצונו די	x6x x6
1 sauce		1	10,000	10,000			عروسر وسروور	יאפא אני
	رير 9000 ههر	-	10,000	10,000			מא עשאפת	
	رير 18000 مهر	1	14,500	14,500			20 24 240 20	ייים מאני
	camera	1	8,000	8,000				
102	23002 נפתם, כשחת בחו המפנכתם				Constitution of the property (CA)			
				228,900	240,345	252,362		
	27 27 27 27	-	0,000	5,000			1.000	
	EVENTS ABANTO	-	5,000	5000			2000	
	X0X5 7/1	<u> </u>	5000	25,000			100 A	
	A STATE OF THE OWN	<u>.</u>  .	10,000	10,000			897.22	
	Contraction of the contraction o	1	15,000	15,000			187	
	10 0 C C C C C C C C C C C C C C C C C C	-	50,000	27,000				
	المعالمة المعالمة والمعالمة والمعالم	- -	54,000	\$4,000				
	340 ml > VXV > ml 50ml (0 ml 0 ml 6 ml 5 ft)	_	35,000	35,000				
	2 × × × × × × × × × × × × × × × × × × ×	-	34 900	34 900				
10	423001 وَمُرْمِهُ مُنْدِ رِجِامُونُ دِينَة							
				55,750,000	100,535,000		THE RESERVE THE PERSON NAMED IN	
	Roof				5,000,000			
	Cladding				800,000			
	Central Air Condition system				8,375,000			
	4 lift (each fitting 12 people)				2,000,000			
	Doors and windows				10,000,000			
	Tile work				6,500,000			
	Peintingm pannel board lighting				11,700,000			
	Electrical wiring				1,560,000			
	Plumbing				15,600,000			
	Building and cement work				7,800,000			
	Concrete				31,200,000			
	Foundation			39,000,000	•			
	Preliminary			16,250,000				
	נענעצי הפי הנדתם נקנית ניתם ניאנ			500,000	•			
03	2010 בנית בנהעני תו שתיקטו שתעה הבנם							Posterior Services
総	ונגונסלת היונשי היונביישליים לעוצעני	<b>经过程的</b>		TO THE STREET STREET				
الاستوار ومروق		مُعْرِيرُ	18:	وورنام	ووروعر	ووراعر	رادع زريع زريع زريع ۵۵ مرمو و دوه ريزي ق زريم دي ۵۵ مرمو و دوه ريزي ق	
מישפת וניתני	12.08		2020	2020	2021 %	2022 🍌	دوسرد دو دوسرد دو دو دو دو دو دو دو دو دو دو دو دو دو	100
	77.76							

137.75

	Printner & Document Scanner -Printer+Scanner	_	12.000	12,000				
	Studio Steup - video content creation -Camcoder+Light+Mic	1	150,000	150,000				
	-Recordable System	_	25,000	25,000			3	Establish Complain machanism
		-		000,000			2	ינוצ זש נאשישיאנני, ר
	" X0 0 X 30 CO 30 m CO	. -	33,000	35,000			× 7	מצ עמנוצת במתשעות ב
101.00	120 1000		15,000	45,000			25	פתום תצתפתצת עת בנול
11:11:		3 2	10,000	100,000			×S	תננצ תע התתפעצת שנתם
1		5	3,000	20,000			×2	30 668 Sucever
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	18,000	36,000			×B	صرو مرود رو دي عمرسود
	51.	-	25,000	25,000			1	
	ورمر في هو مرج و مرد مروي الله المري	-	14,000	14,000			11.	נשפאעיי.
	Current Last Les 91 60	_	7,000	7,000			1.	רש פארעילי
	1 2 2 1 0 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2	10,000	20,000			(,	مورسرمر رو مرو وجاسرى مروس
	6 x chax	2	28,000	56,000			8*	BAFUL
	37796 7790	5	19,000	95,000			٠,١	الرام المراجة المراجة
	وَرُوعَ مُو (مرور وسود سُرع 2012 مُدر 2013)	30	22,000	660,000			The second	مر مروره در میموردوی
423 008	את שינה בעבישית ניק תשפינית			安 大都学の安特 地のます				
				945,246	992,508	1,042,134	24.0	
								000000000000000000000000000000000000000
	VCV4 CV3 V med (536 A6V3V, 1)	200	,	590,586			5	0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	2019 2000 2000	» ·	15 420	123 360				1000 Can 1000 Can
	CVAS C6 B V6 C	50	4.626	231 300			7	درور عوسرس موس وران موجع
423 007	לבנת איל שני של של איל איל של של של של של איל של אומי של איל איל של אול של איל אול איל איל של איל של איל של איל של איל אול איל אול איל איל איל אול אול איל איל איל איל אול איל אול איל אול איל איל אול איל אול איל אול איל אול אול איל אול איל אול איל אול איל אול איל איל איל אול אול אול אול איל אול אול איל אול איל אול אול אול איל אול אול אול אול אול אול אול אול אול או							
				23,000	24,150	25,358		
	ومولاندو عدود دالم عديد ودرسود	1	15,000	15,000				
3	700	1	8,000	8,000				
006	\$23006 روسترو في في في الله الله الله الله الله الله الله الل							(1) · · · · · · · · · · · · · · · · · · ·
				5,000	5,250	5,513		The state of the s
	1601-16			3,000	-			
C00C7+	460			5000				
				13,000	13,650	14,333		
	7,878	_	3,000	3,000			3	1 870
	Sabra Oxfa		5,000	5,000			^ \ \	תשבות ניתוש לאנוניבית
	المرسري صعرو	1	5,000	5,000			54	שבית היתו לאנותניתם
423004	(ביים מינים ביינות ביינות ביינים ביינים מינים (ביים ביינים			100				
17.6262				197.500	207.375	217.744		2000
درستور معرص		250	18:	***	****	***		۵ د د د د د د د د د د د د د د د د د د د
שישפת נכיינני	فارتبط		2020 %	202	2021 %	2022 %	2000	שלשצי בתנשכ נכינים

(e)

				300,000	•			
	van			300,000				
	W							مزر .
424001	groom access the same							
						1		
								275
70017	שנומר בנות בפתב 195 שינעל הנדופ					design of the second	2000	
	*** *** * * * * * * * * * * * * * * *			2,265,400	2,378,670	2,497,603.50		
	הלשפח (חשם, האהפשה, פיח) העשירו חשבי הלפשל הרשא (חבירים)	16	22,000	352,000 4,400				
	2 Headset mic for Training -Head set mic		2,000	4,000				
ورسوناموقر مؤمري		مُعْرِهِ (	, , , , , , , , , , , , , , , , , , ,	زونتع	7,000	,,,,,	S. 7. 8.	۵ مرمرورو ۲۰۵۰ ۵ مرمرورو ۲۰۵۰
משמשינו נפתבו	مونيهو م		2020 %	202	2021 끘	2022 💃	الماران المارا	שישיבות הניקשים נביתית





AUDITOR GENERAL'S OFFICE
REPUBLIC OF MALDIVES

# **AUDITOR GENERAL'S OFFICE**

REPUBLIC OF MALDIVES

## **ANNUAL WORK PLAN 2020**

September 2019





### **Table of Contents**

FOREWORD	4
Department 1: Corporate Services Department	5
Department 2: Technical Services Department	5
Department 3: Financial Statement Audit - Public Sector	5
Department 4: Financial Statement Audit – SOEs and Statutory bodie	985
Department 5: Consolidation, Debt and Revenue Audit	5
Department 6: Financial Institutions and Information Systems (FIIS) a	nudits5
Department 7: Compliance and Special Audits	6
Department 8: Performance Audit	6
Overseen by the Auditor General	6
AGO RESOURCES AND PRIORITIES	7
Legal Mandate	
General priorities	
Office structure	
Department 2: Technical Services Department	14
DETAILED RESOURCE AVAILABILITY AND DELIVERIES BY DEPAR	
DEPARTMENT 3: FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)	
Audit responsibility	
Strategy	
Audit of Local Councils	
Planned Outputs	
Resource Summary	
DEPARTMENT 4: FINANCIAL STATEMENT AUDIT (SOEs AND ST	ATUTORY
BODIES)  Audit responsibility	24
Strategy	25
Audit of State-Owned Enterprises	25
Audit of Statutory Bodies	
Audit of Local Councils	26
Audit of Donor-Funded Projects	27
Audit of Local Councils  Audit of Donor-Funded Projects.  Staff resources	27
Planned outputs	1128
Resource Summary	TOR GENERAL'S ST30
2	R GENERAL'S

DEPARTMENT 5: CONSOLIDATION, DEBT & REVENUE AUDIT	31
Audit responsibility	21
Strategy	20
Staff Resources	32
Planned Outputs	32
Resource summary	
DEPARTMENT 6: FINANCIAL INSTITUTIONS AND INFORMATION SYSTEMS (	 (EUC)
AUDIT DEPARTMENT	riioj 35
Audit responsibility	35
Strategy	
Staff resources	
Planned Outputs	
Resource Summary	
DEPARTMENT 7: COMPLIANCE AND SPECIAL AUDITS	
Audit responsibility	
Strategy	39
Staff resources	39
Planned Outputs	39
Audit Responsibility	42
Strategy	42
Staff Resources	43
Planned Outputs	43
Audit responsibility	45
Strategy	45
Audit of Local Councils	45
Audit of public institutions	45
Other Streams of audits	
Planned outputs	
Resource Summary	





#### **FOREWORD**

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

This plan describes the AGO's strategy and planned development initiatives during 2020 and the subsequent sections show the staff resources and planned outputs for each of the AGO's audit departments. In using its resources, the AGO will give priority to its statutory obligations under the Audit Act 2007 to issue audit opinions on the financial statements of Ministries and other public institutions. Remaining resources will be allocated to a programme of Compliance, Special and Performance Audits and audit of a number of local councils and SOEs conducted in-house.

At present, majority of the SOEs audits are carried out by the contract auditors on behalf of the Auditor General. Starting from the financial year 2016, a large number of local councils' audits too will be carried out by contract auditors on behalf of the Auditor General.

In addition, the plan aims to present the objectives, action steps and time frame for the Technical Services Department and Corporate Services Department. It addresses how the departments will progress to support AGO's strategy and growth.

The past year, AGO also inaugurated its strategic plan for the period 2017-2019. This is a major progress in creating transparency and awareness of the auditing process to the public and its stakeholders alike.

The theme of this plan is "Providing Value and Benefits of Public Sector Auditing to the Nation and Citizens", which is based on INTOSAI's ISSAI 12 "Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens".

The Strategy has 4 key objectives:

- 1- Strengthen the Accountability, Transparency and integrity of public sector entities
- 2- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- 3- Being a model organization through leading by example
- 4- Professional accountancy organization (PAO) development

Based on previous work plans and experiences, AGO's this will thus schedule its audits, trainings, awareness and other programs to better suit this master strategic plan.

In order to execute this plan effectively and efficiently, time and resources have been allocated by each department individually for their assigned projects, the total budgeted hours thus is 155,643. However, 108,291 hours are available for audit, 47,352 are for support services. We require 143751 audit hours, therefore is a shortage of 11,892.

### Thus, in 2020 the AGO plans to deliver:

### Department 1: Corporate Services Department

- Information and Communications Technology
- Administration & Procurement
- Accounts and Finance
- Human Resources Management
- Legal Affairs and Portfolio Management
- Audit Management System Administration

### Department 2: Technical Services Department

- Reporting and Follow-up
- Training and Stakeholder Relations
- Institute of Audit and Assurance
- Methodology, Licensing, Quality Assurance and Team Mate

### Department 3: Financial Statement Audit - Public Sector

- 18 Government Agencies (responsible Agencies)
- 24 Local council audits (Review)
- 02 Local council audits (In house)

### Department 4: Financial Statement Audit – SOEs and Statutory bodies

- 24 SOEs Audits which will be undertaken by private sector audit firms on behalf of the Auditor General;
- 21 Statutory bodies audit review
- 08 Donor-funded projects (Financial Statement audit)
- 24 Local council audits (review)
- 02 Local council audits (in-house)

### Department 5: Consolidation, Debt and Revenue Audit

- 25 Audit, public sector entities audit opinion on the financial statements
- 24 Local council audits (review)
- 02 Local council audits (in-house)
- 8 Audits (work in progress)

### Department 6: Financial Institutions and Information Systems (FIIS) audits

- 07 Financial Audit
- 04 Information System Audit,
- 16 Local council audits (review)
  - 02 Local council audits (in-house)



### Department 7: Compliance and Special Audits

- 07 special investigations and reviews
- Design, develop and implement Fraud Vulnerability and Compliance Assessment
- Implement special audit methodology
- Citizen partnership

### **Department 8: Performance Audit**

- 06 Performance audit studies
- 15 Performance reviews (work in progress)
- 08 Local council audits (review)

### Overseen by AAG, Financial Audit Service Division

Southern Regional Office

### Overseen by the Auditor General

- AG bureau
- Internal Audit





### AGO RESOURCES AND PRIORITIES

### Legal Mandate

Under section 212 of the Constitution of the Republic of Maldives, the Auditor General is charged with responsibilities to audit and report on the accounts, financial statements and financial management of the following:

- a) All government ministries;
- b) Departments operating under government ministries;
- c) Other government departments and agencies;
- d) All offices and organizations operating under legislative authority;
- e) Independent commissions and independent offices established in accordance with the constitution and law, and all offices operating under the same;
- f) All offices and organizations operating under judicial authority;
- g) Any other institution or organization required by law to be audited by the Auditor General.

The constitution also confers on the Auditor General the power to audit and report on the accounts, financial statements and financial management of any institution primarily funded by the state and any business entity, in which shares are held by the state. The Auditor General also carries out a number of special audits requested by the Peoples Majlis.

Apart from the responsibilities stated in the constitution, under the Audit Act 04/2007 the Auditor General is also charged with the responsibility of promoting good governance and accountability of state institutions, state-owned enterprises and business entities in which the state holds shares, and strengthening financial management of the same.

It is also the responsibility of the Auditor General to set auditing standards, rules and regulations governing the provision of audit services in the Republic of Maldives.

In addition, the Auditor General is responsible for monitoring and assessing the financial interests of the President, the cabinet ministers and heads and other members of statutory bodies, whose financial interests must be declared annually to the Auditor General under the Constitution of the Republic of Maldives.

### General priorities

The current staff strength of the AGO is 159 staff (including AG, AAGs and staff members undergoing long-term overseas training). Recruitment before the end of 2019 will involve a further 33 staff; bringing the total for the AGO of 192 the program of work put forward in this plan

The priority for the AGO in 2020 is to undertake the financial audits of the 2019 accounts of Ministries and State-owned Enterprises (SOEs) and to clear the backlog of reports outstanding from the financial years 2017,2018 and 2019.

In 20, the AGO will build on this progress. All ministry audits, statutory bodies a audits will be planned by the end of 2020 (and interim audits will be completed for the

7

entities by then). This will put the AGO in a good position to complete the 2019 audits by the 31st May 2020 deadline, which is set out in the Law on Public Finances (Law No. 3/2006).

### Office structure

To help focus the AGO's work and to help manage its deliveries, the AGO has organized itself into five Audit Departments and two Support Service Departments:

	Support Service Departments	Type of Support Service
1	Corporate Services Department	1) HRM 2) Finance 3) Administration 4) ICT, MIS 5) Legal
2	Technical Services Department	1) Quality control 2) Reporting & Follow-up 3) Training & Development 4) Stakeholder relations 5) Teammate 6) Licensing
3.	Overseen by the Auditor General	1) AG Bureau 2) Internal Audit
	Audit Departments	Type of Audit
4	Financial Statement Audit - Public Sector	Financial statement audit
5	Financial Statement Audit – SOEs and Statutory bodies	Financial statement audit
6	Consolidation, Debt and Revenue Audit	Financial Statement audit and revenue audit
7	Financial Institutions and Information Systems (FIIS) audits	Financial Statement and Information Systems audits
8	Compliance and Special Audits	Compliance audit
9	Performance Audit	Performance audits and reviews
10	SRO – Southern Regional Office	Financial audit, special audit, compliance audit

The new structure was established during the fiscal year (2016). Some key positions, however, have remained vacant over the time, and these need to be filled to ensure adequate management services oversight.





# Department 1: Corporate Services Department

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

# Work Plan- Information Communications Technology Unit (ICT)

Action Objectives	Action Steps	Timeframe	Responsible Party
Installation of a DLP Module	To prevent data theft and data leakages	Network administration	Q1
Migration of Email server to cloud storage	Moving to cloud storage to considering the many benefits of it. This will be the initial step towards utilizing the cloud	Network administration	Q2
Enhancing internet security hrough the use of specialized software	To further strengthen the network security	Network administration	Q2 – Q3
Adding storage capacity	To increase the storage	Network administration	Q2
Upgrade the servers at SRO	Disaster recovery and for backup purposes	Network administration	Q2 – Q3
Upgrade ICT related equipment and machineries (computer systems, printers etc.)	For convenience at work	Network administration	Q1 – Q4
Update work related documents and papers	To keep updated with the changes in work policies, procedures and regulations	General administration	Q1 – Q4
Posts for special occasions	To post for PR purposes	Graphics and Multimedia	Q1 – Q4
Produce video tutorials for office elated software, especially for the ones in intranet	For convenience at work	Graphics and Multimedia	Q1 – Q4
Launch a Mobile application	For viewing audit reports	Office Automation	Q1 – Q4 (Based on the priorities)
Redesign the website	To have updated features and improved presentation	Office Automation	Q1 – Q4 (Based on the priorities)
Create portals in website for certified auditors	For convenience of both AGO and stakeholders	Office Automation	Q1 – Q4 (Based on the priorities)
Revisit modules of HRIS	Ongoing	Office Automation	Q1 – Q4 (Based on the priorities)
Software for Audit Work	To better cater the needs of the requirements of AGO	Office Automation	Of O4 (Based on the
Modifying existing modules	Ongoing, to address the daily requests from staff	Office Automation	- Q4 (Based on the

System analysis	Capture the requirements of AGO	Network Administration /Office	Q1 – Q4 (Based on the priorities)
-----------------	---------------------------------	--------------------------------------	-----------------------------------

# Work Plan- Administration & Procurement Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Development Work	Process revision of major tasks where necessary	January - December	Manager, Admin and Procurement
Management	<ul> <li>Maintain register</li> <li>Procurement tasks (Bids, Agreements, POs)</li> <li>Work with bid committee</li> </ul>	January – December	Manager, Admin and Procurement
General Administration	<ul> <li>Reception</li> <li>Entry and dispatch</li> <li>Correspondence and handling</li> <li>Administrative and clerical works</li> <li>Management and administration of the filing system</li> </ul>	January - December	Admin and Procurement
Fixed assets and stock	Update and maintain fixed assets register     Update and maintain stock, release stock items and reorder stock items	January - December	Admin and Procurement
Security, Repair and Maintenance	Office cleaning     Security     Routine repair and maintenance of office premises and other assets     Service all ACs monthly	January – December	Admin and Procurement
Fixed assets and stock	Fixed assets verification	January	Admin and Procurement
Fixed assets and stock	Auction/disposal of unusable items	January	Admin and Procurement
Fixed assets and stock	Stock count	January	Admin and Procurement
Procurement	Renew SRO security	January	Admin and Procurement
Procurement	3 <sup>rd</sup> floor tearoom cupboard 1 <sup>st</sup> floor Novolin	March	Admin and Procurement
Procurement	AC procurement	April	Admin and Procurement
Security, Repair and Maintenance	Renew AGO office cleaning contract	June	Admin and Procurement
Fixed assets and stock	Fixed assets verification	June	Admin and Procurement
Fixed assets and stock	Auction/disposal of unusable items	June	Admin and Procurement
Fixed assets and stock	Stock count	June	Admin and
Management	Budgeting	August	Manager, Asmin and Facturement
Administrative	Check and settle all procurement	September	Adm Procun nent in

Administrative	Auction/disposal of unusable items	November	Admin and Procurement
Administrative	Prepare for external audit	November	Admin and Procurement
Administrative	Archiving	December	Admin and Procurement

# Work Plan- Accounts and Finance Unit

Action Objectives	Action Steps	Timeframe	Responsible Party
Annual budgeting and financial planning	<ul> <li>Prepare NPI budget as per MoF circular and take to EXCOM and finalize it.</li> <li>Coordinate with other Departments/ Units to get details of annual work plan and estimated budgets.</li> <li>Compile the budget and present to</li> </ul>	July - October	Manager, Accounts & Finance
Preparation of Financial Statement for Annual Audit	<ul> <li>Finalize the income &amp; expenditure report and reconcile it with SAP GL.</li> <li>Prepare Financial Statement as per the circular of Ministry of Finance &amp; Treasury.</li> <li>Send the Financial Statement to the appointed External Auditor or to</li> </ul>	February	Manager, Accounts & Finance
Preparation of Monthly reports	<ul> <li>Prepare the income, expenditure and other activity reports at the for each month to be presented in the management committee</li> <li>Present the income and expenditure report to Executive Committee</li> </ul>	End of each quarter	Manager, Accounts & Finance
Budget Management and preparation of reports.	<ul> <li>Prepare and update expenditure plan.</li> <li>Prepare weekly, monthly and yearly reports and send it to Ministry of Finance &amp; Treasury.</li> <li>Take SAP GL and reconciling.</li> <li>Prepare budget control as and when required and upload on SAP</li> </ul>	January - December	Manager, Accounts & Finance
Daily routine work	<ul> <li>Prepare payment voucher, related documents and file it.</li> <li>Prepare Internal Control form for each PV.</li> <li>Enter to SAP and check payment status.</li> <li>Handle petty cash, record it to books, enter to SAP and file petty cash notes.</li> <li>Manage safe and update its records.</li> <li>Prepare receipts &amp; deposit to MMA.</li> <li>Update local and foreign travel information on bandeyri portal.</li> <li>Update PO register, bill register, invoice register and PV register</li> <li>Check Salary calculations and related documents and do variance reconciliation monthly</li> </ul>	January - December	Manager, Accounts & Finance



# Work Plan- Human Resources Management Unit

Action Objectives	Action Steps	Timeframe	Responsible Part
Policy Approval	Alignment of policies to the strategic values of the organization	January – December	Manager HR
HRIS Implementation	Automate manual functions to HRIS or customized programmes	January – December	HR Team
ntranet based induction programme	To assist employees to refresh their knowledge of HR regulation and other regulation as often as possible	January – December	HR Team
Employee Recruitment	9 cycles throughout the year	January – December	HR Team
ntroducing buddy system	Reviving the mentor system in orientation	July	HR Team
ntroducing Internal Communication Strategy	Design an internal communication strategy	August	HR Team
Refresher Programmes	Assist IAA in facilitating the programme	March, June, Sept, December	HR Team
HRC Secretariat	Administration of HRC Secretariat work	January – December	HR Team
Reward and Recognition	Quarterly, bi-annually and annual rewards and recognition	June, December	HR Team
Payroll	Monthly routine work	January – December	HR Team
Staff Meetings / Information Sessions	Monthly routine work	January – December	HR Team
nternship Programme – Brand	Redesign internship programme to cater to skill development and limited resources		HR Team
Leave Management	Daily routine work	January – December	HR Team
Attendance Administration	Daily routine work	January – December	HR Team
Job Posting, transfers, termination	Routine work	January – December	HR Team
Job Rotation	Design to develop lower level diverse skillset	July	HR Team
HR Budgeting and AWP	Annual routine work	September	HR Team
Training Administration	Daily routine work	January – December	HR Team
Personnel Administration	Daily routine work	January – December	HR Team
ntranet based probation Evaluation	Effectively managing probation evaluations and decisions	January – December	HR Teamy
Professional Permits	Daily routine work	January – December	HR Team
Staff Engagement Survey	To study the motivation and factors determining their commitment	January	HA CENERAL'S

Staff Awareness Sessions and Campaigns	Interactive sessions to discuss common issues in regulations	January, April, July, October	HR Team
Personnel File Archiving	Archiving a soft copy and taking inventory of existing files and documents	January – March	HR Team

# Legal Affairs and Portfolio Management

Action Objectives	Action Steps	Timeframe	Responsible Party
Managing Audit Portfolio	Continually update information about audited organizations	January 2020 – December 2020	LPMU Team
	Establish contact with relevant staff of audited entities		
	Develop a software for portfolio		
	Update Government entities list		
SAP	Preparing Strategic Audit plan on a yearly basis giving priority to High risk audits and priority audits within the time frame allocated by AG	July – September	LPMU Team
Annual Work Plan	Preparing the AGO Annual Work Plan for 2020	July – September	LPMU Team
Maintain Financial Statement submitted entity registry	Compiling and updating the list of the entities that have submitted the financial statement and submitting the list to Peoples Majilis and the President's Office	January – April	LPMU Team
Financial Interest monitoring	President Cabinet members ACC members JSC members Prosecutor General EC members	January – December	Legal Counsel
Legal Service	Providing legal advice to AG and AGO's legal mandate	January – December	Legal Counsel
AG's Annual Report	Preparation of public sector AG's annual report	July – December	Legal Counsel/ LPMU Team
Others	Tasks not included in the mandate	January – December	LPMU Team





### Audit Management System Administration

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

#### Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks x 01 staff	1,820
Managers	6	35 hrs x 52 wks x 05 staff	9100
Legal Counsel	And a second second second	35 hrs x 52 wks x 01 staff	1820
Senior Officers	8	35 hrs x 52 wks x 08 staff	14,560
Officer	. 5	35 hrs x 52 wks x 05 staff	10,920
Assistant Officer	5	35 hrs x 52 wks x 05 staff	9,100
Office Assistant	2		
TOTAL (A) 27			49,140
Less: Non-audit hours:		AND ALL DOMES AND A SECOND STATE OF THE PROPERTY OF THE PROPER	
Public Holidays		20 days x 7hrs x 27 staff 3	
Annual Leave		30 days x 7hrs x 27 Staff 5,6	
Family responsibility Leave		4 days x 7hrs x 27 Staff	
In house Training		40 x 27	1,080
Sick Leave		10 days x 7hrs x 27 Staff	1,890
Hrs. lost due to Ramadan		28 days x 2.5hrs x 27 staff	1,890
TOTAL (B			13,176
NET HOURS AVAILABLE (A - B)			35,964

Under the guidance of AAG Corporate Services Division, Corporate Services Department is supervised by Director, Corporate Services.

### **Department 2: Technical Services Department**

The Technical Services Department is responsible for facilitating (1) all technical guidance needed to auditors, (2) License, and regulate private sector auditors including quality reviews and facilitating of Continues Professional Development opportunities, and promote their services (3) Do the follow-ups on implementation of audit observations and produce quarterly status reports, (4) Develop and deliver trainings of IAA as per the annual training calendar and build a strong relationship with our stakeholders through

Social media marketing and community outreach. In addition to that there might be additional work assigned to the Department time and time again by the Auditor General's Office.

Technical Services Department is working under the Auditor General's Bureau. The Department reports to the Auditor General.

This department consists of 3 Units. All the headed by a manager and the managers'

report to the Technical Services Director.



# Responsibility

Units	Key Mandates
Methodology, licensing and	Methodology Development for AGO and Private Auditors
	Licensing Private Auditors (Firms & Individuals)
quality assurance unit	Quality review of AGO audits and licensed Auditors
	Project Management
Reporting &	Quarterly reporting of AGO Performance
Follow-up Unit	Follow up of implementation of audit recommendation
	Liaison with law enforcement agencies on audit evidence
	Making summaries of audit reports
Stakeholder	Social media marketing
Relations	Stakeholder relations management
	Publishing of Audit observer (Biannually)
	Post audit survey
Institute of Audit	Training need identification
& Assurance	Training Delivery as per the Annual Training Calendar
	Development of learning resources and culture
	Training Record management

### Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x 52 wks. x 01 staff	1,820
Manager	3	35 hrs. x 52 wks. x 03 staff	5,460
Senior Officer/Auditor	3	35 hrs. x 52 wks. x 03 staff	
Auditor/Officer	2	35 hrs. x 52 wks. x 02 staff	5,460
Assistant Auditor	1	35 hrs. x 52 wks. x 01 staff	3,640
TOTAL (A)	10		1,820 18,200
Less: Non-audit hours:			
Public Holidays		20 days x 7hrs x 10 staff	1,400
Annual Leave .		30 days x 7hrs x 10 staff	2,100
Family responsibility Leave		04 days x 7hrs x 10 staff	280
Sick Leave		10 days x 7hrs x 10 staff	700
In-house training		40 hrs x 10 staff	400
Short Term Training		08 days x 7hrs x 03 staff	168
Maternity Leave		60 days x 7hrs. x 1 staff	420
Release from work for exam		46 days x 7hrs x 2 staff	644
Hrs. lost due to Ramadan		28 days x 2.5hrs x 10 staff	3 3352 3 -8 100
TOTAL (B)			6.81
NET HOURS AVAILABLE (A - B)		1	11,388
137			

	tion Objectives	Action Steps	Timeframe
2.	METHODOLOGY	Drafting technical memo's Coordinating work group meetings on methodology issues Coordinating ISSAI implementation by monitoring action plan of facilitator.	When needed When needed Due date as per ISSAI Implementation Strategy given by facilitators ( compliance and performance)
	Regulation of private auditors and audit firms through	Collect application from applicants/ process the forms and submit to LDC committee for approval.  Members	On Going
	enforcement of the "Regulation for	Provide secretarial support to	On Going
	Provision of Statutory Audit and Assurance Services in the Maldives Quality Reviews	Issue certificates on approval	On Going
3.	QUALITY ASSURANCE REVIEW OF AGO	Quality review of licensed audit firms and individuals	June May 2020
	AUDITS	Planning and conducting QA reviews of 2017 Audits of AGO	Jun- Dec 2020
١.	TEAMMATE		
Tra	aining on Teammate	Reporting QA review of 2019 Audits Upon request of IAA/HRD	Sept 20

# 5. Reporting & Follow up Unit

Action Objectives	Action Steps	Timeframe
Reporting and Follow up	Preparation of quarterly reports to be submitted to Parliament and published on the AGO website	15th day of the month following the end of every quarter
	Communicate regularly with audited bodies and other authorities responsible for implementing audit recommendations	January – December
	Establish contact with relevant staff of audited entities	January – December
	Report to AG on the status of audit recommendations	January – December
13,785 5.23	Update data on Team Central	January - December
	Z. C.	
1	16	

### 6. Stakeholder Relations Unit

#### **Action Steps**

Stakeholder
Relations
Unit

Implement communication strategy

Establish Complain mechanism AGO P/R

Public awareness - messages

Publishing of Audit Observer Community outreach program

Appointing a liaison officer in each entity

### 7. Institute of Audit & Assurance

### **Action Steps**

IAA

Making an Institute web portal

Procurement of budgeted items
Establishing a Studio Setup - video content creation

Training Feedback & Record maintenance

Library & Online LND Portal management

Couse Content Development

**Delivering the Training Calendar** 

Training for auditors & public (IFRS)

Training visit to SRO

Printing of folders, Certificates, Leaflets

**Trainers Directory Management** 

Refreshment for training

Stationaries for training

Monthly Audit Forum / Siri Talk / 1/2 Gadi

#### AG BUREAU

Action Objectives		Action Steps	Timeframe	Responsible Party
Support the AG in operating the office effectively and efficiently through administration and management of AG's affairs	•	To provide comprehensive professional support service to the Auditor General in all aspects relating to efficient and successful operation of the Auditor General's office.	Throughout the year	Manager & Staff
	۰	Managing the schedule of the Auditor General. Ensure that all internal meetings involving the Auditor General are properly planned, with background material collated beforehand and ensuring that appropriate time is allotted for such material to be analyzed by the Auditor General.	Throughout the year	Manager & Staff
637 7 33 5 5° 3	•	Ensure that timely follow-up action is taken and that the AG's commitments and agreements are appropriately actioned and met.	Throughout the year	Manager 8 ff

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

Under the guidance of AG, AG Bureau is supervised by Manager, AG Bureau.





In order to help enhance risk management, governance and internal control frameworks at the Auditor General's Office, Auditor General has created an internal audit function, and formed an Audit and Risk Management Committee within the organization to provide autonomy in the operation of the internal audit function.

In addition to providing assurance and consultancy to the Auditor General's office on improving its systems and processes, the internal audit function carries out broader mandate of the AG to enhance the governance of the public institutions, including state-owned enterprises. As such, internal audit; carries out quality review of internal audit functions in the public institutions and SOEs; and provide training on internal audit, risk management and governance. The function carries out its work against an annual plan approved by the Audit and Risk Management Committee.

#	Assignment	Timeframe
1	Review of Time Utilization of Staff	2019-2020
2	Review of Implementation of External Auditors Recommendation	2019-2020
3	Health Check of Financial Accounting System and Related Controls	2019-2020
4	Review of Procurement Management	2019-2020
5	Review of Utilization of Teammate Audit Management Software	2019-2020
6	Review of Delivery of Audit Assignments of Deadline	2019-2020
7	Review of Agreements Between AGO and External Stakeholders	2019-2020

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





### DETAILED RESOURCE AVAILABILITY AND DELIVERIES BY DEPARTMENTS

The following sections show in detail the planned deliveries for each Audit Department.

### DEPARTMENT 3: FINANCIAL STATEMENT AUDIT (PUBLIC SECTOR)

### Audit responsibility

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

#	Entity
3.1	Ministry of Education
3.2	Ministry of Youth, Sports and Community Empowerment
3.3	Ministry of Communication Science and Technology
3.4	Ministry of Environment and Energy / Ministry of Environment
3.5	Ministry of Higher Education
3.6	Ministry of Fisheries and Agriculture
3.7	Ministry of Health
3.8	Ministry of Housing and Urban Development
3.9	Ministry of Arts, Culture and Heritage
3.10	Ministry of Foreign Affairs
3.11	Attorney General's Office
3.12	Ministry of Tourism
3.13	Ministry of Home Affairs
3.14	Ministry of Islamic Affairs
3.15	Ministry of National Planning and Infrastructure
3.16	Ministry of Defence and National Security
3.17	Maldives National Defence Force
3.18	Ministry of Gender and Family
In-hou	se Council Audits
1.	Review of 24 Outsourced Local council Audits
2.	Audits of two local councils in Male'Atoll

### Strategy

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

However, many of the agencies have failed to submit quality financial si within the statutory deadline. The AGO will work to 2 the deadline stipulated in the Public Finance Act (Law No. 3/2006) giving priorities to those accountable agencies that submits the consolidated financial statements on or before the statutory deadline (i.e. 31st March).

### **Audit of Local Councils**

In order to speed up delivering the AG's mandate of carrying out public institutions audits and to provide opportunities for the local, small and medium-sized practices (SMPs) to grow, AGO have decided to outsource the audits of local councils. As such, audits of 129 councils are outsourced.

Established SMPs - Contract Auditors - will carry out audit on behalf of the Auditor General and suggest him an appropriate audit opinion based on their audit work. AGO will enter into a one-year audit contract with local audit firms for this service. AGO will review the audit files, management letter and audit reports for quality, before Auditor General Signs the audit reports. As such, a total of 43 council audits will be reviewed by Public Sector Financial Audit Department.

In addition to this, AGO will use the existing resources to do the audit of local councils in Kaafu atoll. Thereby, this department will be responsible to do audit of 2 local councils in year 2020. Local council audits, under this department will be carried out in the second half of the year.

#### Staff resources

GRADE NO.		INPUTS	HOURS		
Directors	1	35 hrs. x 52 wks. x 01 staff	1,820		
Managers	3	35 hrs. x 52 wks. x 03 staff	5,460		
Senior Auditors	6	35 hrs. x 52 wks. x 06 staff	10,920		
Auditors	- 11	35 hrs. x 52 wks. x 11 staff	20,020		
Assistant Auditors	8	35 hrs. x 52 wks. x 08 staff	14,560		
TOTAL (A)	29	52,71			
Less: Non-audit hours:					
Public Holidays		20 days x 7hrs x 29 staff	4,060		
Annual Leave		30 days x 7hrs x 29 staff	6.090		
Family responsibility leave		04 days x 7hrs x 29 staff	812		
Sick Leave		10 days x 7hrs x 29 staff	2,030		
Management		(1,820*70%)+(5,460*50%)+(10,920*20%)	6,188		
In-house training (CPD)		40 hrs. x 29 staff	1,160		
Short term Training		8 days x 7 hrs x 3 staff	168		
Maternity leave		264 days x 7 hrs. x 2 staff	33533.090		
Release from work for exam		46 days x 7 hrs x 1 staff	11/32		
Hrs. lost due to Ramadan		28 days x 2.5 hrs. x 29 staff	,030		
TOTAL (B)			556		
36		21	TE STATE OF THE ST		

### **Planned Outputs**

4	2019 FIN	2019 FINAL AUDIT		2020 INTERIM AUDIT	
AUDIT JOBS	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by	
Ministries	200000000000000000000000000000000000000				
Ministry of Education	3,040	31-12-20	1,900	31-12-20	
Ministry of Youth and Sports / Ministry of Youth,	17 - 1976				
Sports and Community Empowerment	576	31-05-20	360	31-12-20	
Ministry of Communication Science and Technology	560	31-05-20	350	31-12-20	
<ol> <li>Ministry of Environment and Energy / Ministry of Environment</li> </ol>	800	31-07-20	500	31-12-20	
5. Ministry of Higher Education	576	31-05-20	360	31-12-20	
6. Ministry of Fisheries and Agriculture	560	31-05-20	350	31-12-20	
7. Ministry of Health	1,360	30-10-20	850	31-12-20	
<ol> <li>Ministry of Housing and Infrastructure / Ministry of Housing and Urban Development</li> </ol>	720	31-05-20	450	31-12-20	
9. Ministry of Arts, Culture and Heritage	880	31-07-20	550	31-12-20	
10. Ministry of Foreign Affairs	1,280	31-05-20	800	31-12-20	
11. Attorney General's Office	480	31-05-20	300	31-12-20	
12. Ministry of Tourism	640	31-05-20	400	31-12-20	
13. Ministry of Home Affairs	560	31-05-20	350	31-12-20	
14. Ministry of Islamic Affairs	1,040	31-05-20	650	31-12-20	
15. Ministry of National Planning and Infrastructure	1,760	31-12-20	1,100	31-12-20	
16. Ministry of Defence and National Security	720	31-05-20	450	31-12-20	
17. Maldives National Defence Force	720	31-05-20	450	31-12-20	
18. Ministry of Gender and Family	1,040	31-07-20	650	31-12-20	
AUDIT HOURS REQUIRED (C)	17,312		10,820		
Resource contribution to review of 43 Local Councils' audits (D)			1,520	31/12/2020	
In-house Local Council Audits 1. Secretariat of Male' Atoll Council			200	31/12/2020	
2. Secretariat of Thulusdhoo Council			200	31/12/2020	
Total number of hours to do the audit of four local council audits (E)			400		
Resource contribution to Complete audit assignments from previous cycle (17,312 x 15%) (F)	866	31-2-2020			
TOTAL HOURS REQUIRED (C+D+E+F)	18,178		12,740		





### Resource Summary

Total number of hours available	26,224
Total number of hours required	30,918
Resource shortage	(4,694)

Under the guidance of AAG Financial Audit Services Division, Financial Statement Audit (Public Sector) Department is supervised by Director, Financial Statement Audit (Public Sector)





# DEPARTMENT 4: FINANCIAL STATEMENT AUDIT (SOEs AND STATUTORY BODIES)

### Audit responsibility

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

	<b>Entity</b>
	State-Owned Enterprises
4.1.1	Housing Development Corp. Ltd.
4.1.2	Island Aviation Services Ltd.
4.1.3	Maldives Airports Company Ltd.
4.1.4	Maldives Ports Ltd.
4.1.5	Maldives Post Ltd.
4.1.6	State Electric Company Ltd.
4.1.7	Addu International Airport
4.1.8	Greater Male' Industrial Zone Limited
4.1.9	Hithadhoo Port Ltd.
4.1.10	FENAKA Corporation
4.1.11	Maldives Marketing & Public Relation Corporation Ltd.
4.1.12	Male' Water and Sewerage Company Pvt Ltd
4.1.13	Maldives Hajj Corporation
4.1.14	Public Service Media Corporation
4.1.15	Aasandha Pvt. Ltd.
4.1.16	Road Development Corporation (since 2019)
4.1.17	Waste Management Corporation Limited
4.1.18	Kadhdhoo Airport Company Limited
4.1.19	Maldives Sports Corporation
4.1.20	Kulhudhufushi Development Corporation
4.1.21	Kulhudhuffushi Port Ltd.
4.1.22	Maldives Integrated Tourism Development Corporation
4.1.23	Maldives Centre for Business Development Corporation
4.1.24	Fahi Dhiriulhun Corporation
	Statutory bodies
4.2.1	National Integrity Commission
4.2.2	Information Commissioner's Office
4.2.3	Tax Appeal Tribunal
4.2.4	Employment Tribunal
4.2.5	Anti-Corruption Commission
4.2.6	Maldives Media Council
4.2.7	Elections Commission
4.2.8	Civil Service Commission
4.2.9	Department of Judicial Administration
4.2.10	Human Rights Commission of the Maldives
4.2.11	Judicial Service Commission
4.212	Prosecutor General's Office

4.2.13	Maldives Broadcasting Commission
4.2.14	Family Protection Agency
4.2.15	Peoples Majilis
4.2.16	Local Government Authority
4.2.17	Communication Authority of Maldives
4.2.18	Maldives Police Service
4.2.19	National Social Protection Agency
4.2.20	Maldives Correctional Service
4.2.21	Bar Council
	Donor-Funded Projects
4.4.1	Preparing Outer Islands for Sustainable Energy Development( POISED)
4.4.2	Accelerating Sustainable Private Investment in Renewable Energy
4.4.3	Public Finance Strengthening and Management Project
4.4.4	Sustainable Development Fisheries Resources
4.4.5	Kulhudhufushi Harbour Expansion Project
4.4.6	Greater Male' Environment Improvement and Waste Management Project
4.4.7	Maldives Clean Environment Project
4.4.8	UNEP Umbrella Project to Support Enabling Activities under the Conventional Biological Diversity
	Review of Council Audits
	24 council audits (outsourced) – to be determined during the course of the cycle
	Audits of two local councils in Male' Atoll (In-house)

### Strategy

### Audit of State-Owned Enterprises

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

In the case of outsourced audits, the Contract Auditors carry out audit on behalf of the Auditor General and suggests him an appropriate audit opinion based on their audit work. In turn, the Auditor General issues audit opinion. In order to ensure continuity, for every SOE audit, the Auditor General's Office will enter into a two-year tripartite contract with the audit firm (Contract Auditor) and the SOE (Audited Organisation). The Contract is extendable to further two years. Under this arrangement, the AGO will represent tself in entrance and exit meetings as a standard practice, in addition to taking page other

meetings between the Contract Auditor and the Audited Organisation where significant issues related to the audit are being discussed. AGO will have access to the Contract Auditor's working papers. Also, the AGO will review the audit plans of the Contract Auditor, and will evaluate audit observations and the audit evidence supporting these observations to enable the AG to issue the audit opinion.

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

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

As a new task, AGO has started financial reviews of the PLCs and SOEs. The objective of such a review is to provide the stakeholders of these companies with more insight and knowledge for better discussions about the same. A separate online portal has been launched under the name vunaviya for placing these analyses and links to various audits that the AGO have carried out for these companies.

### **Audit of Statutory Bodies**

Besides conducting financial statement audits of State-Owned Enterprises, the department plans to undertake financial statement audits of 21 statutory bodies. This figure is made up of 17 existing audits and four additions. Additions include Maldives Police Service, National Social Protection Agency, Maldives Correctional Services that have been classified autonomous for the purpose of financial reporting, whilst Bar Council has been created under an Act of Parliament in 2019. Rest of the statutory bodies that are broadly revenue-based are audited by Consolidation, Debt and Revenue Audit Department.

**Audit of Local Councils** 

Under the strategy detailed out in section for the work plan of Public Department in this plan, SOEs and SBs Audit Department has been assign

and review the audits of 24 local councils that are outsourced to Small and Medium-sized Practices (SMPs). In addition to reviewing those audits, SOEs and SBs audit department will also carry out audits of two local councils in Male' Atoll. The objective of retaining two local council audits in-house is to assist and enhance oversight and review process of outsourced local council audits.

### **Audit of Donor-Funded Projects**

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

#### Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x 52 wks. x 01 staff	1,820
Audit Manager	3	35 hrs. x 52 wks. x 03 staff	5,460
Senior Auditors	3	35 hrs. x 52 wks. x 03 staff	5,460
Auditors	6	35 hrs. x 52 wks. x 06 staff	10,920
Assistant Auditors	9	35 hrs. x 52 wks. x 09 staff	16,380
TOTAL (A)	22		40,040
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs x 22 staff	3,388
Annual leave		30 days x 7 hrs. x 22 staff	4,620
Family Responsibility Leave		04 days x 7 hrs. x 22 staff	616
Sick Leaves		10 days x 7 hrs. x 22 staff	1,540
Management		(1,820+5,460) x 50%	3,640
In-house training ( CPD and other Learnings)		40 hrs x 22 staff	880
Short Term Training - India/Malaysia/Sri Lanka		30 days x 7 hrs. x 4 staff	3,388
Maternity Leave		365 days x 7 hrs. x 1 staff	2,555
Release from work for exam		48 days x 7 hrs	336
Hrs. lost due to Ramadan		28 days *2.5hrs*22 Staff	1,540
TOTAL (B)			19,647
NET HOURS AVAILABLE (A - B)			20,393





			2019 FINAL AUDIT		2020 INTERIM AUDIT	
	AUDIT JOB	Audited by:	Indicative Budget (hrs.)	To be completed by	Indicative budget (hrs.)	To be completed by
Sta	te-Owned Enterprises					
1	Housing Development Corp. Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
2	Island Aviation Services Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
3	Maldives Airports Company Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
4	Maldives Ports Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
5	Maldives Post Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
6	State Electric Company Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
7	Addu International Airport	Outsourced	90	30/06/2020	30	31/12/2020
8	Greater Male' Industrial Zone Limited	Outsourced	90	30/06/2020	30	31/12/2020
9	FENAKA Corporation	Outsourced	90	30/06/2020	30	31/12/2020
10	Maldives Marketing & Public Relation Corporation Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
11	Male' Water and Sewerage Company Pvt. Ltd	Outsourced	90	30/06/2020	30	31/12/2020
12	Maldives Hajj Corporation	Outsourced	90	30/06/2020	30	31/12/2020
13	Public Service Media Corporation	Outsourced	90	30/06/2020	30	31/12/2020
14	Road Development Corporation (since 2019)	Outsourced	90	30/06/2020	30	31/12/2020
15	Waste Management Corporation Limited	Outsourced	90	30/06/2020	30	31/12/2020
16	Kulhudhuffushi Port Ltd.	Outsourced	90	30/06/2020	30	31/12/2020
17	Kadhdhoo Airport Company Limited	AGO	220	30/06/2020	500	31/12/2020
18	Maldives Sports Corporation	AGO	220	30/06/2020	400	31/12/2020
19	Kulhudhufushi Development Corporation	AGO	120	30/06/2020		31/12/202
20	Maldives Integrated Tourism Development Corporation	AGO	520	30/06/2020	200	31/12/202
21	Maldives Centre for Business Development Corporation	AGO	220	30/06/2020	300	31/12/202
22	Fahi Dhiri'ulhun Corporation	AGO	220	30/06/2020	300	31/12/202
23	Hithadhoo Port Ltd.	AGO	220	30/06/2020	300	31/12/202
24	Aasandha Pvt. Ltd.	AGO	220	30/06/2020	300	31/12/202
AU	DIT HOURS REQUIRED (C)		3,400		2,780	
0:	1					
Sta 1	tutory bodies  National Integrity Commission	AGO	90	20/05/0000	150	04/40/000
2	Information Commissioner's	<del> </del>	86	30/05/2020	153	31/12/202
3	Office Tay Appeal Tribunal	AGO	152	30/05/2020	308	31/12/202
4	Tax Appeal Tribunal	AGO	127	30/05/2020	250	31/12/202
5	Employment Tribunal  Anti-Corruption Commission	AGO	89	30/05/2020	1100	31/10/208
6	Maldives Media Council		137	30/05/2020	772	112/202
7.5	Elections Commission	AGO	99	30/05/2020	183	12/202
4	2.0010100011111001011	1 700	1 220	30/05/2020		GENERAL'S SIL

8	Civil Service Commission	AGO	133	30/05/2020	265	31/12/2020
9	Department of Judicial Administration	AGO	553.4	30/05/2020	1,245	31/12/2020
10	Human Rights Commission of the Maldives	AGO	178	30/05/2020	370	31/12/2020
11	Judicial Service Commission	AGO	124	30/05/2020	242	31/12/2020
12	Prosecutor General's Office	AGO	210	30/05/2020	442	31/12/2020
13	Maldives Broadcasting Commission	AĠO	128	30/05/2020	253	31/12/2020
14	Family Protection Agency	AGO	102	30/05/2020	190	31/12/2020
15	Peoples Majilis	AGO	170	30/05/2020	250	31/12/2020
16	Local Government Authority	AGO	155	30/05/2020	314	31/12/2020
17	Communication Authority of Maldives	AGO	128	30/05/2020	253	31/12/2020
18	Maldives Police Service	AGO	220	30/05/2020	650	31/12/2020
19	National Social Protection Agency	AGO	220	30/05/2020	400	31/12/2020
20	Maldives Correctional Service	AGO	200	30/05/2020	400	31/12/2020
21	Bar Council	AGO	70	30/05/2020	150	31/12/2020
AUI	DIT HOURS REQUIRED (D)		3,501		7,251	01/12/2000
Dor 1	Preparing Outer Islands for Sustainable Energy Development (POISED)		320	30/06/2020		
2	Accelerating Sustainable Private Investment in Renewable Energy		320	30/06/2020	1 1 1 1 1 1 2	
3	Public Finance Strengthening and Management Project		320	30/06/2020		
4	Sustainable Development Fisheries Resources		320	30/06/2020		5/3/0
5	Kulhudhufushi Harbour Expansion Project		320	30/06/2020		
6	Greater Male' Environment Improvement and Waste Management Project		320	30/06/2020		
7	Maldives Clean Environment Project		320	30/06/2020		
8	UNEP Umbrella Project to Support Enabling Activities under the Conventional Biological Diversity		320	30/06/2020		
AUI	DIT HOURS REQUIRED (E)		2,560			
Loc	al Council Audits	1				
1	24 local council audits outsourced		2,400			3
	to local firms (24 councils x 80hrs.) In-house audits of 2 Council s		2,700			
2	in K. Atoll.		480			
AU	DIT HOURS REQUIRED (F)		2,880			1
	Ad hoc assignments (Generally, Director and			AND	/	13241
1	Managers are involved. Occasionally some staff members too). These are		400		(.(	
123	members too). These are assignments given by AG and		29		THE STATE OF THE S	R GENE

AAGs outside Dept.'s main mandate		
AUDIT HOURS REQUIRED (G)	400	
Some 7 assignments may fall into next year	1,610	
AUDIT HOURS REQUIRED (H)	1,610	
TOTAL HOURS REQUIRED (C+D+E+F+G+H)	14,351	10,031

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

### **Resource Summary**

Resource shortage	(3,989)
Total number of hours required	24,382
Total number of hours available	20,393

<sup>1</sup> the deficit could either be met by introducing new staff or allowing the existing staff to work overtime.

Under the guidance of AAG Financial Audit Services Division, Financial Statement Audit (SOEs & SBs) Department is supervised by Director, Financial Statement Audit (SOEs & SBs)





# DEPARTMENT 5: CONSOLIDATION, DEBT & REVENUE AUDIT

### Audit responsibility

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

#	Entity
	Government Entities
5.1	Civil Aviation Authority 2019
5.2	Consolidated Financial Statement 2019
5.3	Customs Services 2019
5.4	Economic Development 2019
5.5	Finance and Treasury 2019
5.6	FRA. Budget Position Report 2019
5.7	FRA. Fiscal Strategy Statement 2019
5.8	FRA. State Debt Strategy Report 2019
5.9	FRA. Budget Position Report 2020
5.10	FRA. Fiscal Strategy Statement 2020
5.11	FRA. State Debt Strategy Report 2020
5.12	IGMH 2019
5.13	Dharumavantha Hospital 2019
5.14	Villigili Hospital 2019
5.15	Inland Revenue Authority 2019
5.16	Islamic University 2019
5.17	Maldives Immigration 2019
5.18	Male City Council 2019
5.19	National University 2019
5.20	President's Office 2019
5.21	Public Debt 2019
5.22	State Guarantees 2019
5.23	Transport and Civil Aviation 2019
5.24	Kaashidhoo Council 2018
5.25	Kaashidhoo Council 2018
5.26	Gaafaru Council 2018
5.27	Gaafaru Council 2018
Local	Councils
	24 Council audits (outsourced) – to be determined during the course of the cycle
	Audits of two local councils in Male' Atoll (In-house)
Backle	og
1	Economic Development 2018
2	Islamic University 2018
3	Maldives Immigration 2018
4	Male City Council 2018
5	National University 2018
6	Transport and Civil Aviation 2018





### Strategy

In the year 2020, the CDR is expected to undertake 33 audit assignments. These Include 27 audits for audit cycle 2018-2019; 35 audits form previous years; and review of 22 council audits that have been outsourced.

The AGO is required to submit audit reports on the financial statements of all the accountable agencies to the Finance Executives by 31st May of every year, pursuant to section 36 (a) of the Law on Public Finance (Law No. 3/2006). Section 35 (a) of the same law also requires the Finance Executives of the accountable agencies to submit their financial statements to the Auditor General for audit by 31st March every year. Pursuant to section 39 of the Law on Public Finances (Law No. 3/2006), the Auditor General is also required to submit the audit report on the State Consolidated Financial Statements by 14th June of every year.

To ensure the stated deadline is met, a time schedule has been prepared. The time schedule details out internal arrangement within CDR of which manger would deliver which audit. In this regard the respective Audit Mangers (AM) must submit all the audit reports in respect of the audits assigned to him/her before 3rd May 2019 to Audit Director (AD) for review. The reports then will be submitted to the AA/AG for his review before 17 May 2019. With respect to Consolidated Financial Statements, the AM must submit the Audit Report along with audit file before 22nd May 2019 for the AD to review. The report will then be passed to the AG before the 1st of June 2019. This would give the AG a 14 days' period to review the 19 financial audit assignments. As for local council audits, the CDR will be involved in reviewing 43 local council audits contracted out to local mid-tier audit firms. A schedule has been prepared to complete the backlog audits and will be published as soon they are completed.

To ensure quality and completeness of the audit files and for an efficient and effective audit process, fortnightly accountability meetings will be held between the AD, AM and team leaders to review the progress of the audits and discuss issues in conducting the audits.

#### Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs. x52 wks. x 1 staff	1,820
Audit Manager	2	35 hrs. x52 wks. x 2 staff	3,640
Senior Auditor	2	35 hrs. x52 wks. x 2 staff	3,640
Auditor	5	35 hrs. x52 wks. x 5 staff	9,100
Assistant Auditor	4	35 hrs. x52 wks. x 4 staff	7,280
TOTAL (A)	14		25,480
Less: Non-audit hours:		//	3 33543
Public holidays		20 days x7 hrs. x 14 staff	1,960
Annual leave		30 days x7 hrs. x 14 staff	2,9 p
Family Responsibility Leave	**	4 days x 7 hrs. x 14 staff	TOR SENERAL'S BELL

NET HOURS AVAILABLE (A - B)		7,343
TOTAL (B)		18,137
Hrs. lost due to Ramadan	28 days x 2.5 hrs. x 14 staff	980
Release from work for exam	3 days x 7 hrs. x 5 staff	105
Maternity Leave	60 days x 7 hrs. x 6 staff	2,520
Short term Courses	20 days x 7 hrs x 5 staff	700
In-House Training	40 hrs x7x 14 staff	3920
Management	(1820+1820+3640)*50%	3,640
Sick Leave	10 days x 7 hrs. x 14 staff	980

## **Planned Outputs**

The following is a summary of the audits planned for the year 2020.

Indicative Budget Hrs.	To be completed by
	water to the same of the same
	31/05/2020
1,500	31/05/2020
1,500	31/05/2020
800	31/05/2020
2,000	31/05/2020
700	31/05/2020
700	31/05/2020
700	31/05/2020
700	31/05/2020
700	31/05/2020
700	31/05/2020
1,000	
500	
500	
2,000	
1,000	
1,000	
1,000	
1,500	
1,000	
800	2 33028 -6
500	(1) manual (1)
1,000	
	SA CENERAL S
	1,500 1,500 800 2,000 700 700 700 700 700 700 1,000 500 2,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,500

AU	DIT HOURS REQUIRED (C)	22,600	
Ba	cklogs		
	Brought Forward from Last year	6,735	
AU	DIT HOURS REQUIRED (D)	6,735	
Re	view of Council Audits		
	24 council audits (outsourced) – to be determined during the course of the cycle	960	
	Audits of two local councils in Male' Atoll (In-house)	1600	
AU	DIT HOURS REQUIRED (E)	2,480	
то	TAL HOURS REQUIRED (C+D+E)	31,895	× • • • • • • • • • • • • • • • • • • •

## Resource summary

Resource shortage	(24,552)
Total number of hours required	31,895
Total number of hours available	7,343

The Deficit1 will be covered by existing staff members working overtime.

Under the guidance of AAG Financial Audit Services Division, Consolidation, Debt & Revenue Audit Department is supervised by Director, Consolidation, Debt & Revenue Audit





## DEPARTMENT 6: FINANCIAL INSTITUTIONS AND INFORMATION SYSTEMS (FIIS) AUDIT DEPARTMENT

#### Audit responsibility

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

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

#	Audit Jobs	Type of Audit
SE SERVICE	Financial Institutions Audit Unit (FI)	
6.1	Capital Market Development Authority (CMDA)	FS Audit
6.2	SME Development Finance Corporation (SDFC)	FS Audit
6.3	Maldives Centre for Islamic Finance Limited (MCIF)	FS Audit
6.4	Khazana Maldives	FS Audit
6.5	Maldives Fund Management Corporation (MFMC)	FS Audit
6.6	Maldives Monetary Authority (MMA) - Participate only	FS Audit
6.7	Maldives Pension Administration Office - Participate only	FS Audit
	Information System Audit Unit (IS)	
6.8	SPIS (Manage Social Protection Programs such as Single Parent, Foster Parent, Food Subsidy and Disability Assistance) - NSPA	IS Audit
6.9	PowerCampus - Student Information Management System - MNU	IS Audit
6.10	SOFTCARE (Hospital Management) - IGMH	IS Audit
6.11	SAP TRM (Tax and Revenue Management) - MIRA	IS Audit
	Council Audit	
6.12	Audit reviews of 16 outsourced councils	FS/COM
6.13	In-house Local Council Audits - 2 councils	FS/COM

## Strategy

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

Financial Institutions Audit unit will carry out in-house all traditional and dits except Maldives Monetary Authority (MMA) and Maldives Pension Administration office (MPAO). As the AGO's capacity in the audit of financial institutions are limited, it will involve its staff in the audit conducted by the audit firms appointed by MMA and MPAO. This is to build competencies and enrich the skill set of staff of financial institutions audit unit, with the vision of taking over and doing these audits in-house within the next three to five years. As

financial institutions use Information systems to maintain data, FI Unit will use the human resource available in IS audit unit if required.

In Addition, this unit will carry out in-house the audit of Secretariat of K. Guraidhoo council, along with review of 16 outsourced local council audit.

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

The audits performed will be in accordance with the audit guidelines of AGO and the "WGITA – IDI Handbook on IT Audit for Supreme Audit Institutions (Feb 2014)". This guide follows the general auditing principles, as laid down under the International Standards for Supreme Audit Institutions (ISSAI) and also draws from the internationally recognised IT frameworks, including ISACA's COBIT framework, International Standards Organisation (ISO) standards, and IT guides and manuals of some of the SAIs. Our strategic goals for 2020 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
- Prepare ISAU staff training materials based on ASOSAI trainings received.

#### Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	1	35 hrs x 52 wks. x 01 staff	1,820
Manager	2	35 hrs x 52 wks. x 02 staff	3,640
Senior Auditor	2	35 hrs x 52 wks. x 02 staff	3,640
Auditor	2	35 hrs x 52 wks. x 02 staff	3,640
Asst. Auditor	4	35 hrs x 52 wks. x 04 staff	7,280
TOTAL (A)	11		20,020
Less Non-Audit Work Hours			
Public Holidays		20 days x 7hrs x 11 staff	1,540
Annual Leave		30 days x 7hrs x 11 staff	2,310
Family responsibility leave		4 days x 7hrs. x 11 staff	308
Sick Leave	***************************************	10 days x 7hrs. x 11 staff	770
Management		(1,820 x 20%+3640)*50%	1,920
In-house training		40 hrs. x 11 staff	440
Short term Training		10 days x 7 hrs. x 4 staff	280
Maternity leave		60 days x 7 hrs. x 01 staff	420
Release from work for exam		20 days x 7 hrs. x 2 staff	280
Hrs. lost due to Ramadan		28 days x 2.5 hrs x 1 staff	770
TOTAL (B)			9,020
NET HOURS AVAILABLE (A - B)		1 1.6	1,000

		Type of Audit	FY 2019 FINAL AUDIT		FY 2020 INTERIM AUDIT	
#	AUDIT JOBS		Indicative Budget (Hrs)	To be Completed By	Indicative Budget (Hrs)	To be Completed By
	Financial Institutions Audit Unit (FI)					
1	Capital Market Development Authority (CMDA)	FS Audit	600	30/04/2020	200	31/12/2020
2	SME Development Finance Corporation (SDFC)	FS Audit	600	30/06/2020	300	31/12/2020
3	Maldives Centre for Islamic Finance Limited (MCIF)	FS Audit	400	30/06/2020	150	31/12/2020
4	Khazana Maldives	FS Audit	300	30/06/2020	0	31/12/2020
5	Maldives Fund Management Corporation (MFMC)	FS Audit	300	30/06/2020	100	31/12/2020
6	Maldives Monetary Authority (MMA) - Outsourced	FS Audit	250		50	
7	Maldives Pension Administration Office (MPAO)	FS Audit	250			
and the second	Information System Audit Unit (IS)					
8	SPIS (Manage Social Protection Programs such as Single Parent, Foster Parent, Food Subsidy and Disability Assistance) - NSPA	IS Audit	1,000	30/06/2020		W. 19
9	PowerCampus - Student Information Management System - MNU	IS Audit	1,200	30/06/2020		
10	SOFTCARE (Hospital Management) - IGMH	IS Audit	1,200	31/12/2020		
11	SAP TRM (Tax and Revenue Management) - MIRA	IS Audit	1,600	31/12/2020		
	Local council audits					
12	Audit reviews of 16 councils	FS/COM	1,280			
13	In-house Local Council Audits - 2 councils	FS/COM	600	31/05/202		
AUDIT H	OURS REQUIRED (C)		9,580		800	

## **Resource Summary**

Resource shortage	3 3324 3 620
IS Audit Hours	10,500
Total number of hours required FI Audit Hours	10,380
Total number of hours available	11,000

The Deficit $_1$  will be covered by existing staff members working overtime.

Under the guidance of AAG Financial Audit Services Division, Financial Institutions & Informations System Audit Department is supervised by Director, Financial Institutions & Informations System

### **DEPARTMENT 7: COMPLIANCE AND SPECIAL AUDITS**

#### Audit responsibility

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

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

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

A detailed breakdown of activities planned for 2019 is shown below:

#	Entity/Task	Audit
7.1	Fraud Vulnerability and Compliance Assessment	Design, develop and implement fraud vulnerability and compliance assessment by the end of the year 2019. Under this initiative, the government entities statutory bodies, state owned enterprises will be assessed on different areas to ensure if the systems and mechanism required for prevention of fraud are in place and complied with to deter fraud.
7.2	Special audit methodology	Enhance the special audit process by developing and implementing a special audit methodology by 2019 through which the special audit process will be systematized and further improved to add value and deter and detect fraudulent and wasteful activities within the public sector entities.
7.3	Citizen's Participation	Increase of citizen's participation in the audit process by 2019 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.
	Non-Audit Assignment 4:	- Annual Work Plan for 2021
		- Action Plan for 2021
7.4	Other Non-Audit	- Annual Report of 2019
	Assignments	- SOPs (remaining SOPs)
		Audit Topic Assessments and Selection for annual work plan of 2021
7.5	C1 AWP 2020 Audit 1	Special Audit of Food Program for School Children
7.6	C1 AWP 2020 Audit 2	Special Audit of Provision of Diesel to Fishing Vessel
7.7	C2 AWP 2020 Audit 1	CSR Activities of State Owned Enterprises
7.8	C2 AWP 2020 Audit 2	Special Audit of Managing Expatriate Workers
7.9	C3 AWP 2020 Audit 1	Special Audit of Digital School Initiative Project
7.10	C3 AWP 2020 Audit 2	Procurement Audit of Greater Male' Corporation (Thilafushi Corporation)
7.11	C3 AWP 2020 Audit 1	Special Audit of major Projects conducted by Ministry of Housing and Infrastructure (Ring Road, Firework at Opening vereinony of Bridge King Salman Mosque and projects carried out by Muto Cantive
712	Council Audit	Audit reviews of 8 outsourced councils
1	Ad hoc Audits	

#### Strategy

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

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

#### Staff resources

For the year 2020, C&SAD will have 16 Audit Staffs with an estimated 16,916 Audit Hours available to perform audit related works and 570 Hours for Non-Audit Works. Estimated audit hours available were calculated as follows:

GRADE	NO. OF STAFF	INPUTS	HOURS		
Director	1	35 hrs x 52 wks x 01 staff	1,820		
Audit Manager	3	35 hrs x 52 wks x 03 staff	5,460		
Senior Auditors	2	35 hrs x 52 wks x 02 staff	3,640		
Auditors	3	35 hrs x 52 wks x 03 staff	5,460		
Assistant Auditors	7	35 hrs x 52 wks x 07 staff	12,740		
TOTAL (A)	16		29,120		
Less: Non-audit hours:		or and the second			
Public Holidays		20 days x 7hrs x 16 staff	2,240		
Annual Leave		30 days x 7hrs x 16 Staff	3,360		
Family responsibility Leave		4 days x 7hrs x 16 Staff	448		
Sick Leave		10 days x 7hrs x 16 Staff	1,120		
Management		1 hr x 48 weeks x 16 staff	768		
In-house training	4 - 1	100 Hrs x 16 staff	1,600		
Other non-Audit Assignments		60 hrs x 12 staff	720		
Hrs. lost due to Ramadan		28 days x 2.5hrs x 16 staff	1,120		
TOTAL (B			11,376		
NET HOURS AVAILABLE (A - B)		33543	17,744		

## **Planned Outputs**

#	Entity/Task	Audit	Indicatives budget	Delivery Period
1	Non-Audit Assignment 1:	Design, develop and implement fraud vulnerability and compliance assessment by the end of the year 2019. Under this initiative, the government entities, statutory bodies, state owned enterprises will be assessed on different areas to ensure if the systems	100	Q2

	Fraud Vulnerability and Compliance Assessment	and mechanism required for prevention of fraud are in place and complied with to deter fraud.		
2	Non-Audit Assignment 2:  Special audit methodology	Enhance the special audit process by developing and implementing a special audit methodology by 2019 through which the special audit process will be systematized and further improved to add value and deter and detect fraudulent and wasteful activities within the public sector entities.	200	Q2
3	Non-Audit Assignment 3: Citizen's Participation	Increase of citizen's participation in the audit process by 2019 by introducing easy ways of reporting complaints with respect to fraudulent practices and abuse and wastage of resources within the public sector entities.	100	Q3
4	Non-Audit Assignment 4: Other Non-Audit Assignments	<ul> <li>Annual Work Plan for 2021</li> <li>Action Plan for 2021</li> <li>Annual Report of 2019</li> <li>SOPs (remaining SOPs)</li> <li>Audit Topic Assessments and Selection for annual work plan of 2021</li> </ul>	170	Q2
5	C1 AWP 2020 Audit	Special Audit of Food Program for School Children	1300	Q2
6	C1 AWP 2020 Audit 2	Special Audit of Provision of Diesel to Fishing Vessel	1000	Q3
7	C2 AWP 2020 Audit	CSR Activities of State Owned Enterprises	1000	Q2
8	C2 AWP 2020 Audit 2	Special Audit of Managing Expatriate Workers	1300	Q3
9	C3 AWP 2020 Audit	Special Audit of Digital School Initiative Project	1300	Q2
10	C3 AWP 2020 Audit 2	Procurement Audit of Greater Male' Corporation (Thilafushi Corporation)	1000	Q3
11	C3 AWP 2020 Audit	Special Audit of major Projects conducted by Ministry of Housing and Infrastructure (Ring Road, Firework at Opening ceremony of Bridge, King Salman Mosque and projects carried out by Auto Creative)	1300	Q3
Water Earling to	Ad hoc Audits		1800	
	Council Audit	Audit reviews of 8 outsourced councils	320	
Pen	ding Audits and On-going	gaudits		
#	Year	Audit /Details	Indicative budget (Hrs)	Delivery Period
1	2015	AFC Challenge Cup 2014	16	Q2
2	2015	MOHI- Review of managing and renting out government lands in Male'	50	Q2
3	2017	PRISCO Revenue & Procurement	200	Q2
4	2016	Procurement Practices in MTCC	300	Q2
5	2016	Compliance Audit of Import duty Waive by Maldives Customs	100	Q2
6	2017	MPL-Procurement Special Audit	100	Q2
7	2017	MRDC Special Audit	100	Q2
1	2017	Noomadi Housing Project Spec	100	Q2
8	2017		La constant de la con	
	2017	NSPA Compliance Audit	100	Q2
8		NSPA Compliance Audit MIFCO Special Audit Special Audit of Rasfank	100 100	Q2 Q2

12	2018	Special Audit of Rasrani Park - MOHI	50	Q3
13	2018	National Diagnostic Service Centre-Special Audit	500	Q2
14	2018	MCST- Procurement of (two projects)	50	Q2
15	2018	WAMCO Special Audit	100	Q2
16	2018	HDC- Special Audit	100	
17	2018	Special Audit on MACL procurement	500	Q2
18	2019	STELCO: Procurement of Goods and Services	500	Q2
19	2019	MWSC Emergency Fund	300	Q2
20	2019	MMPRC-Follow-up review of previous audits	500	Q3
21	2019	Review of Islands Leased from Ministry of Fisheries and Agriculture	500	Q2
22	2019	Ministry of youth and Sports: Special Audit of Sports Arenas	500	Q3
23	2019	Special Audit of Fuel Supplies Maldives	500	Q3
24	2019	Ministry of Housing and Infrastructure: Special Audit of 220 Housing Units	300	Q3
25	2019	Special Audit of land leased to private parties (Bridge View Platform, land lease for Coral Boulevard Housing project, Lease of Local Market Slots and 20 Storey apartment building by Amin)	500	Q3
26	2019	Special Audit of Maafaru Airport	500	Q3
27	Ad hoc Audits	Special Audit of Vehicles purchased for JDA     Special Audit of Island Aviation (Recruitment, Termination and Promotion of staff)  Other Assignments	300	Q3
	AUDIT HOURS REQ	HIDED (O)	17,806	

## **Resource Summary**

Total number of hours available	17,744
Total number of hours required	17,806
Resource surplus	(62)

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





#### **Audit Responsibility**

The following is a summary of the audits planned for the year 2019:

ANID	
AWP 2	
8.1.1	Board Performance of SOEs
8.1.2	Human Rights Commission
8.1.3	Human Resource in Tourist resorts
8.1.4	Regional airport development and expansion program
8.1.5	Prosecutor General's Office
8.1.6	IDI assignment - SAI Leading by example in implementing ISSAI 30 - Code of ethics
	Ad hoc assignment 1
	Ad hoc assignment 2
Backl	og Assignments
8.2.1	Efficiency of Sea cargo clearance process
8.2.2	Enforcement of Public Service Media Act
8.2.3	Service coordination for people with developmental disabilities
8.2.4	Storm water management in Male' City
8.2.5	Effectiveness of training and development of teachers
8.2.6	Review to examine the Human Resource Management in the Public Sector
8.2.7	Effectiveness of fisheries sector development programs
8.2.8	Management of Zakat Fund
8.2.9	Other backlog assignments
Local	Council Audit Review
	Review of Local council audits (3 Managers * 8 Councils = 24 Audits * 80 hours)

## Strategy

The performance audit department (PAD) was established in 2014. The objective of this department is 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 will also conduct studies to examine value for money in the administration of various schemes and programs designed to improve the lives of citizens. Our main outputs are performance audit reports to Parliament, the President and the audited entities. The Maldivian taxpayers also have access to our audit reports through the AGO's official website <a href="https://www.audit.gov.mv">www.audit.gov.mv</a>

In the last four years since the PAD was established, it has produced and published nine audit reports focusing on the value for money of public sector entities, SOEs, government

programs and projects. Currently, there are seven audits at the reporting stage. These include two audits – an audit of preparedness for the implementation of sustainable development goals (SDGs) and an audit of institutional frameworks for fighting corruption – being conducted as part of an ongoing capacity building programme carried out by the IDI (INTOSAI Development Initiative).

The PAD's work in future will be heavily influenced by the UN Agenda for SDGs as the Government of Maldives signed a commitment in 2015 to achieving SDGs. However, the PAD will ensure that it contributes to the AGO's strategic goal of making a difference to the lives of citizen through selection of topics that are relevant and timely.

#### Staff Resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Director	100 to 10	35 hrs. x 52 wks. x 1 staff	1,820
Audit Manager	3	35 hrs. x 52 wks. x 3 staff	5,460
Senior Auditors	5	35 hrs. x 52 wks. x 5 staff	9,100
Auditors	6	35 hrs. x 52 wks. x 6 staff	10,920
Assistant Auditor	3	35 hrs. x 52 wks. x 3 staff	5,460
TOTAL (A)	19		32,760
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs. x 19 staff	2,660
Annual leave		30 days x 7 hrs. x 19 staff	3,990
Family Responsibility Leave		4 days x7 hrs. x 19 staff	532
Sick Leaves		10 days x 7 hrs. x 19 staff	1,330
Management		(1,820 + 5,460) x 50%	3,640
In-house Training		40 x 19	760
Short Term Training			472
Maternity Leave		105 days. x 7 hrs x 1 staff	735
Release from work		(154 +280)	434
Hrs. lost due to Ramadan		28 hrs. x 2.5hrs x 19 staff	1,330
TOTAL (B)	11		15,883
NET HOURS AVAILABLE (A - B)		-	16,877

## **Planned Outputs**

The following is a summary of the audits planned for the year 2020:

AUDIT JOBS	Indicative budget (Hrs)
Board Performance of SOEs	2100
Human Rights Commission	2100
Human Resource in Tourist resorts	2100
Regional airport development and expansion program	1500 /
Prosecutor General's Office	1500
IDI assignment - SAI Leading by example in implementing ISSAI 30 - Code of ethics	300
Efficiency of Sea cargo clearance process	750
Enforcement of Public Service Media Act	500
Service coordination for people with developmental disabilities	750
Storm water management in Male' City	750
Effectiveness of training and development of teachers	900
Efficiency and Effectiveness of monitoring food safety practices	750

Review to examine the Human Resource Management in the Public Sector	900
Effectiveness of fisheries sector development programs	750
Management of Zakath Fund	600
Other backlog assignments	900
Ad hoc assignments	
Review of Local council audits	1920
(3 Managers * 8 Councils = 24 Audits * 80 hours)	1920
Ad hoc assignment 1	1000
Ad hoc assignment 2	1000
TOTAL HOURS REQUIRED (C)	21,070

## Resource summary

Total number of hours available	16,877
Total number of hours required	21,070
Resource shortage	(4,193)

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





## SOUTHERN REGIONAL OFFICE OF THE AUDITOR GENERAL'S OFFICE

#### Audit responsibility

8

Southern Regional Office (SRO) of the Auditor General's Office is established to provide audit and assurance services to the citizens in the southern most atolls of the Country more closely. Namely, Addu City and Fuvahmulaku city and Gaafu Dhaal and Gaafu Alif atolls. Whilst regular audits conducted by the SRO include 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 (cities, atolls and island councils combined), 35 schools, 23 health sector entities (hospitals and health centres combined), and 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.

#	Audit Jobs
1.	Two City Councils
2.	Two atoll councils
3.	18 island councils
4.	35 Schools
5.	23 health centers (Regional, Atoll and Health Centres combined)
6.	One superior court
7.	25 magistrate courts
8.	Five offices of independent institutions
9.	26 SOE Audits
10.	14 other public sector entities
	THE SENERAL SHE

#### 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 cased identified during the course of the audits discussed above. Additionally, SRO also conducts financial and other forms of audits of SOEs located in the region.

#### Staff resources

GRADE	NO. OF STAFF	INPUTS	HOURS
Audit Manager	and an open and the open and	35 hrs. x 52 wks. x 01 staff	1,820
Senior Auditors	0	35 hrs. x 52 wks. X 0 staff	
Auditors	2	35 hrs. x 52 wks. x 02 staff	3,640
Assistant Auditors	5	35 hrs. x 52 wks. x 05 staff	9,100
TOTAL (A)	8		14,560
Less: Non-audit hours:			
Public holidays		20 days x 7 hrs. x 8 staff	1,120
Annual leave		30 days x 7 hrs. x 8 staff	1,680
Family Responsibility Leave		4 days x 7 hrs. x 8 staff	560
Sick Leave		10 days x 7 hrs. x 8 staff	672
Management		(1,820) x 50%	910
In-house training ( CPD)		40 hrs. x 8	320
Short term Training - India/Malaysia/Sri Lanka		30 days x 7 hrs. x 1 staff	210
Maternity Leave		60 days x 7 hrs. x 0 staff	
Release from work for exam		54 days x 7 hrs x 1 staff	378
Hrs. lost due to Ramadan		28 days x 2.5 hrs x 08 staff	560
TOTAL (B)		1 2000	5,850
NET HOURS AVAILABLE (A - B)			8,710

## Planned outputs

	2020 FI	NAL AUDIT	2021 INTERIM AUDIT	
AUDIT JOB	Indicative Budget Hrs.	To be completed by	Indicative Budget Hrs.	To be completed by
Local Councils				
Secretariat G.Dh. Atoll Faresmaathodaa Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Gadhoo Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Hoadedhoo Council	140	20-Aug-2020		
Secrétariat G.Dh. Atoll Madaveli Council	140	20-Aug-2020		
Secretariat G.Dh. Atoll Nadella Council	140	20-Aug-2020	***************************************	
Secretariat G.Dr. Atoll Rathafandhoo	140	20-Aug-2020		

46

Secretariat G.Dh Fiyoaree Council	140	20-Aug-2020	or the same resignation of the same
Secretariat G.Dh. Atoll Vaadhoo Council	140	20-Aug-2020	
Secretariat G.Dh. Atoll Council	168	20-Aug-2020	64.20
Secretariat G.Dh. Atoll Thinadhoo Council	140	20-Aug-2020	
Secretariat GA. Kolamaafushi Council	140	20-Aug-2020	
Secretariat GA. Dhevadhoo Council	140	20-Aug-2020	
Secretariat GA. Kanduhulhudhoo Council	140	20-Aug-2020	
Secretariat GA. Gemanafushi Council	140	20-Aug-2020	
Secretariat GA. Kodey Council	140	20-Aug-2020	
Secretariat GA. Dhaandhoo Council	140	20-Aug-2020	12108 A3 L3 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Secretariat GA. Nilandhoo Council	140	20-Aug-2020	
Secretariat GA. Maamendhoo Council	140	20-Aug-2020	
Secretariat GA. Atoll Atoll Council	140	20-Aug-2020	
Secretariat GA. Vilingili Council	168	20-Aug-2020	
Secretariat Addu City Council	360	18-Apr-2020	
Secretariat Fuhmulaku City Council	168	20-Sep-2020	
Hours Required (A)	3,348		
School/Education Centres			
Sharafuddin School	180	30-Mar-2020	
Maradhoo Feydhoo School	168	19-Mar-2020	
Addu High School	180	30-Mar-2020	
Aboobakuru School	168	10-May-2020	
GA. Atoll AEC	168	10-May-2020	
Feydhoo School	168	10-May-2020	
Thinadhoo School	168	10-May-2020	
Fiyori School	168		
Hoadedhoo School	168	10-May-2020 10-May-2020	
GN. AEC	180	10-May-2020	-
Kandu huladhoo School	180	20-Aug-2020	
Madharasathul Sulthaan Mohamed	168	20-Aug-2020 20-Aug-2020	
Hours Required (B)	2,064	20-Aug-2020	
N			
Hospital/Health Centres  Addu Atoli Regional Hospital	040	06 Ar- 0000	
Addu Atoll Regional Hospital	240	06-Apr-2020	
Dr. Abdhusamadhu Memorial Hospital GA. Atoll Hospital	180	10-May-2020	
	180	10-May-2020	The same of the sa
Fuvahmulaku Atoli Hospital	180	10-May-2020	
G.Dh Gahdhoo Health Centre	140	20-Aug-2020	
Hours Required (C)	920		
Department of Judicial Administration			WILLIAM WHANTS SE
S.Hithadhoo Magistrate Court	48	20-Apr-2020	
Gn. Fuvahmutaku Magistrate Court	48	10-May-2020	

GA. Dhaandhoo Magistrate Court	48	20-Aug-2020	
High Court Southern Branch	48	26-Sep-2020	
Hours Required (D)	192		
Special Audit			
Project and Special Audits - as and when requested by PSAD.	300	20-Dec-2020	
Hours Required (E)	300		
State-Owned Enterprise			
Hulhudhoo Fisheries Complex	168	26-Sep-2020	
FENAKA	168	11-Oct-2020	
Ice plant	168	11-Oct-2020	
Waste Management Corporation	168	26-Oct-2020	
Hithadhoo Ports LTD	168	26-Oct-2020	
Hours Required (F)	840		
TOTAL HOURS REQUIRED (A+B+C+D+E+F)	7,700		

## **Resource Summary**

Total number of hours available	8,710
Total number of hours required	7,700
Resource shortage	(1010)

The Deficits will be covered by existing staff working overtime.





88 x x & 2 3 3 3 2

# ארת פינל לש פינל ל פר או פינל ל מינים אל איני אינים אל אינים אונים אל אינים אל אינים אלינים אל אינים אל אינים

## مَرْعُرُونُ مُرِدُونُ مُرِدُونُ وَكُونُ مُرَكُونُ وَخُونُ وَخُونُ مُرَدُونُ مُرْدُونُ مُرْدُونُ مُرَدُونُ مُركُونُ مُركِونُ مُركُونُ مُركُونُ مُركِونُ مُركُونُ مُركُونُ مُركُونُ مُركُونُ مُركُونُ مُركُونُ مُركِونُ مُركِونُ مُركُونُ مُركِونُ مُركِونُ مُركِونُ مُركِونُ مُركِونُ مُركِونُ مُركُونُ مُركِونُ مُركُ

0 2 2 / 0 /		1291	0	0 2 2 2 0 4	פוצ תת ציתית פ	_	פורציתיתם פרבונים	
1099000	17/	15290	0 1	שתקקעת	yrrsrazy		1. Jypan Jordans	

دَعِ بِرْدُ عُرُالًا	J	وَجِورُهُ وَمُورُودُ	M
----------------------	---	----------------------	---

21.10.2019	51	00:05	<b>✓</b>	0	-	-	✓	-	✓	✓	✓	✓	1	✓	1	-
15.10.2019	48	01:05	1	0	0	-	✓	✓	J	M	✓	✓	✓	✓	✓	-
07.10.2019	42	00:35	1	0	1	-	0	✓	✓	0	✓	✓	✓	✓	<b>✓</b>	-
2000	00000 00000	20,6 450	1 456 4 45 3016 1060 1666 66 4	14.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.	75.066 \$ \$3 30.06 6 100 0 10 6 8 100 0 100	Bill a was cone with the	Lack chines comes posted free sunder	6 16 16 6 6 6 3 3 0 16 10 16 6 6 6 6 10 16 6 6 6 10 16 6 16 16 16 16 16 16 16 16 16 16 16 1	وفواير کيديم کاه کام کر پرسکس بروز	ور برور مرديدة وسره بمر بده والله موارسة	ماسر 26 می ہے ، 60 د ویران کر کی مرف میں ان کی از اور کر ان مرف کی از ان کرو کر ان مرف کی از مرف کی اور مرف کی ان مرف کی ان مرف کی ان کرون کر ان مرف کی ان کرون کر ان کرون کر ان کرون کر ان کرون کرون کرون کرون کرون کرون کرون کرو	4066 4 40 50 60 6 1666 106 11.	(2) 00 x 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	146 6/22 CYON NOTO 000 000	1 15 4 4 3 5 0 6 6 0 4 0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	LOSE LOSE ELLES CAPER CAPER LANGE
نْ وُرُورُ	03	01:45	03	00	01	00	02	02	02	01	03	03	03	03	03	00

