



سرکاری ملازمین کی فہرست

گورنمنٹ ملازمین

تذکرہ برائے سرکاری ملازمین 2027
سرکاری ملازمین

سرکاری ملازمین: M20/R/ML/2026/10

19 جولائی 2026

دعوتِ اہل حق و اہل حق کے لئے دعا ہے:

تاجیک و دُعا ہے سرنامہ

تاجیک و دُعا ہے سرنامہ

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درجہ بندی

سہ ماہی

- 5 1. سہ ماہی
- 5 2. سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق
- 5 3. سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق
- 6 3.1. سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق
- 6 3.2. سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق
- 7 سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق
- 10 4. سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق

- 11 1: سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق
- 11 2: سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق
- 12 سہ ماہی کے لئے سرنامہ کی تصدیق اور سرنامہ کی تصدیق اور سرنامہ کی تصدیق



اِسْمُكَ مَعْرُوفٌ لِّمَنْ اَرَادَ اَنْ يَكُنْ مَعْرُوفًا
 مَعْرُوفًا لِّمَنْ اَرَادَ اَنْ يَكُنْ مَعْرُوفًا

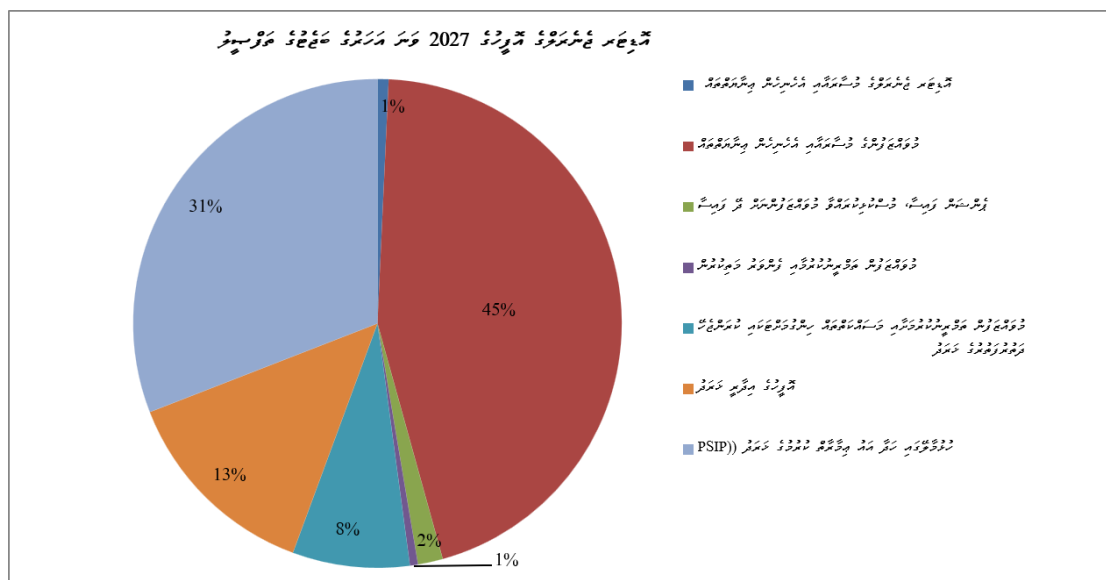
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2026 ڀرسان 2027 ڀرسان تغير ڪندڙ تغير (في سيڪڙو)	2026 ڀرسان 2027 ڀرسان تغير ڪندڙ تغير (في سيڪڙو)	2026 ڀرسان 2027 ڀرسان تغير ڪندڙ تغير (في سيڪڙو)	2026 ڀرسان 2027 ڀرسان تغير ڪندڙ تغير (في سيڪڙو)	تغير ڪندڙ	تغير ڪندڙ
-4%	(3,876,655)	85,854,115	89,730,770	تغير ڪندڙ	
-7%	(4,545,513)	56,817,347	61,362,860	210	تغير ڪندڙ
-2%	(50,360)	2,164,969	2,215,329	213	تغير ڪندڙ
10%	981,226	10,646,080	9,664,854	221	تغير ڪندڙ
-10%	(65,406)	577,738	643,144	222	تغير ڪندڙ
2%	220,906	13,876,271	13,655,365	223	تغير ڪندڙ
-17%	(128,375)	611,211	739,586	225	تغير ڪندڙ
-24%	(289,850)	916,500	1,206,350	226	تغير ڪندڙ
0%	718	244,000	243,282	228	تغير ڪندڙ
7%	3,175,836	47,736,150	44,560,314	تغير ڪندڙ	
5%	2,000,000	43,500,000	41,500,000	271	تغير ڪندڙ
38%	1,175,836	4,236,150	3,060,314	423	تغير ڪندڙ
-1%	(700,819)	133,590,265	134,291,084	تغير ڪندڙ	



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نمبر درجہ اولیٰ	2027 درجہ اولیٰ (میلون)	مجموعہ	
1%	981,000	درجہ اولیٰ میں اضافہ	1
42%	55,836,347	درجہ اولیٰ میں اضافہ	2
2%	2,164,969	درجہ اولیٰ میں اضافہ	3
0.5%	611,211	درجہ اولیٰ میں اضافہ	4
8%	10,646,080	درجہ اولیٰ میں اضافہ	5
15%	19,850,659	درجہ اولیٰ میں اضافہ	6
33%	43,500,000	درجہ اولیٰ میں اضافہ	7
100%	133,590,266	مجموعہ	

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92,791,084/- (سروے کر کے جاری)

سنة ٢٠٢٧ م

90,090,265/- (سروٽر ڊويزن) سروٽر ڊويزن (سروٽر ڊويزن) سروٽر ڊويزن

4. $\frac{1}{x^2} = x^{-2}$

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أولاً، أرحبكم في مؤتمرنا السنوي 2027 وسأرشدكم في مسيرتكم نحو النجاح في هذا المجال.
ثانياً، أود أن أشارككم بعض الأفكار الجديدة التي قد تساعدكم في تحسين أدائكم.

2026 癸巳年 13


 محترم وزیر اعلیٰ و سربراہ ہندوستان
 نئی دہلی

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• د. محمد صالح المنجد 19 ربيع الثاني 1447 هـ 2026 م

تقریر-1: اذاعہ سرشماری اذیڑی سرشماری 7-FINE/57/2026/17 (01)
اذاذیڑی (2026) سولہ اذیڑی سرشماری اذیڑی 2027 و سر اذیڑی سرشماری
اذاعہ، اذاعہ سرشماری اذیڑی 2027 و سر اذیڑی سرشماری اذیڑی "اذاذیڑی
و سر اذیڑی سرشماری 2027"



ESTIMATED BUDGET AGO 2027

		Budget 2027	Approved Budget 2026	Variance (2026 approved and 2027)	
Reccurent Expenditure		85,854,115	89,730,770	(3,876,655)	(4)
Fixed Asset		4,236,150	3,060,314	1,175,836	38
		90,090,265	92,791,084	(2,700,819)	(3)
PSIP Projects		43,500,000	41,500,000	2,000,000	5
Total		133,590,265	134,291,084	(700,819)	(1)
Reccurent Expenditure					
210	Salary and allowances	56,817,347	61,362,860	(4,545,513)	(7)
213	Pensions, retirement benefit and gratitude's	2,164,969	2,215,329	(50,360)	(2)
221	Travelling expense	10,646,080	10,410,604	235,476	2
222	Administrative supplies	577,738	643,144	(65,406)	(10)
223	Administrative services	13,876,271	12,918,615	957,656	7
225	Training	611,211	719,586	(108,375)	(15)
226	Repair and maintenance	916,500	1,217,350	(300,850)	(25)
228	Subscriptions and contributions	244,000	243,282	718	0
Total		85,854,115	89,730,770	(3,876,655)	(4)
Capital expenditure					
271	PSIP Projects	43,500,000	41,500,000	2,000,000	5
423	Fixed Asset	4,236,150	3,060,314	1,175,836	38
Total		47,736,150	44,560,314	3,175,836	7
210	Salary and allowances				
211	Salary	29,243,124	33,346,233	(4,103,109)	(12)
212	Allowances	27,574,223	28,016,628	(442,405)	(2)
Total		56,817,347	61,362,860	(4,545,513)	(7)
211	Salary				
211001	Salaries and Wages	28,434,825	31,558,622	(3,123,797)	(10)
211002	Overtime Pay	808,299	1,787,611	(979,312)	(55)
Total		29,243,124	33,346,233	(4,103,109)	(12)
212	Allowances				
212002	Higher Education Allowance	519,000	522,000	(3,000)	(1)
212005	Ramazan Allowance	582,000	550,002	31,998	6



		Budget 2027	Approved Budget 2026	Variance (2026 approved and 2027)	
212008	Salary Increment	-	13,250	(13,250)	(100)
212009	Special Allowance For The Post	828,000	834,000	(6,000)	(1)
212013	Commuting Allowance for Local Non-Residents	1,638	1,983	(345)	(17)
212014	Dependants' Allowance	1,140,000	1,134,000	6,000	1
212017	Leave encashment	-	65,670	(65,670)	
212024	Phone Allowance	659,100	636,600	22,500	4
212027	Service Allowance	2,556,600	2,649,600	(93,000)	(4)
212034	Attendance Benefit	6,587,385	7,461,090	(873,705)	(12)
212035	Job Allowance	13,527,140	12,697,273	829,867	7
212036	Internship Allowance	-	-	-	
212040	Migration allowance	5,760	8,880	(3,120)	(35)
212042	Travel Allowance	1,167,600	1,410,793	(243,193)	(17)
212999	Other Allowances	-	31,487	(31,487)	(100)
Total		27,574,223	28,016,628	(442,405)	(2)
213	Pension				
213006	Cont. to Maldives Retirement Pension Scheme	2,164,969	2,215,329	(50,360)	(2)
Total		2,164,969	2,215,329	(50,360)	(2)
221	Travel				
221001	Travelling Expenses - Local Sea Travel	1,267,920	1,060,481	207,439	20
221002	Travelling Expenses - Local Land Travel	46,300	46,800	(500)	(1)
221003	Travelling Expenses - Local Air Travel	4,742,137	4,752,490	(10,353)	(0)
221004	Travelling Expenses - Overseas	4,589,723	4,550,833	38,890	1
221999	Other Travelling Expenses	-	-	-	
Total		10,646,080	10,410,604	235,476	2
222	Aministrative supplies				
222001	Stationery and Office Requisites	54,770	44,225	10,545	24
222002	IT Related Materials	110,175	100,950	9,225	9
222003	Fuel and Lubricants	1,200	4,200	(3,000)	(71)
222004	Meals for Employees During Office Hours	10,000	18,000	(8,000)	(44)
222005	Electrical Items	13,500	50,575	(37,075)	(73)
222006	Spare Parts	5,500	23,500	(18,000)	(77)
222007	Materials for Uniforms	90,000	143,500	(53,500)	(37)
222008	Supplies for Office Cleaning	130,793	106,700	24,093	23
222009	Utensils and Accessories	3,920	6,259	(2,339)	(37)



		Budget 2027	Approved Budget 2026	Variance (2026 approved and 2027)	
222010	Office Decoration Materials	15,500	15,000	500	3
222011	Curtains, Table Cloths Etc	46,750	55,200	(8,450)	(15)
222999	Other Administrative Supplies	95,630	75,035	20,595	27
Total		577,738	643,144	(65,406)	(10)
223	Administrative Services				
223001	Telephone, Fax and Telex	342,000	324,000	18,000	6
223002	Electricity	1,080,000	1,086,000	(6,000)	(1)
223003	Water and Sanitation Services	90,600	106,800	(16,200)	(15)
223004	Leased Line and Internet	631,200	589,200	42,000	7
223005	Building rent and Land rent	7,825,800	7,825,800	-	-
223006	Hire Charges	-	-	-	-
223007	Security and Safeguarding Services	288,000	288,000	-	-
223008	Cleaning Services and Waste Disposal	540,300	430,396	109,904	26
223009	Postage and Message	6,000	7,000	(1,000)	(14)
223010	Announcements, Subscriptions and Advertisements	-	15,600	(15,600)	(100)
223011	Carriage and Conveyance	10,500	6,600	3,900	59
223012	Meeting or Seminar Related Expenses	645,500	46,500	599,000	1,288
223016	Consultancy, Translation & Other Related Services	577,680	577,680	-	-
223017	Expenses on Foreign Dignitaries	2,000	52,000	(50,000)	(96)
223019	Annual Fees to Government	5,104	5,104	-	-
223020	Printing Services	15,000	14,400	600	4
223024	Bank Charges and Commission	21,500	8,000	13,500	169
223025	Insurance	73,175	73,175	-	-
223026	IT Related Subscriptions & Fees	1,616,912	1,347,860	269,052	20
223999	Other Administrative Services	105,000	114,500	(9,500)	(8)
Total		13,876,271	12,918,615	957,656	7
225	Training				
225002	Short Course Fees & Expenses - Online Training	163,311	128,356	34,955	27
225003	Workshops Related Expenses	-	129,852	(129,852)	(100)
225004	Course Fees & Related Expenses - Local Training	257,900	70,050	187,850	268
225005	Conducting Training Courses	22,000	239,328	(217,328)	(91)
225006	Staff training	168,000	152,000	16,000	11
Total		611,211	719,586	(108,375)	(15)



		Budget 2027	Approved Budget 2026	Variance (2026 approved and 2027)	
226	Repairs				
226002	Repairs - Non-Residential Buildings	463,000	640,200	(177,200)	(28)
226006	Repairs - Water & Sanitation Systems	112,000	120,000	(8,000)	(7)
226007	Repairs - Electricity Systems	25,000	40,000	(15,000)	(38)
226008	Repairs - Other Infrastructure	25,000	25,000	-	-
226009	Repairs - Furniture & Fittings	50,000	25,000	25,000	100
226010	Repairs - Machinery and Equipment	135,000	254,000	(119,000)	(47)
220111	Repairs - Vehicular Equipment	-	-	-	
226014	Repairs - IT-Related Hardware	-	-	-	
226015	Repairs - Other Equipment	-	10,000	(10,000)	(100)
226016	Repairs - Motor Vehicles	106,500	103,150	3,350	3
	Total	916,500	1,217,350	(300,850)	(25)
291	Subscription				
228007	Subscriptions & Fees to International Org.	244,000	243,282	718	0
	Total	244,000	243,282	718	0
271	PSIP Projects				
291003 -	Other Economic Dev. Expenditure from Govt. Budget	43,500,000	41,500,000	2,000,000	5
	Total	43,500,000	41,500,000	2,000,000	5
423	Fixed Assets				
423001	Furniture & Fittings	158,750	120,000	38,750	32
423002	Machinery and Equipment	128,000	52,000	76,000	146
423004	Tools, Instruments, Apparatus	-	-	-	-
423005	Reference Books & Exhibition Goods	-	-	-	
423006	Communication Infrastructure	-	10,000	(10,000)	(100)
423007	Computer Software	-	580,762	(580,762)	(100)
423008	IT-Related Hardware	3,949,400	2,297,552	1,651,848	72
423999	Other Equipment	-	-	-	-
	Total	4,236,150	3,060,314	1,175,836	38



Account	Account Description	Activity / Project Description	Item Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	2027
222001	Stationery and Office Requisites	Southern Regional office	Note book	PCS	10	55	550
222001	Stationery and Office Requisites	Southern Regional office	Paper clip	box	3	20	60
222001	Stationery and Office Requisites	Southern Regional office	Thumb pin	box	1	35	35
222001	Stationery and Office Requisites	Southern Regional office	Stappler (size 10)	box	5	21	105
222001	Stationery and Office Requisites	Southern Regional office	Stapples (size 10)	box	5	11	55
222001	Stationery and Office Requisites	Southern Regional office	Stapples (large size	box	1	53	53
222001	Stationery and Office Requisites	Southern Regional office	Cello Pen(Blue)	blue box	1	120	120
222001	Stationery and Office Requisites	Southern Regional office	Cello Pen(Black)	black box	1	120	120
222001	Stationery and Office Requisites	Southern Regional office	Cello Pen(Red)	Red box	1	120	120
222001	Stationery and Office Requisites	Southern Regional office	Pencil	Box	1	100	100
222001	Stationery and Office Requisites	Southern Regional office	Rubber	Box	1	30	30
222001	Stationery and Office Requisites	Southern Regional office	Pencil sharpner	Big	1	55	55
222001	Stationery and Office Requisites	Southern Regional office	Sticky Note slim	pack	5	37	185
222001	Stationery and Office Requisites	Southern Regional office	Sticky Note normal	pack	5	50	250
222001	Stationery and Office Requisites	Southern Regional office	highlighter	green	3	15	45
222001	Stationery and Office Requisites	Southern Regional office	highlighter	pink	3	15	45
222001	Stationery and Office Requisites	Southern Regional office	highlighter	yellow	3	15	45
222001	Stationery and Office Requisites	Southern Regional office	Box File	PCS	10	50	500
222001	Stationery and Office Requisites	Southern Regional office	Paper file	PCS	3	20	60
222001	Stationery and Office Requisites	Southern Regional office	Clear folder	PCS	10	10	100
222001	Stationery and Office Requisites	Southern Regional office	puncher	small	1	100	100
222001	Stationery and Office Requisites	Southern Regional office	puncher (Big)	Big	1	350	350
222001	Stationery and Office Requisites	Southern Regional office	Pen holder	PCS	15	53	795
222001	Stationery and Office Requisites	Southern Regional office	paper tray	PCS	1	150	150
222001	Stationery and Office Requisites	Southern Regional office	ruler	big	2	5	10
222001	Stationery and Office Requisites	Southern Regional office	Glue stick	PCS	5	10	50
222001	Stationery and Office Requisites	Southern Regional office	battery AA	PCS	25	10	250
222001	Stationery and Office Requisites	Southern Regional office	Battery AAA	PCS	15	10	150
222001	Stationery and Office Requisites	Southern Regional office	A4 ream box	box	2	475	950
222001	Stationery and Office Requisites	Southern Regional office	clipboard	PCS	2	35	70
222001	Stationery and Office Requisites	Southern Regional office	Log book	PCS	2	50	100
222001	Stationery and Office Requisites	Southern Regional office	White Board marker	PCS	2	15	30
222001	Stationery and Office Requisites	Southern Regional office	White Board marker	PCS	2	15	30
222001	Stationery and Office Requisites	Southern Regional office	White Board marker	PCS	2	15	30
222001	Stationery and Office Requisites	Southern Regional office	Double tape	PCS	2	15	30
222001	Stationery and Office Requisites	Southern Regional office	Cello tape	PCS	2	20	40
222001	Stationery and Office Requisites	Southern Regional office	Florisent paper	PCS	5	5	25
222001	Stationery and Office Requisites	Southern Regional office	calender	PCS	1	40	40
222001	Stationery and Office Requisites	Southern Regional office	Desk Calender	PCS	16	30	480
222001	Stationery and Office Requisites	Southern Regional office	mouse pad	PCS	2	100	200
222001	Stationery and Office Requisites	Southern Regional office	Envelope small	PCS	5	3	15
222001	Stationery and Office Requisites	Southern Regional office	Envelope (A4)	PCS	5	3	15
222001	Stationery and Office Requisites	Southern Regional office	Cutter (small)	PCS	2	10	20
222002	IT Related Materials	Southern Regional office	Cannon Cartridge 337 State	PCS	2	1,800	3,600
222002	IT Related Materials	Southern Regional office	Cannon Cartridge331 - Mag	PCS	1	1,800	1,800
222002	IT Related Materials	Southern Regional office	Cannon Cartridge331 - Cya	PCS	1	1,800	1,800
222002	IT Related Materials	Southern Regional office	Cannon Cartridge331 - Yell	PCS	1	1,800	1,800



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Account	Account Description	Activity / Project Description	Item Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	2027
222002	IT Related Materials	Southern Regional office	Cannon Cartridge331 - Black	PCS	1	1,800	1,800
222001	Stationery and Office Requisites	Southern Regional office	Bristol board (blue)	PCS	5	20	100
222001	Stationery and Office Requisites	Southern Regional office	Monitor book (200p)	PCS	3	25	75
222001	Stationery and Office Requisites	Southern Regional office	Monitor book (300p)	PCS	3	45	135
222001	Stationery and Office Requisites	Southern Regional office	Fothi tape	PCS	1	55	55
222001	Stationery and Office Requisites	Southern Regional office	Sign pen (blue)	PCS	3	75	225
222001	Stationery and Office Requisites	Southern Regional office	Pilot (blue)	PCS	2	20	40
222001	Stationery and Office Requisites	Southern Regional office	Pilot (Black)	PCS	2	20	40
222001	Stationery and Office Requisites	Southern Regional office	Flipchart paper	PCS	5	55	275
222001	Stationery and Office Requisites	Southern Regional office	Foam Board	PCS	1	70	70
222001	Stationery and Office Requisites	Southern Regional office	Other Trainings related item	-	1	5,000	5,000
222002	IT Related Materials	Southern Regional office	Laptop Mouse	PCS	5	500	2,500
222003	Fuel and Lubricants	Southern Regional office	Office Cycle - Petrol	Month	12	25	300
222003	Fuel and Lubricants	Southern Regional office	Office Cycle - Engine oil	Month	12	75	900
222005	Electrical Items	Southern Regional office	Bulb/Tube light	PCS	25	150	3,750
222005	Electrical Items	Southern Regional office	Materials required for electrical work	PCS	1	3,000	3,000
222005	Electrical Items	Admin, & Procurement	Bulb/Tube light	PCS	25	150	3,750
222006	Spare Parts	Southern Regional office	Spare parts - computers	-	1	3,000	3,000
222006	Spare Parts	Southern Regional office	Spare parts - photocopy machine	-	1	2,500	2,500
222008	Supplies for Office Cleaning	Southern Regional office	Dustbin - Small	PCS	3	60	180
222008	Supplies for Office Cleaning	Southern Regional office	Dustbin - Big	PCS	1	500	500
222008	Supplies for Office Cleaning	Southern Regional office	Dustbin bag pack - Black (Small)	BNDL	5	80	400
222008	Supplies for Office Cleaning	Southern Regional office	Dustbin bag pack - Black (Large)	BNDL	5	180	900
222008	Supplies for Office Cleaning	Southern Regional office	Hand wash	PCS	10	35	350
222008	Supplies for Office Cleaning	Southern Regional office	Toilet paper	PACK	30	75	2,250
222008	Supplies for Office Cleaning	Southern Regional office	sheltex	DOZ	5	40	200
222008	Supplies for Office Cleaning	Southern Regional office	WPC cleaner	PCS	10	35	350
222008	Supplies for Office Cleaning	Southern Regional office	Harpic	PCS	5	25	125
222008	Supplies for Office Cleaning	Southern Regional office	Bathroom wiper	PCS	2	80	160
222008	Supplies for Office Cleaning	Southern Regional office	Sponges	PCS	15	5	75
222008	Supplies for Office Cleaning	Southern Regional office	Dust Cleaner	PCS	2	95	190
222008	Supplies for Office Cleaning	Southern Regional office	Window wiper	PCS	1	60	60
222008	Supplies for Office Cleaning	Southern Regional office	Window cleaner (big)	PCS	10	45	450
222008	Supplies for Office Cleaning	Southern Regional office	Mop	PCS	4	50	200
222008	Supplies for Office Cleaning	Southern Regional office	Mop basket	PCS	2	180	360
222008	Supplies for Office Cleaning	Southern Regional office	Floor cleaner	PCS	10	50	500
222008	Supplies for Office Cleaning	Southern Regional office	washing powder	PCS	3	50	150
222008	Supplies for Office Cleaning	Southern Regional office	mamaa liquid detergent	PCS	5	45	225
222008	Supplies for Office Cleaning	Southern Regional office	Broom	PCS	4	60	240
222008	Supplies for Office Cleaning	Southern Regional office	Toilet cleaning broom	PCS	4	60	240
222008	Supplies for Office Cleaning	Southern Regional office	Toilet floor cleaning broom	PCS	2	60	120
222008	Supplies for Office Cleaning	Southern Regional office	Rubber gloves	PAIR	2	250	500
222008	Supplies for Office Cleaning	Southern Regional office	Box tissue	BOX	5	30	150
222008	Supplies for Office Cleaning	Southern Regional office	Tissue packet	PCS	5	15	75
222008	Supplies for Office Cleaning	Southern Regional office	Gardening Pot(Large)	PCS	5	250	1,250
222008	Supplies for Office Cleaning	Southern Regional office	Gardening Pot(Medium)	PCS	10	150	1,500
222008	Supplies for Office Cleaning	Southern Regional office	Gardening Pot(Small)	PCS	10	90	900



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Account	Account Description	Activity / Project Description	Item Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	2027
222008	Supplies for Office Cleaning	Southern Regional office	Gardening Pot(Desk)	PCS	16	50	800
222008	Supplies for Office Cleaning	Southern Regional office	garden sicssor	PCS	1	180	180
222008	Supplies for Office Cleaning	Southern Regional office	Extension Lead	PCS	3	500	1,500
222009	Utensils and Accessories	Southern Regional office	Water Heating Jug	PCS	1	500	500
222009	Utensils and Accessories	Southern Regional office	watch	PCS	1	450	450
222009	Utensils and Accessories	Southern Regional office	small knife	PCS	1	75	75
222009	Utensils and Accessories	Southern Regional office	Big knife (KATHI VALHI)	PCS	1	145	145
222009	Utensils and Accessories	Southern Regional office	Table mat	PCS	1	300	300
222009	Utensils and Accessories	Southern Regional office	watch	PCS	1	450	450
222010	Office Decoration Materials	Southern Regional office	Food and chemicals for pla	-	2	500	1,000
222010	Office Decoration Materials	Southern Regional office	Materials for decoration	-	1	2,000	2,000
222011	Curtains, Table Cloths Etc	Southern Regional office	Extra Curtains	PCS	15	200	3,000
222011	Curtains, Table Cloths Etc	Southern Regional office	National Flag	PCS	10	450	4,500
222011	Curtains, Table Cloths Etc	Southern Regional office	Office Flag	PCS	10	450	4,500
222011	Curtains, Table Cloths Etc	Southern Regional office	Other materials for training	-	1	500	500
222999	Other Administrative Supplies	Southern Regional office	Battery AC	PAIR	10	10	100
222999	Other Administrative Supplies	Southern Regional office	Single bed cover set	PCS	2	250	500
222999	Other Administrative Supplies	Southern Regional office	Iron Table	PCS	1	500	500
222999	Other Administrative Supplies	Southern Regional office	Iron	PCS	1	350	350
222999	Other Administrative Supplies	Southern Regional office	Queen size bed cover set	PCS	1	500	500
222999	Other Administrative Supplies	Southern Regional office	King size bed cover set	PCS	1	1,200	1,200
222999	Other Administrative Supplies	Southern Regional office	King size bed mattress pro	PCS	1	2,000	2,000
222999	Other Administrative Supplies	Southern Regional office	Pillow	PCS	4	200	800
222999	Other Administrative Supplies	Southern Regional office	Door mat (outdoor)	PCS	2	350	700
222999	Other Administrative Supplies	Southern Regional office	Door mat (indoor)	PCS	3	120	360
222999	Other Administrative Supplies	Southern Regional office	key box	BOX	1	2,500	2,500
222999	Other Administrative Supplies	Southern Regional office	water pipe (Fenholhi)	FOOT	3	170	510
222999	Other Administrative Supplies	Southern Regional office	Muslim Shower	pcs	5	120	600
222999	Other Administrative Supplies	Southern Regional office	Sink Tap	pcs	5	90	450
222999	Other Administrative Supplies	Southern Regional office	screwdrivers	PCS	5	30	150
222001	Stationery and Office Requisites	Northern Regional office	Note book	PCS	2	50	100
222001	Stationery and Office Requisites	Northern Regional office	Calculator	PCS	-	600	-
222001	Stationery and Office Requisites	Northern Regional office	Stappler (size 10)	box	2	20	40
222001	Stationery and Office Requisites	Northern Regional office	Stapples (size 10)	box	2	10	20
222001	Stationery and Office Requisites	Northern Regional office	Cello Pen(Blue)	blue box	10	5	50
222001	Stationery and Office Requisites	Northern Regional office	Cello Pen(Black)	black box	10	5	50
222001	Stationery and Office Requisites	Northern Regional office	Cello Pen(Red)	Red box	5	5	25
222001	Stationery and Office Requisites	Northern Regional office	Sticky Note slim	pack	8	5	40
222001	Stationery and Office Requisites	Northern Regional office	Sticky Note normal	pack	5	20	100
222001	Stationery and Office Requisites	Northern Regional office	heighlighter	green	5	12	60
222001	Stationery and Office Requisites	Northern Regional office	heighlighter	pink	5	12	60
222001	Stationery and Office Requisites	Northern Regional office	heighlighter	yellow	5	12	60
222001	Stationery and Office Requisites	Northern Regional office	Box File	PCS	5	45	225
222001	Stationery and Office Requisites	Northern Regional office	Clear folder	PCS	15	10	150
222001	Stationery and Office Requisites	Northern Regional office	puncher	small	1	130	130
222001	Stationery and Office Requisites	Northern Regional office	puncher (Big)	Big	1	300	300
222001	Stationery and Office Requisites	Northern Regional office	ruler	big	5	5	25



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Account	Account Description	Activity / Project Description	Item Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	2027
222001	Stationery and Office Requisites	Northern Regional office	battery AA	Card	10	24	240
222001	Stationery and Office Requisites	Northern Regional office	battery AAA	Card	10	24	240
222001	Stationery and Office Requisites	Northern Regional office	A4 ream box	box	1	220	220
222001	Stationery and Office Requisites	Northern Regional office	Paper Clip	box	2	20	40
222001	Stationery and Office Requisites	Northern Regional office	Paper Clip (medium)	PCS	3	15	45
222001	Stationery and Office Requisites	Northern Regional office	Paper Clip (smallm)	PCS	15	5	75
222001	Stationery and Office Requisites	Northern Regional office	Double tap	PCS	2	10	20
222001	Stationery and Office Requisites	Northern Regional office	calender	PCS	1	35	35
222001	Stationery and Office Requisites	Northern Regional office	mouse pad	PCS	3	150	450
222001	Stationery and Office Requisites	Northern Regional office	Cutter (small)	PCS	1	10	10
222001	Stationery and Office Requisites	Northern Regional office	Brother Cartridge DR-2455	PCS	2	2,500	5,000
222001	Stationery and Office Requisites	Northern Regional office	Examination Pad	PCS	2	16	32
222001	Stationery and Office Requisites	Northern Regional office	Sign pen (blue)	PCS	5	20	100
222001	Stationery and Office Requisites	Northern Regional office	Notice Board	PCS	1	2,000	2,000
222005	Electrical Items	Northern Regional office	Bulb/Tube light/Led Strip	PCS	20	150	3,000
222008	Supplies for Office Cleaning	Northern Regional office	Air freshner dispenser	PCS	1	350	350
222008	Supplies for Office Cleaning	Northern Regional office	Air freshner	PCS	5	40	200
222008	Supplies for Office Cleaning	Northern Regional office	sheltex	DOZ	3	40	120
222008	Supplies for Office Cleaning	Northern Regional office	Portex WPC cleaner	PCS	5	20	100
222008	Supplies for Office Cleaning	Northern Regional office	Harpic	PCS	5	25	125
222008	Supplies for Office Cleaning	Northern Regional office	Bathroom wyper	PCS	2	80	160
222008	Supplies for Office Cleaning	Northern Regional office	Dust Cleaner	PCS	2	95	190
222008	Supplies for Office Cleaning	Northern Regional office	Mop	PCS	2	40	80
222008	Supplies for Office Cleaning	Northern Regional office	Mop basket	PCS	1	180	180
222008	Supplies for Office Cleaning	Northern Regional office	Floor cleaner	PCS	3	60	180
222008	Supplies for Office Cleaning	Northern Regional office	Broom	PCS	3	40	120
222008	Supplies for Office Cleaning	Northern Regional office	Toilet cleaning broom	PCS	2	69	138
222008	Supplies for Office Cleaning	Northern Regional office	Toilet floor cleaning broom	PCS	2	60	120
222008	Supplies for Office Cleaning	Northern Regional office	Box tissue	PCS	10	25	250
222008	Supplies for Office Cleaning	Northern Regional office	Muslim Shower	PCS	3	95	285
222008	Supplies for Office Cleaning	Northern Regional office	Tissue packet	PCS	20	15	300
222008	Supplies for Office Cleaning	Northern Regional office	ladder	PCS	1	1,500	1,500
222008	Supplies for Office Cleaning	Northern Regional office	Gloves	DOZ	2	95	190
222008	Supplies for Office Cleaning	Northern Regional office	Latex Gloves	PCS	2	50	100
222008	Supplies for Office Cleaning	Northern Regional office	Cleaning Cloth	PCS	10	20	200
222010	Office Decoration Materials	Northern Regional office	Materials for decoration	PCS	1	7,500	7,500
222011	Curtains, Table Cloths Etc	Northern Regional office	Office Flag	PCS	5	450	2,250
222011	Curtains, Table Cloths Etc	Northern Regional office	Curtains	PCS	4	8,000	32,000
222999	Other Administrative Supplies	Northern Regional office	Water	Case	30	72	2,160
222002	IT Related Materials	ICT (+Audit System Administra	Cordless Electric Screwdriv	Item	1	1,200	1,200
222002	IT Related Materials	ICT (+Audit System Administra	Cordless drill	Item	1	3,675	3,675
222002	IT Related Materials	ICT (+Audit System Administra	Screwdriver set	Item	1	2,000	2,000
222001	Stationery and Office Requisites	Admin, & Procurement	Calendar 2026	PCS	120	65	7,800
222001	Stationery and Office Requisites	Admin, & Procurement	A4 Ream	PCS	100	100	10,000
222001	Stationery and Office Requisites	Admin, & Procurement	Sticky Note	PCS	50	25	1,250
222001	Stationery and Office Requisites	Admin, & Procurement	Paper Pocket file	PCS	50	5	250
222001	Stationery and Office Requisites	Admin, & Procurement	Paper Punch file	PCS	20	20	400



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Account	Account Description	Activity / Project Description	Item Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	2027
222001	Stationery and Office Requisites	Admin, & Procurement	Clear Folder	PCS	20	20	400
222001	Stationery and Office Requisites	Admin, & Procurement	Clip Board	PCS	5	50	250
222001	Stationery and Office Requisites	Admin, & Procurement	White Board Marker	PCS	20	20	400
222001	Stationery and Office Requisites	Admin, & Procurement	Permanent Marker	PCS	20	20	400
222001	Stationery and Office Requisites	Admin, & Procurement	Cutter	PCS	10	50	500
222001	Stationery and Office Requisites	Admin, & Procurement	Cutter Blades	PCS	20	5	100
222001	Stationery and Office Requisites	Admin, & Procurement	Stapler	PCS	5	20	100
222001	Stationery and Office Requisites	Admin, & Procurement	Staples	PCS	30	20	600
222001	Stationery and Office Requisites	Admin, & Procurement	Masking Tape	PCS	20	20	400
222001	Stationery and Office Requisites	Admin, & Procurement	Cello Tape	PCS	20	25	500
222001	Stationery and Office Requisites	Admin, & Procurement	Lanyard	PCS	100	50	5,000
222001	Stationery and Office Requisites	Admin, & Procurement	Ruler	PCS	10	10	100
222001	Stationery and Office Requisites	Admin, & Procurement	Note Book	PCS	20	100	2,000
222001	Stationery and Office Requisites	Admin, & Procurement	Battery AA	PCS	40	20	800
222001	Stationery and Office Requisites	Admin, & Procurement	Battery AAA	PCS	50	20	1,000
222002	IT Related Materials	Admin, & Procurement	Toner, Cartridge, Cassette	PCS	30	2,000	60,000
222002	IT Related Materials	Admin, & Procurement	Pendrive	PCS	15	1,000	15,000
222002	IT Related Materials	Admin, & Procurement	Mouse	PCS	30	500	15,000
222007	Materials for Uniforms	Admin, & Procurement	Scarf	PCS	25	100	2,500
222007	Materials for Uniforms	Admin, & Procurement	Casual T-Shirt	PCS	250	350	87,500
222008	Supplies for Office Cleaning	Admin, & Procurement	Tissue Box	PCS	100	25	2,500
222008	Supplies for Office Cleaning	Admin, & Procurement	Toilet Tissue Roll	PCS	10,000	7	70,000
222008	Supplies for Office Cleaning	Admin, & Procurement	Tissue Packet	PCS	1,500	13	19,500
222008	Supplies for Office Cleaning	Admin, & Procurement	Hand Soap	PCS	50	40	2,000
222008	Supplies for Office Cleaning	Admin, & Procurement	Hand Sanitizer	PCS	50	100	5,000
222008	Supplies for Office Cleaning	Admin, & Procurement	Dish Soap	PCS	50	60	3,000
222008	Supplies for Office Cleaning	Admin, & Procurement	Dustbin Bag	PCS	200	8	1,600
222008	Supplies for Office Cleaning	Admin, & Procurement	Hand Gloves	PCS	100	8	800
222008	Supplies for Office Cleaning	Admin, & Procurement	Air freshner	PCS	30	100	3,000
222008	Supplies for Office Cleaning	Admin, & Procurement	Floor Cleaner	PCS	10	100	1,000
222008	Supplies for Office Cleaning	Admin, & Procurement	Detergent	PCS	10	50	500
222008	Supplies for Office Cleaning	Admin, & Procurement	Toilet Cleaner	PCS	20	50	1,000
222008	Supplies for Office Cleaning	Admin, & Procurement	Window Cleaner	PCS	5	35	175
222008	Supplies for Office Cleaning	Admin, & Procurement	Insect Repellent Spray	PCS	10	75	750
222009	Utensils and Accessories	Admin, & Procurement	Paper cups	PCS	100	5	500
222009	Utensils and Accessories	Admin, & Procurement	Plate	PCS	100	5	500
222009	Utensils and Accessories	Admin, & Procurement	Spoon	PCS	200	5	1,000
222010	Office Decoration Materials	Admin, & Procurement	Office decoration materials	PCS	1	5,000	5,000
222999	Other Administrative Supplies	Admin, & Procurement	Gifts	PCS	100	700	70,000
222999	Other Administrative Supplies	Admin, & Procurement	Coffee	PCS	20	100	2,000
222999	Other Administrative Supplies	Admin, & Procurement	Coffee Mate Sachets	PCS	200	5	1,000
222999	Other Administrative Supplies	Admin, & Procurement	Coffee sachets	PCS	200	5	1,000
222999	Other Administrative Supplies	Admin, & Procurement	Sugar	PCS	150	5	750
222999	Other Administrative Supplies	Admin, & Procurement	Biscuits	PCS	150	50	7,500
222004	Meals for Employees During Office Ho	Admin, & Procurement	Meals for staff	NA	100	100	10,000
							-
							577,738



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CAPITAL EQUIPMENTS AND VEHICLES

Account	Account Description	Activity / Project Description	Item Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	2027
423002	Machinery and Equipment	Southern Regional office	Portable scanner	Item	2	4,000	8,000
423002	Machinery and Equipment	Southern Regional office	Rice Cooker	Item	1	2,000	2,000
423002	Machinery and Equipment	Southern Regional office	Water heater	Item	1	1,000	1,000
423002	Machinery and Equipment	Southern Regional office	Laser Jet Printer	Item	1	5,000	5,000
423002	Machinery and Equipment	Southern Regional office	Aircondition (12btu)	Item	3	10,000	30,000
423002	Machinery and Equipment	Southern Regional office	Aircondition (24btu)	Item	2	12,000	24,000
423008	IT-Related Hardware	Southern Regional office	Attendance Machine	Item	1	10,000	10,000
423001	Furniture & Fittings	Northern Regional office	1 Table	Item	1	3,000	3,000
423001	Furniture & Fittings	Northern Regional office	4 Plastic Chair	Item	5	750	3,750
423002	Machinery and Equipment	Northern Regional office	Portable scanner	Item	2	4,000	8,000
							-
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	Attendance Machine	Item	2	15,000	30,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	Laptops Replenishment for Audit Staff	Item	40	48,000	1,920,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	Laptops for New Audit Recruits	Item	14	48,000	672,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	ICT Desktop PC	Item	3	25,000	75,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	ICT Desktop PC UPS	Item	8	3,000	24,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	ICT Desktop Monitors	Item	5	8,000	40,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	Monitors Replenishment for Audit Staff	Item	10	8,000	80,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	Portable Monitor for Events	Item	2	4,500	9,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	2TB Portable External SSD	Item	2	8,000	16,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	Wireless HDMI Transmitter and receiver	Item	4	2,500	10,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	SHURE Mic set for Seminar hall	Item	1	10,000	10,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	Mobile TV Cart	Item	1	7,000	7,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	PoE 48 port Cisco Network Switch	Item	1	46,000	46,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	NAS (8 bay, 4 xLAN , Rack mountable and Dual Power supply) for audit data storage	Item	1	37,000	37,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	NAS HDD (16TB or higher) for audit data storage	Item	4	15,000	60,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	EMC Server for high availability cluster Infrastructure	Item	1	785,000	785,000
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	EMC HDD Disk (2.4TB) 2.5"	Item	7	7,200	50,400
423008	IT-Related Hardware	ICT (+Audit System Administration -TEAMMATE)	EMC SSD Disk (960 GB) 2.5"	Item	8	8,500	68,000
							-
							-
423001	Furniture & Fittings	Admin, & Procurement	Chair	Item	19	4,000	76,000
423001	Furniture & Fittings	Admin, & Procurement	Table	Item	19	4,000	76,000
423002	Machinery and Equipment	Admin, & Procurement	Heavy Duty Scanner	Item	1	50,000	50,000
				Item			-
							-
							4,236,150



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CAPITAL OUTLAYS

Account	Account Description	Activity / Project	Activity / Project Description	Capital Outlays Description	Budget 2027
					2027
291003	Other Economic Dev. Expenditure from Gov	S009-001-001-004-001	Admin, & Procurement	New Building	35,293,125
291003	Other Economic Dev. Expenditure from Gov	S009-001-001-004-001	Admin, & Procurement	New Building	7,956,275
291003	Other Economic Dev. Expenditure from Gov	S009-001-001-004-001	Admin, & Procurement	NEW BUILDING - Cable Management System for Network Switches and Racks	15,000
291003	Other Economic Dev. Expenditure from Gov	S009-001-001-004-001	Admin, & Procurement	NEW BUILDING - Server Rack (25U)	72,000
291003	Other Economic Dev. Expenditure from Gov	S009-001-001-004-001	Admin, & Procurement	NEW BUILDING - Server Rack UPS (rack mountable, 1000VA or greater)	90,000
291003	Other Economic Dev. Expenditure from Gov	S009-001-001-004-001	Admin, & Procurement	NEW BUILDING - TP-LINK wifi access point (Omada Cloud controller compatible)	73,600
					43,500,000



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REPAIRS AND MAINTENANCE

Account	Account Description	Activity / Project Description	Repair / Maintenance Details	Estimated Total Cost	Budget 2027
					2027
226002	Repairs - Non-Residential Buildings	Southern Regional office	Ceiling repair of office inside and outside	50,000	50,000
226002	Repairs - Non-Residential Buildings	Southern Regional office	Office Nameboard repair	5,000	5,000
226002	Repairs - Non-Residential Buildings	Southern Regional office	Repair of damaged roof gutters	3,000	3,000
226002	Repairs - Non-Residential Buildings	Southern Regional office	Office building wall painting inside and outside	150,000	150,000
226002	Repairs - Non-Residential Buildings	Southern Regional office	Other office repairs	50,000	50,000
226006	Repairs - Water & Sanitation Systems	Southern Regional office	Repair - Toilets and water systems	15,000	15,000
226010	Repairs - Machinery and Equipment	Southern Regional office	SRO - AC repair (office)	30,000	30,000
226010	Repairs - Machinery and Equipment	Southern Regional office	SRO - AC repair (accommodation block)	30,000	30,000
226016	Repairs - Motor Vehicles	Southern Regional office	Office cycle tire change	2,000	2,000
226016	Repairs - Motor Vehicles	Southern Regional office	Office cycle wash and oil	2,000	2,000
226016	Repairs - Motor Vehicles	Southern Regional office	Office cycle servicing	2,500	2,500
226002	Repairs - Non-Residential Buildings	Northern Regional office	New Office Wall Painting	30,000	30,000
226002	Repairs - Non-Residential Buildings	Northern Regional office	Other Repairs	25,000	25,000
226010	Repairs - Machinery and Equipment	Northern Regional office	AC Repair	20,000	20,000
226002	Repairs - Non-Residential Buildings	Admin, & Procurement	General repairs	150000	150,000
226002	Repairs - Non-Residential Buildings	Admin, & Procurement	Office moving related repairs	50000	-
226006	Repairs - Water & Sanitation Systems	Admin, & Procurement	General repairs	25000	25,000
226006	Repairs - Water & Sanitation Systems	Admin, & Procurement	Water filter repair and service	72000	72,000
226007	Repairs - Electricity Systems	Admin, & Procurement	General repairs	25000	25,000
226008	Repairs - Other Infrastructure	Admin, & Procurement	General repairs	25000	25,000
226009	Repairs - Furniture & Fittings	Admin, & Procurement	General repairs	25000	25,000
226010	Repairs - Machinery and Equipment	Admin, & Procurement	General repairs	25000	25,000
226010	Repairs - Machinery and Equipment	Admin, & Procurement	AC service	30000	30,000
226016	Repairs - Motor Vehicles	Admin, & Procurement	AG car repair and service	100000	100,000
226009	Repairs - Furniture & Fittings	Admin, & Procurement	Office moving related (labour, dismantling, assembly)	25000	25,000
					916,500



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GRANTS, CONTRIBUTIONS AND SUBSIDIES

Account	Account Description	Activity / Project	Activity / Project Description	Description	Recipient Details	Budget 2027
						2027
228007	Subscriptions & Fees to International Org.	S009-001-001-004-001	Admin, & Procurement	Annual and voluntary contribution	ASOSAI	18,000
228007	Subscriptions & Fees to International Org.	S009-001-001-004-001	Admin, & Procurement	Annual contribution	INTOSAI	9,000
228007	Subscriptions & Fees to International Org.	S009-001-001-004-001	Admin, & Procurement	Professional Accountancy Membership fee	Staff	154,000
228007	Subscriptions & Fees to International Org.	S009-001-001-004-001	Admin, & Procurement	Subscription	UDEMY	63,000
						244,000

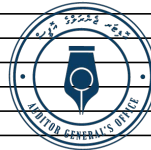


TRAINING EXPENSES

Account	Account Description	Activity / Project Description	Training Name	Training Provider	2027		Budget 2027
					No. of Participants	Cost Per Participant	2027
225005	Conducting Training Courses	Training & Stakeholder Relations	Financial Statement Training within the Atoll	AGO	2	5,500	11,000
225005	Conducting Training Courses	Training & Stakeholder Relations	Financial Statement Training within the Atoll	AGO	2	5,500	11,000
225006	Staff training	Training & Stakeholder Relations	Project Management Skills (Inhouse)	TBD	30	1,000	30,000
225006	Staff training	Training & Stakeholder Relations	Effective Report Writing	CAAF	20	1,200	24,000
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Certified Fraud Examiners Online Course	TBD	2	21,773	43,546
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	PESA certification assessment (Exam Fee)	TBD	10	3,855	38,550
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Audit Quality Management Specialist Certificate (Exam Fee)	TBD	4	1,928	7,710
225004	Workshops Related Expenses	Training & Stakeholder Relations	CISA Certification	TBD	7	18,550	129,850
225004	Course Fees & Related Expenses - Local Training	Training & Stakeholder Relations	Human Resources Management	TBD	2	3,855	7,710
225004	Course Fees & Related Expenses - Local Training	Training & Stakeholder Relations	MAHRP Learning and Development Conference	TBD	4	7,710	30,840
225004	Course Fees & Related Expenses - Local Training	Training & Stakeholder Relations	Maldives Accountants Forum	TBD	20	3,500	70,000
225006	Staff training	Training & Stakeholder Relations	Inhouse Training	TBD	160	300	48,000
225006	Staff training	Training & Stakeholder Relations	Emotional intelligence	TBD	22	1,500	33,000
225006	Staff training	Training & Stakeholder Relations	Project management/leadership training	TBD	22	1,500	33,000
225004	Course Fees & Related Expenses - Local Training	Training & Stakeholder Relations	Internal Audit Forum	IAA Maldives	10	1,500	15,000
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Practical Root Cause Analysis	IIA Malaysia	5	3,200	16,000
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Managing Audit Projects	CAAF			-
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Tools for Lead Auditors	IIA Malaysia	1	13,296	13,296
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Distilling Audit Findings	CAAF			-
225004	Course Fees & Related Expenses - Local Training	Training & Stakeholder Relations	Swimming for Marine Surveyors	TBD	3	1,500	4,500
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Certified Financial Crime Specialist (CFCs)	Association of ce	1	15,413	15,413
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Certified Anti-Fraud Specialist (CAFS)	Association of Ce	1	11,527	11,527
225002	Short Course Fees & Expenses - Overseas Training	Training & Stakeholder Relations	Master Analyst in Financial Forensics (MAFF)	National Associat	1	17,270	17,270
							-
							-
							611,211



Account	Account Description	Activity / Project Description	Travel Description	Destination	2027		Budget 2027
					No. of Participants	Cost Per Participant	2027
221001	Travelling Expenses - Local Sea Travel	Financial Audit Services	Local Audit Trip (V. Velidhoo Council)	V.Felidhoo	3	10,860	32,580
221001	Travelling Expenses - Local Sea Travel	Financial Audit Services	Local Audit Trip (F. Feeali Council)	F.Feeali	3	12,475	37,425
221001	Travelling Expenses - Local Sea Travel	Financial Audit Services	Local Audit Trip (F. Magoodhoo)	F.Magoodhoo	3	12,350	37,050
221001	Travelling Expenses - Local Sea Travel	Financial Audit Services	Local Audit Trip (F. Nilandhoo)	F.Nilandhoo	3	12,350	37,050
221001	Travelling Expenses - Local Sea Travel	Financial Audit Services	Local Audit Trip (K. Himmafushi Council)	K. Himmafush	3	10,170	30,510
221001	Travelling Expenses - Local Sea Travel	Environment Audit	Council Audit of AA. Bodufulhoo and AA. Rasdhoo	AA.Bodufulhoo and AA.Rasdhoo	3	18,100	54,300
221001	Travelling Expenses - Local Sea Travel	Environment Audit	Environmental Audit on the Effectiveness of the Management of the South Ari Marine Protected Area (SAMPA)	South Ari Marine Protected area, Adh. Fenfushi, Adh. Dhidhoo, Adh. Dhigurah, Adh. Mahibadhoo, Adh.	3	34,245	102,735
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Local council Audit_FY 2026	Sh. Lhaimagu Council	3	12,703	38,110
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Local council Audit_FY 2026	Sh. Maaungoodhoo Council	3	12,703	38,110
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Local council Audit_FY 2026	Sh. Milandhoo Council	3	13,370	40,110
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Local council Audit_FY 2026	Sh. Narudhoo Council	3	13,370	40,110
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Local council Audit_FY 2026	Sh. Noomaraa Council	3	13,703	41,110
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Performance audit of Raajje Transport Link (RTL) ferry services in Maldives	Ha. Hanimaadhoo	3	7,737	23,210
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Performance audit of Raajje Transport Link (RTL) ferry services in Maldives	Hdh. Kulhudhufushi	3	7,737	23,210
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Performance audit of Raajje Transport Link (RTL) ferry services in Maldives	S. Hithadhoo	3	8,137	24,410
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Performance audit of Raajje Transport Link (RTL) ferry services in Maldives	Gn. Fuvahmulah	3	8,137	24,410
221001	Travelling Expenses - Local Sea Travel	Performance Audit	Local council Audit_FY 2026	Sh. Funadhoo Council	3	11,037	33,110
221001	Travelling Expenses - Local Sea Travel	Southern Regional office	SRO Local Audit Trip 17	Fuvahmulah City	3	18,833	56,500
221001	Travelling Expenses - Local Sea Travel	Southern Regional office	SRO Local Audit Trip 17	Fuvahmulah City	1	6,650	6,650
221001	Travelling Expenses - Local Sea Travel	Southern Regional office	SRO Local Audit Trip 23	Hulhumeedhoo	3	12,603	37,810
221001	Travelling Expenses - Local Sea Travel	Southern Regional office	SRO Local Audit Trip 23	Hulhumeedhoo	1	5,920	5,920
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 4	Ha. Atoll	3	35,093	105,280
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 4	Ha. Atoll	1	6,410	6,410
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 5	Ha. Atoll	3	27,738	83,215
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 5	Ha. Atoll	1	6,255	6,255
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 9	Hdh. Atoll	3	23,853	71,560
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 9	Hdh. Atoll	1	6,170	6,170
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 10	Hdh. Atoll	3	32,003	96,010
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 10	Hdh. Atoll	1	6,120	6,120
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 19	Sh. Atoll	3	7,333	22,000
221001	Travelling Expenses - Local Sea Travel	Northern Regional office	NRO Local Audit Trip 19	Sh. Atoll	1	6,150	6,150
221001	Travelling Expenses - Local Sea Travel	Financial Audit Services	Local Audit Trip (K. Maafushi)	K. Maafushi	3	11,440	34,320
221001	Travelling Expenses - Local Sea Travel	Auditor Generals Bureau	Local trips (by sea)		5	12,000	60,000
							-
221002	Travelling Expenses - Local Land Travel	Southern Regional office	S.Gan Trip	Gan	4	200	800
221002	Travelling Expenses - Local Land Travel	Southern Regional office	S.Feydhoo Audit Trip	Feydhoo	6	200	1,200
221002	Travelling Expenses - Local Land Travel	Southern Regional office	S.Maradhoo Feydhoo Audit Trip	Maradhoo Feydhoo	6	150	900
221002	Travelling Expenses - Local Land Travel	Southern Regional office	S.Maradhoo Audit Trip	Maradhoo	6	150	900
221002	Travelling Expenses - Local Land Travel	Southern Regional office	S.Hithadhoo Audit Trip	Hithadhoo	60	25	1,500
221002	Travelling Expenses - Local Land Travel	Admin, & Procurement	Audit trips to entities	Male'	60	100	6,000
221002	Travelling Expenses - Local Land Travel	Admin, & Procurement	Audit trips to entities	Hulhumale'	200	100	20,000
221002	Travelling Expenses - Local Land Travel	Admin, & Procurement	Audit trips to entities	Airport	150	100	15,000
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Adh. Dhigurah Council)	Adh.Dhigurah	4	13,610	54,440
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Adh. Mahibadhoo Council)	Adh.Mahibadhoo	4	16,610	66,440
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Adh. Fenfushi Council)	Adh.Fenfushi	4	13,110	52,440
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Adh. Maamigili Council)	Adh. Maamigili Council	4	12,485	49,940
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Adh. Omadhoo Council)	Adh. Omadhoo	4	13,110	52,440
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Adh. Kunburudhoo Council)	Adh. Kunburudhoo	4	13,110	52,440
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Maavashu Council)	L. Maavashu	4	13,426	53,704
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Mundoo Council)	L. Mundoo	4	10,300	41,200
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Fonadhoo Council)	L. Fonadhoo	4	12,426	49,704
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Gamu Council)	L. Gamu	4	12,426	49,704



Account	Account Description	Activity / Project Description	Travel Description	Destination	2027		Budget 2027
					No. of Participants	Cost Per Participant	2027
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Hithadhoo Council)	L. Hithadhoo	4	13,426	53,704
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Kalaidhoo Council)	L. Kalaidhoo	4	10,300	41,200
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Kunahandhoo Council)	L. Kunahandhoo	4	13,426	53,704
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (L. Maamendhoo Council)	L. Maamendhoo	4	10,300	41,200
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (K. Huraa Council)	K. Huraa	4	9,300	37,200
221003	Travelling Expenses - Local Air Travel	Environment Audit	Audit Field workEnvironmental Audit of Accelerating Sustainable Private Investment(s) in Renewable Energy Project	Addu City and Kulhudhufushi City	4	14,469	57,876
221003	Travelling Expenses - Local Air Travel	Environment Audit	Environmental Audit of the Maldives Clean Environment Project	Laamu, Baa atoll	4	39,000	156,000
221003	Travelling Expenses - Local Air Travel	Environment Audit	Council Audit of Dh. Kudahuvadhoo and Dh. Rinbidhoo	Dh. Kudahuvadhoo and Dh. Rinbidhoo	4	24,619	98,476
221003	Travelling Expenses - Local Air Travel	Environment Audit	Environmental Audit on the operational efficiency and effectiveness of Regional Waste Management Center of R. Vandhoo	R.Vandhoo	4	9,100	36,400
221003	Travelling Expenses - Local Air Travel	Environment Audit	Council Audit of Lh. Kurendhoo and Lh. Oluvelifushi	Lh. Kurendhoo & Lh. Oluvelifushi	4	17,029	68,116
221003	Travelling Expenses - Local Air Travel	Auditor Generals Bureau	Auditor General's visit to Southern Regional Office	Addu	10	5,000	50,000
221003	Travelling Expenses - Local Air Travel	Auditor Generals Bureau	Auditor General's visit to Northern Regional Office	Kulhudhufushi	10	10,000	100,000
221003	Travelling Expenses - Local Air Travel	Special Audit	N. Holhudhoo Council & N. Velidhoo Council		4	16,725	66,900
221003	Travelling Expenses - Local Air Travel	Special Audit	N. Maafaru Council, N. Manadhoo Council & N. Magoodhoo Council		4	22,575	90,300
221003	Travelling Expenses - Local Air Travel	Special Audit	N. Kudafaree Council, N. Kendhikulhudhoo & K. Dhiffushee Council		4	22,975	91,900
221003	Travelling Expenses - Local Air Travel	Special Audit	Special Audit of island Housing unit Projects Site visits - HDh. Kulhudhufushi, M. Kolhufushi and L. Gan		4	8,200	32,800
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 1	Male'	3	34,907	104,722
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 1	Male'	1	9,524	9,524
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 2	Male'	3	34,907	104,722
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 2	Male'	1	9,524	9,524
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 3	Male'	3	50,957	152,872
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 3	Male'	1	10,174	10,174
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 6	Gdh. Atoll	3	31,835	95,505
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 6	Gdh. Atoll	1	7,985	7,985
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 7	Gdh. Atoll	3	35,388	106,165
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 7	Gdh. Atoll	1	8,105	8,105
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 8	B. Atoll	3	36,463	109,388
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 8	B. Atoll	1	11,846	11,846
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 11	Ga. Atoll	3	30,188	90,565
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 11	Ga. Atoll	1	8,205	8,205
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 12	Ga. Atoll	3	24,002	72,005
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 12	Ga. Atoll	1	8,185	8,185
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 13	Adh. Atoll	3	15,707	47,122
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 13	Adh. Atoll	1	11,224	11,224
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 16	R. & Lh. Atoll	3	34,961	104,884
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 16	R. & Lh. Atoll	1	13,078	13,078
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 18	Laamu Atoll	3	20,235	60,706
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 18	Laamu Atoll	1	12,452	12,452
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 20	Male' (MoE)	3	42,607	127,822
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 20	Male' (MoE)	1	9,524	9,524
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 21	Male' (MoH)	3	34,907	104,722
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 21	Male' (MoH)	1	9,524	9,524
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 22	Male'	3	34,907	104,722
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 22	Male'	1	9,524	9,524
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 24	Male' (MoH 2025)	3	34,907	104,722
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 24	Male' (MoH 2025)	1	9,524	9,524
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 25	Male' (MoE 2025)	3	34,907	104,722
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO Local Audit Trip 25	Male' (MoE 2025)	1	9,524	9,524
221003	Travelling Expenses - Local Air Travel	Northern Regional office	NRO Local Audit Trip 14	R. Atoll	3	29,252	87,756
221003	Travelling Expenses - Local Air Travel	Northern Regional office	NRO Local Audit Trip 14	R. Atoll	1	11,602	11,602
221003	Travelling Expenses - Local Air Travel	Northern Regional office	NRO Local Audit Trip 15	Th. Atoll	3	18,509	55,528



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Account	Account Description	Activity / Project Description	Travel Description	Destination	2027		Budget 2027
					No. of Participants	Cost Per Participant	2027
221003	Travelling Expenses - Local Air Travel	Northern Regional office	NRO Local Audit Trip 15	Th. Atoll	1	11,826	11,826
221003	Travelling Expenses - Local Air Travel	Southern Regional office	SRO & NRO Audits (travelling for review)	-	2	50,000	100,000
221003	Travelling Expenses - Local Air Travel	Auditor Generals Bureau	Other Atoll Visits	Atolls	10	50,000	500,000
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Dhonfanu Council)	B. Dhonfanu	3	10,200	30,600
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Fehendhoo Council)	B. Fehendhoo	3	11,600	34,800
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Goidhoo Council)	B. Goidhoo	3	11,500	34,500
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Hithaadhoo Council)	B. Hithaadhoo	3	11,300	33,900
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Kendhoo Council)	B. Kendhoo	3	10,800	32,400
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Kihaadhoo Council)	B. Kihaadhoo	3	10,500	31,500
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Kudarikilu Council)	B. Kudarikilu	3	10,800	32,400
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (B. Thulhaadhoo Council)	B. Thulhaadhoo	3	12,500	37,500
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (K. Thulusdhoo Council)	K. Thulusdhoo	3	10,000	30,000
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (M. Dhiggaru Council)	M. Dhiggaru	3	9,500	28,500
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (M. Muli Council)	M. Muli	3	9,893	29,679
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (M. Naalaafushi Council)	M. Naalaafushi	3	8,295	27,285
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (M. Raiymandhoo Council)	M. Raiymandhoo	3	8,295	32,885
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Th. Kandoodhoo)	Th. Kandoodhoo	3	12,003	36,010
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Th. Vandhoo)	Th. Vandhoo	3	12,003	36,010
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Th. Thimarafushi)	Th. Thimarafushi	3	10,303	30,910
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Th. Omadhoo)	Th. Omadhoo	3	11,670	35,010
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Th. Veymandoo)	Th. Veymandoo	3	11,003	33,010
221003	Travelling Expenses - Local Air Travel	Financial Audit Services	Local Audit Trip (Th. Vilufushi)	Th. Vilufushi	3	12,337	37,010
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Assembly of INTOSAI WGEA	Hungary	3	40,000	120,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	ASOSAI Regional Working Group on Environmental Auditing (RWGEA) Meeting SAI Maldives is part of the regional working group. Further, As Vice Chair of the INTOSAI WGEA, SAI Maldives is expected to represent the Working Group and contribute to regional environmental auditing initiatives. The meeting provides a platform to review implementation progress, discuss future priorities, strengthen regional cooperation, and facilitate knowledge sharing through presentations on environmental audit practices and experiences.	Turkey	2	34,165	68,330
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Climate Scanner Executive meeting SAI Maldives is an Executive member of the climate scanner project led by SAI Brazil in Cordination with WGEA. SAI Maldives has published the results of the climate scanner for the country and currently the works is on global consolidation of results of over 100 countries and reporting them in international avenues such as the Climate COP to bring positive impact on climate accountability.	Brazil	2	70,000	140,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	UNFCCC COP31 Participation in COP31 will enable SAI Maldives to represent the interests and perspectives of Small Island Developing States (SIDS) and contribute to international discussions on climate action, accountability, and environmental governance. As Vice Chair of the INTOSAI WGEA, SAI Maldives also supports engagement between Supreme Audit Institutions and global climate processes, while strengthening partnerships and knowledge exchange relevant to environmental auditing.	Ethiopia	2	43,142	86,284



Account	Account Description	Activity / Project Description	Travel Description	Destination	2027		Budget 2027
					No. of Participants	Cost Per Participant	2027
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Adaptation Futures Conference The Adaptation Futures Conference is the premier global gathering focused on climate change adaptation, bringing together policymakers, researchers, practitioners, development partners, and international organisations to exchange knowledge and identify effective adaptation solutions. Participation will enable SAI Maldives to gain insights into emerging adaptation challenges and best practices, strengthen networks with key stakeholders working on climate resilience, and enhance institutional knowledge that can inform environmental and climate-related audits. Attendance will also support SAI Maldives' efforts to assess the effectiveness of national adaptation policies, programmes, and investments, particularly given the Maldives' high vulnerability to climate change as a Small Island Developing State (SIDS).	Mexico	2	79,335	158,669
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	WGEPPP annual meeting 2027	Brazil	2	70,000	140,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	18th annual INTOSAI Performance Audit Sub-committee meeting	Not informed yet	2	75,000	150,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Annual Meeting of the Working Group on SDG KSDI	Not informed yet	2	75,000	150,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Annual General meeting of the Working Group on Public Debt	Georgia / Tbilisi	3	30,000	90,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Annual General meeting of the Working Group on IT Audit	Not Yet Informed	3	40,000	120,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Visa Equisition Travel	India	3	20,000	60,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	IDI Board meeting Visa Equisition Travel	India	1	20,000	20,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Official visit to SAI India	India	5	20,000	100,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	Official visit to SAI Malaysia	Malaysia	5	20,000	100,000
221004	Travelling Expenses - Overseas	Auditor Generals Bureau	others	TBC	5	78,000	390,000
221004	Travelling Expenses - Overseas	Performance Audit	Task Force on Citizen Participation and Civil Society Engagement	Not informed yet	1	75,000	75,000
221004	Travelling Expenses - Overseas	Performance Audit	Poverty Audit Network	Brazil	2	70,000	140,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	IIA Malaysia_Fundamentals of IT Auditing	Malaysia	1	25,000	25,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	IIA Malaysia_Fundamentals of Cybersecurity Auditing	Malaysia	1	25,000	25,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	IMF_Cyber Risk Regulation and Supervision	Not Yet Informed	1	2,500	2,500
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	IIA Malaysia_Tools for New Auditors	Malaysia	1	25,000	25,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Software Testing Training	Singapore	1	30,000	30,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Net Full Stack Developer	Singapore	2	30,000	60,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Software Architecture	Singapore	1	30,000	30,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Designing Microsoft Azure Infrastructure Solutions	Singapore	1	40,000	40,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	ITEC_Programs	India	20	2,313	46,260
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	International Training Programs_IDI, INTOSAI and ASOSAI	Not Yet Informed	30	4,626	138,780
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	ICED_Programs	India	10	8,500	85,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Comptroller and Auditor General of India (CAG) Fellowship Program	India	2	4,700	9,400
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Short term training - Audit Department (Malaysia)	Malaysia	10	23,000	230,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Detecting Fraud with Data Analytics	Malaysia	2	23,000	46,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Association of Certified Fraud Examiners Conference	Malaysia	2	23,000	46,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Soft skills (CSD)	Malaysia	2	23,000	46,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Data Analytics, Continuous Auditing and Audit Automation or Public Sector Performance-Based Auditing.	Malaysia	3	23,000	69,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Standard Data Analytics in Risk, Control and Audit (Virtual training)	Malaysia	2	23,000	46,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Operational Auditing: Influencing Positive Change	Malaysia	2	23,000	46,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Short training - Audit Department (Malaysia)	Malaysia	1	23,000	23,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Short training -Management Training (Malaysia)	Malaysia	1	23,000	23,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Short training - Audit Department (Malaysia)	Malaysia	1	23,000	23,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Short training -Management Training (Malaysia)	Malaysia	1	23,000	23,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	Short training - Leadership training (Malaysia)	Malaysia	2	23,000	46,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	TOOLS FOR NEW AUDITORS (WGISA Department)	Malaysia	2	23,000	46,000



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Account	Account Description	Activity / Project Description	Travel Description	Destination	2027		Budget 2027
					No. of Participants	Cost Per Participant	2027
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	TOOLS FOR AUDIT MANAGERS (WGISA Department)	Malaysia	3	23,000	69,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	CISA (WGISA Department)	India	5	25,000	125,000
221004	Travelling Expenses - Overseas	Training & Stakeholder Rela	CyberSecurity Training (WGISA Department)	India	4	30,000	120,000
							-
221004	Travelling Expenses - Overseas	Financial Audit Services	Audit of High Commission of Maldives in Kuala Lumpur	Malaysia	3	33,100-00	99,300
221004	Travelling Expenses - Overseas	Financial Audit Services	Audit of Embassy of Maldives in Abu Dhabi	United Arab Emirates	3	52,600	157,800
221004	Travelling Expenses - Overseas	Financial Audit Services	Audit of Embassy of Maldives in Tokyo	Japan	3	67,800	203,400
221004	Travelling Expenses - Overseas	Financial Audit Services	Audit of Permanent Mission of Maldives to UN in Geneva	Switzerland	3	73,300	219,900
221004	Travelling Expenses - Overseas	Financial Audit Services	Audit of Maldives Mission to European Union in Brussels	Belgium	3	85,700	257,100
							-
							-
Total							10,648,107



UTILITIES AND SERVICE EXPENSES

Account	Account Description	Activity / Project Description	Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	2027
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	Adobe Acrobat license Subscription	Yearly	45	8,500	382,500
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	Adobe Creative license Subscription	Yearly	2	20,000	40,000
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	Cloudflare Pro - 240	Yearly	1	4,100	4,100
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	FortiGate 401E (FG4H1ETB21900558) Start Cloud	Yearly	1	193,000	193,000
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	FortiGate 200F (FG200FT923925145) Billoorijehige	Yearly	1	190,000	190,000
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	FortiGate 40F (FGT40FTK2209CHJV) SRO	Yearly	1	11,350	11,350
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	FortiGate 40F (FGT40FTK21008686) NRO	Yearly	1	11,350	11,350
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	Formidable Forms (WGEA)	Yearly	1	3,200	3,200
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	Envato Elements	Yearly	1	3,200	3,200
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	AWS hosting for website - Audit	Month	12	1,200	14,400
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	AWS hosting for website - Wgea	Month	12	1,200	14,400
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	Canva - 8 license	Month	12	2,467	29,606
223026	IT Related Subscriptions & Fees	ICT (+Audit System Administr	Calude Teams (ICT development)	Month	12	2,159	25,906
223026	IT Related Subscriptions & Fees	Admin, & Procurement	TeamMate Maintenance fee	User	50	13,878	693,900
223004	Leased Line and Internet	ICT (+Audit System Administr	SRO internet Connection	Month	12	3,500	42,000
223002	Electricity	Southern Regional office	SRO Electricity	Month	12	15,000	180,000
223003	Water and Sanitation Services	Southern Regional office	Toilet services	Month	12	1,000	12,000
223003	Water and Sanitation Services	Southern Regional office	Drinking water - Bonaqua (MVR55 per 20L)	Month	12	200	2,400
223007	Security and Safeguarding Services	Southern Regional office	SRO Security	Month	12	24,000	288,000
223008	Cleaning Services and Waste Disposal	Southern Regional office	Waste disposal service	Month	12	300	3,600
223011	Carriage and Conveyance	Southern Regional office	Pickup charges	Trips	1	1,000	1,000
223012	Meeting or Seminar Related Expenses	Southern Regional office	Admin expenses for meetings	-	1	1,000	1,000
223012	Meeting or Seminar Related Expenses	Southern Regional office	Admin expenses for seminars	-	1	1,000	1,000
223017	Expenses on Foreign Dignitaries	Southern Regional office	SRO - Foreign Dignitaries	-	1	2,000	2,000
223019	Annual Fees to Government	Southern Regional office	Cycle annual fee	-	1	648	648
223019	Annual Fees to Government	Southern Regional office	Media net decoder	-	1	1,000	1,000
223024	Bank Charges and Commission	Southern Regional office	Bank Charge	-	1	1,500	1,500
223025	Insurance	Southern Regional office	SRO Cycle Insurance	-	1	175	175
223999	Other Administrative Services	Southern Regional office	Other Administrative Services	-	1	2,000	2,000
223002	Electricity	Northern Regional office	NRO Electricity	Month	12	4,000	48,000
223003	Water and Sanitation Services	Northern Regional office	Water Supply and Sewerage	Month	12	450	5,400
223005	Building rent and Land rent	Northern Regional office	NRO-Office Rent	Month	12	13,850	166,200
223009	Postage and Message	Northern Regional office	Postage	-	1	1,000	1,000
223011	Carriage and Conveyance	Northern Regional office	Carriage cost (sea transport)	Trips	7	500	3,500
223999	Other Administrative Services	Northern Regional office	Other Administrative Services	-	1	1,000	1,000
223020	Printing Services	Performance Audit	Booklet printing - Performance Audit in Maldives	booklet	30	200	6,000
223020	Printing Services	Performance Audit	Flyers color print - Sessions conducted to brief the findings of finished performance audits.	flyers	30	20	600
223020	Printing Services	Performance Audit	Brochures color printing - Awareness sessions held to educate stakeholders on performance audit conduct.	brochures	30	20	600
223020	Printing Services	Performance Audit	Booklet printing - Performance Audit in Maldives	booklet	30	200	6,000
223020	Printing Services	Performance Audit	Flyers color print - Sessions conducted to brief the findings of finished performance audits.	flyers	30	20	600
223020	Printing Services	Performance Audit	Brochures color printing - Awareness sessions held to educate stakeholders on performance audit conduct.	brochures	30	20	600
223020	Printing Services	Performance Audit	Brochures color printing - Awareness/Sensitization sessions held to educate stakeholders/NGOs on performance audit conduct.	brochures	30	20	600
223009	Postage and Message	Admin, & Procurement	To Regional Office	NA	1	5,000	5,000
223011	Carriage and Conveyance	Admin, & Procurement	Pickup charges	NA	1	3,000	3,000
223999	Other Administrative Services	Admin, & Procurement	AGO Administrative Services	NA	1	2,000	2,000



Account	Account Description	Activity / Project Description	Description	Unit of Measure	2027		Budget 2027
					Qty	Unit Cost	
223001	Telephone, Fax and Telex	Admin, & Procurement	Telephone	Month	12	28,500	342,000
223004	Leased Line and Internet	Admin, & Procurement	Corporate Premium	Month	12	27,500	330,000
223004	Leased Line and Internet	Admin, & Procurement	New Biz Fibre 1 Gbps(BB18646686)	Month	12	10,800	129,600
223004	Leased Line and Internet	Admin, & Procurement	New Biz Fibre 1 Gbps (BB19225750)	Month	12	10,800	129,600
223008	Cleaning Services and Waste Disposal	Admin, & Procurement	Janitorial Services	Month	12	34,725	416,700
223016	Consultancy, Translation & Other Related Ser	Admin, & Procurement	Construction Supervision and Consultancy		1	427,680	427,680
223016	Consultancy, Translation & Other Related Ser	Admin, & Procurement	Legal retainer		1	150,000	150,000
223019	Annual Fees to Government	Admin, & Procurement	AG Car		1	2,808	2,808
223019	Annual Fees to Government	Admin, & Procurement	Motorcycle		1	648	648
223024	Bank Charges and Commission	Admin, & Procurement	Bank charge		1	20,000	20,000
223025	Insurance	Admin, & Procurement	AG Insurance		1	72,500	72,500
223025	Insurance	Admin, & Procurement	AG Car insurance		1	500	500
223999	Other Administrative Services	Admin, & Procurement	External audit fee		1	100,000	100,000
223005	Building rent and Land rent	Admin, & Procurement	Star Cloud Rent	Month	12	638,300	7,659,600
223003	Water and Sanitation Services	Admin, & Procurement	Drinking water for Billoorijehige	Case	250	72	18,000
223008	Cleaning Services and Waste Disposal	Admin, & Procurement	Waste disposal in Male'	Month	12	10,000	120,000
223011	Carriage and Conveyance	Admin, & Procurement	Boat transport	Boat trips	12	250	3,000
223002	Electricity	Admin, & Procurement	Electricity		12	56,000	672,000
223002	Electricity	Admin, & Procurement	Electricity		12	15,000	180,000
223003	Water and Sanitation Services	Admin, & Procurement	Water bill		12	2,100	25,200
223003	Water and Sanitation Services	Admin, & Procurement	Water bill		12	2,300	27,600
223017	Expenses on Foreign Dignitaries	Admin, & Procurement	Refreshment				-
223012	Meeting or Seminar Related Expenses	Financial Audit	SOE Working Group Annual Meeting		1	600,000	600,000
223012	Meeting or Seminar Related Expenses	Refreshment			240	150	36,000
223012	Meeting or Seminar Related Expenses	Awards			25	300	7,500
							-
							13,876,271



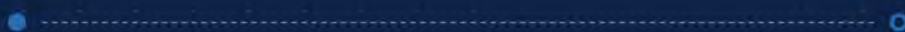


**AUDITOR
GENERAL'S
OFFICE**
MALDIVES



— **ANNUAL WORK PLAN**

2027



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Foreword



I am pleased to present the Annual Work Plan of the Auditor General's Office for 2027, the second year of implementation of our Strategic Plan 2026–2029. This plan sets out how we will use our resources over the coming year to fulfil our constitutional and legal mandate under the Audit Act and other related legislations, and to provide Parliament and the public with independent assurance on how public resources are raised, managed and used.

The plan has been prepared at a time of considerable fiscal pressure. With public debt, including guarantees, projected to exceed 126 percent of GDP and a continuing gap between government revenue and expenditure, the need for rigorous and timely oversight of public finances has never been greater. For this reason, audits of public debt, government guarantees, revenue collection, compliance with the Fiscal Responsibility Act and the whole-of-government financial statements remain at the core of our programme. We will also continue our audits of Accountable Government Agencies, local councils, State-owned enterprises, public funds and donor-funded projects, and in 2027 we will extend our work on financial sector regulators by undertaking the audit of the Capital Market Development Authority alongside the Maldives Monetary Authority.

Beyond financial and compliance assurance, this plan directs our performance, environmental, special and information systems audits towards areas of greatest risk and public interest. These include national price subsidies, inter-island transport, expatriate management, the disability allowance, the management of marine protected areas, regional waste facilities, bait fisheries management, leased tourism islands, public housing projects and high-value procurement. As government services move increasingly onto digital platforms, we will strengthen our assurance over critical data, pension, payroll and payment systems, and expand our use of full-population data analytics.

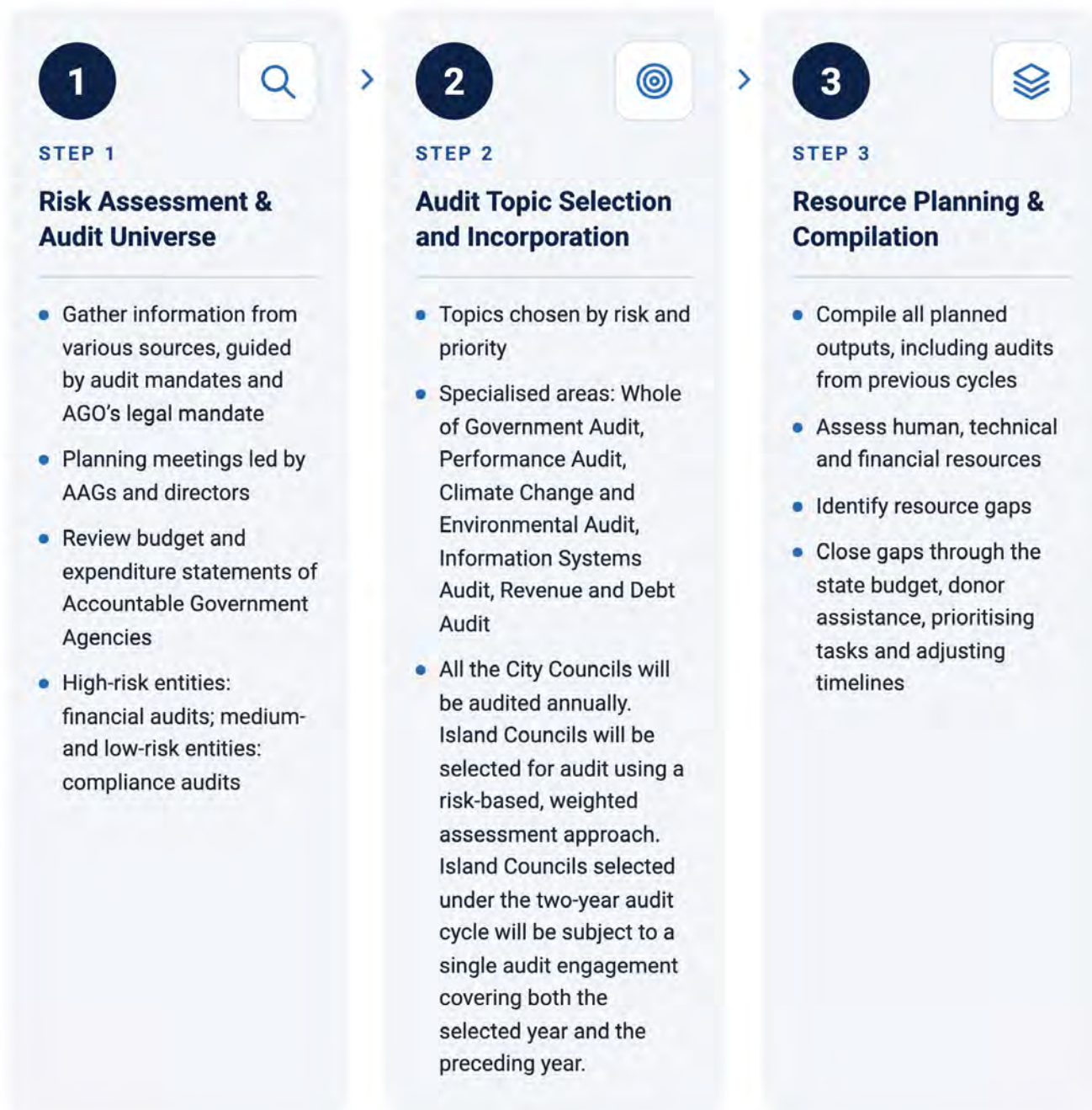
Delivering this programme depends on our people. We will continue to invest in professional certification, specialist training and knowledge exchange with our international partners, while contributing to the global auditing community through our work with INTOSAI working groups. Where new risks or priorities emerge during the year, this plan will be amended accordingly.

I extend my sincere thanks to the Public Accounts Committee of the People's Majlis for its continued support, and to the audited entities for their cooperation. We remain committed to producing audit work that adds value, strengthens accountability and makes a positive difference in the lives of the people of the Maldives.

Hussain Niyazy
Auditor General

1 October 2026

Annual work plan development process



Strategic Goals

Four-year strategic plan (2026-2029) has been developed, focusing on timely execution of various types of audits. This will contribute to achieving the broader outcome expected of a supreme audit institution: strengthening accountability in the management of public resources. The strategic goals and objectives of the Strategic Plan 2026-2029 are as follows:

1

STRATEGIC GOAL 1

Strengthen Accountability and Transparency

Objective: Strengthen accountability and transparency in the management of public resources through timely, risk-based, and high-quality audits.

This goal focuses on expanding and enhancing audit coverage across government agencies, SOEs, local councils, donor-funded projects, public debt, climate change initiatives, information systems, procurement, and asset declarations. It emphasizes:

- Risk-based audit planning
- Stronger oversight of revenue collection and public expenditure
- Timely financial and compliance audits
- Performance, environmental, and IT audits
- Public debt and fiscal sustainability audits
- Anti-fraud and procurement audits
- Improved public financial management guidance and regulations.

Outcome: More transparent, accountable, and effective management of public funds and resources.




STRATEGIC GOAL 2

2 Develop a Future-Ready Supreme Audit Institution

Objective: Build an innovative, resilient, and high-performing AGO through skilled people, efficient processes, digital technologies, and strong governance.

Key priorities include:

- Strengthening audit methodologies and quality management
- Accelerating digital transformation, data analytics, and AI-enabled auditing
- Developing a highly competent and ethical workforce
- Strengthening governance, partnerships, and organisational sustainability
- Establishing the AGO Audit Academy
- Establishing a modern, secure, technology-driven headquarters and workplace.
- Modernising business processes and performance management

Outcome: A professional, digitally enabled, and future-ready Supreme Audit Institution capable of meeting evolving public sector challenges.

STRATEGIC GOAL 3

3 Promote Good Governance and Enhance Audit Impact

Objective: Promote good governance by strengthening stakeholder engagement, fostering transparency, and maximizing the impact of audit work.

This goal aims to:

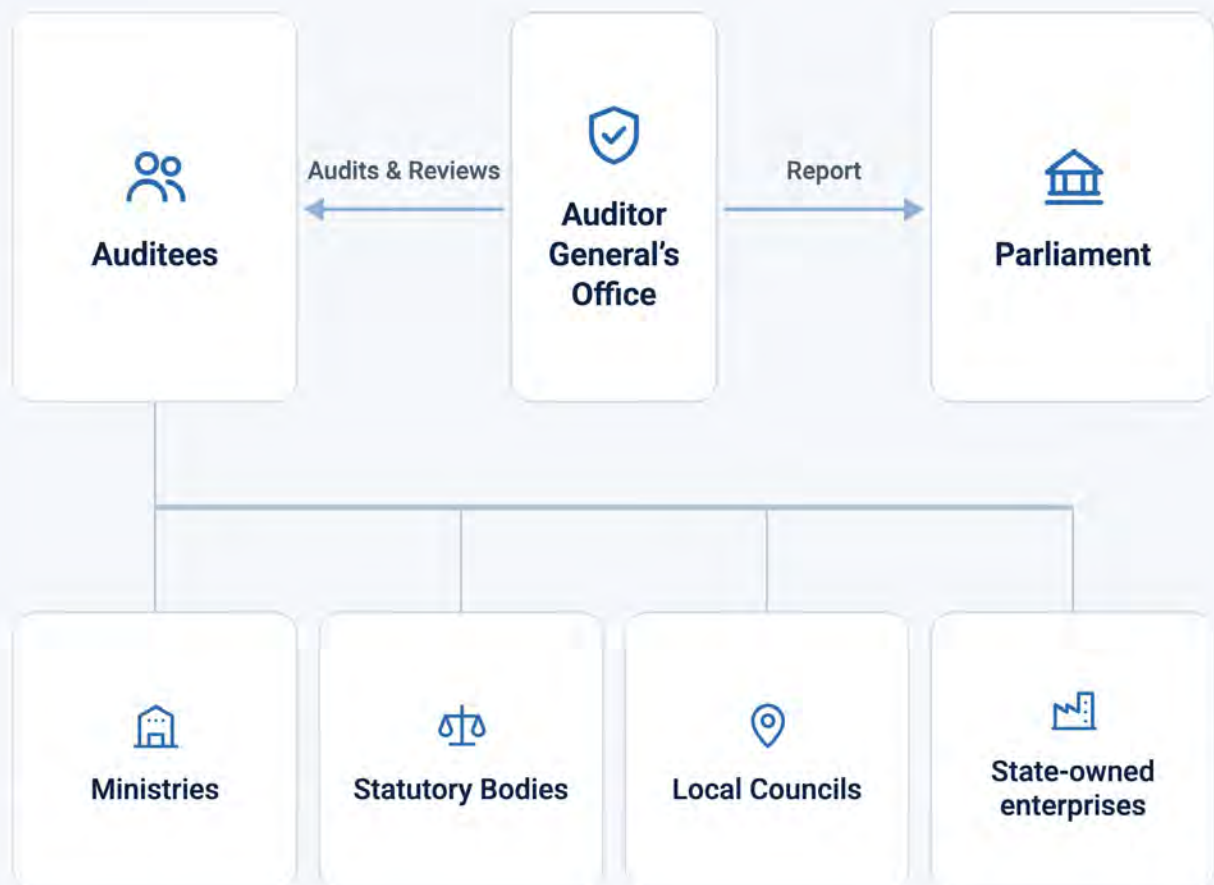
- Strengthen engagement with Parliament, citizens, development partners, and audited entities
- Increase implementation of audit recommendations
- Improve communication and public confidence in AGO
- Produce thought leadership, research, and professional guidance
- Enhance AGO's national and international leadership within the audit community.

Outcome: Greater public trust, stronger governance practices, and improved implementation of audit recommendations across the public sector.

Our Role

As the external auditor for the state, the Auditor General reports to the People's Majlis on the financial reporting and financial management of public sector entities. The audit reports issued by the Auditor General are published on the official website of the Auditor General's Office. These reports are used by Parliament as a means of holding the government and public institutions accountable.

The mandate of the Auditor General is established under the Audit Act 4/2007 and Public Finance Act 3/2006, which sets out the Office's authority, responsibilities, and reporting obligations.



Audit Universe 2027

61 Ministries and Statutory Bodies and 121 sub-entities	106 Local Councils	06 Public Funds and Schemes	22 Donor Funded Projects	40 SOE Financial Audits
04 Financial Institutions	5 Budget, Fiscal and Debt Audit Reports	3 Audits of Whole of Government	6 Performance Audit	8 Special Audits
7 Information System Audits	6 Environmental Audit	120 Audit Expected to be Carried forward		

TOTAL

394

Financial and compliance audits

Financial audits conducted by the AGO are designed to provide an independent opinion on the whole-of-government financial statements, ministries, statutory bodies, local councils, donor-funded projects and state-owned enterprises. And Compliance audits assess the extent to which audited entities comply with applicable laws, regulations and policies.

In addition to delivering the legal mandate specified in the Audit Act and the Public Finance Act, the Auditor General also carries out audits that are geared towards the audit mandate stipulated in section 30(d) of the Fiscal Responsibility Act.

Whole-of-Government Audit 3 audits

The Whole of Government Account (WGA) audit is the audit of the consolidated annual financial statements of the State, prepared by the Accountant General in accordance with the Public Finance Act. These financial statements present a consolidated view of the financial transactions of all Accountable Government Agencies and comprise the Statement of Receipts and Payments, the Statement of Comparison of Budget and Actual Amounts, and the accompanying numerical and explanatory notes. For the financial year 2026, the total State budget amounts to **MVR 64.20 billion**, including principal repayments, lending, and investments. Total projected revenue, grants, and financing for the year amount to **MVR 66.63 billion**.

The WGA audit provides independent assurance on the reliability and credibility of the State's reported receipts, payments, and budget financing activities. It offers citizens, Parliament, and other key stakeholders a comprehensive "whole-of-government" perspective of the State's financial affairs, enabling a clearer understanding of how public resources are raised, managed, and utilized.

In addition, the audit promotes transparency and accountability by assisting the Legislature and citizens in holding Accountable Government Agencies responsible for the stewardship of public funds and the implementation of budgets approved by Parliament. Through the audit process, stakeholders gain confidence that public finances are reported fairly and in accordance with applicable legal and regulatory requirements.

WGA audit represents one of the most significant assurance engagements undertaken by the Auditor General's Office, providing independent oversight over the collection, allocation, and utilization of public funds across the Government of Maldives.

Revenue, Debt and Fiscal Audits 5 audits

The current estimates in the approved budget 2026 of the government show a projected revenue of **MVR 40.37 billion** with a total expenditure of **49.21 billion**. The total public debt including guarantees is expected to increase to **MVR 158.8 billion**, which is more than **126%** of the GDP. This significant gap between revenue and expenditure, together with the exceptionally high debt burden, increases fiscal, refinancing, liquidity and debt-servicing risks.

The audits on debt and fiscal sustainability are expected to improve the transparency and reliability of debt reporting, strengthen compliance with borrowing and approval requirements, highlight refinancing, currency, interest-rate and contingent-liability risks, and encourage prudent debt-management decisions that support long-term fiscal sustainability. Revenue audits are expected to reduce leakages, strengthen compliance enforcement and arrears management, improve internal controls, and increase the accuracy and completeness of revenue records.

The debt, revenue and fiscal audits are included in the Annual Work Plan as high-priority critical audits. These include audits on the;

- Statement of Public Debt
- Statement of Government Guarantees
- Review of the Budget Outcome Statement
- Government's level of Compliance with Fiscal Responsibility Law
- Financial & Compliance audit of MIRA and Maldives Customs Service with an extended scope on revenue

The performance of these audits is aligned with the **Strategic Goal 1** of the AGO Strategic Plan 2026–2029 **Strategic Objective 1.2:** *strengthen assurance over state tax and non-tax revenues by identifying revenue leakages and opportunities to improve revenue collection*, and **Strategic Objective 1.8:** *foster fiscal sustainability and public debt accountability through independent assurance over debt management and fiscal responsibility*.

Accountable Government Agencies (AGAs) Audits 61 audits

The Auditor General has a statutory mandate to audit all Accountable Government Agencies (AGAs), making these audits a fundamental component of public sector accountability, transparency, and good governance. Beyond providing assurance on the management and use of public resources, these audits play a critical role in strengthening the Government's financial management, internal control systems, regulatory compliance, and financial reporting practices.

The delivery of AGA audits directly supports **Strategic Goal 1** of the AGO Strategic Plan 2026–2029 **Strategic Objective 1.6:** *Strengthen public financial accountability through timely audits of Accountable Government Agencies and effective oversight of budget implementation*.

For 2027, the audit universe comprises **55 Accountable Government Agencies, 6 Atoll Hospitals and 121 sub-entities**, bringing the total number of auditable government entities to **182**. These entities collectively manage significant public resources and are therefore central to ensuring accountability in public financial management.

The audit strategy for Accountable Government Agencies (AGAs) will be based on a risk-based approach, with the scope of audit work determined by the assessed risk level of each entity:



HIGH RISK:

Financial and Compliance Audit, including detailed analytical reviews and comprehensive testing.

MEDIUM RISK:

Compliance Audit supported by analytical reviews and targeted testing where necessary.

LOW RISK:

Compliance Audit focused primarily on analytical reviews to identify potential non-compliance.

Audit priorities will be determined based on materiality, risk of misstatement, risk of non-compliance, and potential audit impact, ensuring audit resources are directed to the areas of greatest significance and risk.

Local Council Audits 106 audits

There are a total of **185 councils** operating under the Decentralization Act, comprising **5 City Councils** and **180 Island Councils**. In the 2026 national budget, a block grant of approximately **MVR 5 billion** was allocated to local councils. The performance of these audits is aligned with the **Strategic Goal 1** of the AGO Strategic Plan 2026–2029 **Strategic Objective 1.5: Promote accountability, transparency, and financial governance across decentralised local councils.**

The AGO will conduct annual audit of all City Councils, while Island Councils will be selected using a risk-based approach that ensures every Island Council is audited at least once within a two-year cycle. Financial and Compliance Audits will be conducted for City Councils, whereas Compliance Audits will generally be conducted for Island Councils, with Financial Statement Audits performed where deemed necessary.

The selection of Island Councils for audit will be based on a weighted assessment of factors including audit frequency, budget size, risk profile, audit impact, previous internal audit findings, and operational complexity. For councils selected under the two-year cycle, the audit engagement will cover both the selected year and the preceding year as a single audit.

Donor-Funded Project Audits 22 audits

AGO will continue to provide independent audit and assurance services for donor-funded projects in accordance with applicable financing agreements, donor requirements and relevant auditing standards. In addition to annual financial statement audits, AGO provides independent verification and certification of project expenditures and financial information where required by donors, supporting the timely replenishment and continued disbursement of project funds.

Donor financing remains an important source of public investment. The 2026 Budget includes approximately **MVR 2.75 billion** in loan-financed PSIP and **MVR 194.89 million** in grant-financed PSIP, amounting to approximately **MVR 2.94 billion** in externally financed PSIP.

Accordingly, AGO's 2027 strategy for donor-funded projects will focus on the timely completion of audits, verifications and certifications; verification of eligible expenditure; compliance with financing and procurement requirements; and the adequacy of financial management and internal controls. This will strengthen accountability over donor-funded projects while facilitating the timely fulfilment of donor assurance requirements.

Audits of Public Funds and Schemes 6 audits

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

Zakat Fund

(MVR 304 million as at 2025)

Sovereign Development Fund

(\$3 billion as at 2025)

Tourism Fund

(MVR 149 million as at 2025)

Maldives Green Fund

(MVR 3.5 billion as at 2025)

Student Loan Scheme

Hiyaavahi Scheme

These audits will cover both the financial transactions and governance framework including compliance with respective fund statement regulations and Standard Operating Procedures (SOPs) established for each fund.

State-Owned Enterprises (SOEs) audit 44 audits

AGO's SOE audit strategy is to outsource the financial statement audits of larger SOEs to private audit firms under the Regulation on Outsourcing Audits of Financial Statements of State-Owned Enterprises (Regulation No. 2025/R-87), while conducting some selected SOE audits in-house. The portfolio may expand if additional SOEs are established during the year.

SOEs remain a significant audit focus due to their economic significance, management of substantial public assets and liabilities, delivery of essential services, and associated fiscal risks. As at Q3 2025, the SOE sector comprised approximately **MVR 162.61 billion** in assets, **MVR 38.78 billion** in loans and borrowings, **MVR 11.06 billion** in quarterly revenue, and **MVR 1.09 billion** in net profit (Source: PCB Quarterly Report, Q3 2025). Total assets increased by approximately **MVR 18.92 billion**, or **13.2%**, from Q3 2024, reflecting the growing scale of public resources managed through SOEs.

AGO's 2027 SOE audit strategy will focus on achieving timely audit coverage of all SOEs, ensuring that audited financial information is available when it is most relevant for accountability, oversight and decision-making. Audit focus will extend beyond financial reporting to key areas of risk, including going concern and financial sustainability, borrowings and Government exposure, major investments and capital projects, procurement, governance and internal controls. AGO will also strengthen the oversight and quality assurance of outsourced audits to promote timely completion, consistent audit quality and greater accountability across the SOE portfolio.

In addition to the financial audits of SOEs, We will also conduct reviews of significant areas identified through the financial audits of SOEs.

Audit of Maldives Monetary Authority (MMA)

As part of AGO's expanded role in auditing financial sector regulators, AGO has assumed responsibility for the external audit of the Maldives Monetary Authority (MMA) from the financial year 2025, following a long period during which the audit was conducted by private audit firms.

The audit is being carried out with the support of financial and information systems audit experts with the long-term objective of building the technical capacity of AGO staff to carry out this audit on their own.

This engagement not only strengthens AGO's institutional capacity and specialist expertise but also enhances trust in the central bank's operations, thereby supporting stability and credibility in the wider financial system.

A snapshot of financial and compliance audit universe



Audits of Whole of Government (Multi-agencies)

1

Consolidated Financial Statements of the Government

1

Statement of Public Debt

1

Statement of Government Guarantees



AGAs, Public Funds, Schemes and Donor Funded Projects

61

Ministries and Statutory Bodies

↳ 121 sub-entities

106

Local Councils

06

Public Funds and Schemes

22

Donor Funded Projects



SOEs and Financial Institutions

40

SOE Financial Audits

04

Financial Institutions



Budget, Fiscal and Debt Audit Reports

01

Review of Fiscal Strategy

01

Review of Budget Position Report

01

Budget Recommendation

01

Review of Debt Strategy

01

Auditor General's Report on Government's Compliance with Fiscal Responsibility Act

Performance Audit 6 audits

As a nation facing pressing fiscal pressures and limited public resources, the Maldives relies heavily on prudent expenditure management to sustain its national development priorities. Public spending directly influences macroeconomic stability, making it vital that major budget outlays translate into tangible outcomes without compromising long-term fiscal discipline. Given the critical need to maximize value for money, curb fiscal leakages, and improve budget credibility, the AGO has strategically prioritized performance audits on the nation's largest budget utilizers and high-expenditure programs, evaluating the economy, efficiency, and effectiveness of these key fiscal drivers to eliminate systemic bottlenecks, strengthen overall public financial governance and directly affects citizen's well-being and the quality of public services.



ANNUAL WORK PLAN FOR 2027

Building on the significant momentum generated by our previous engagements, which directly informed crucial national policy shifts, expenditure containment measures, and public healthcare financing reforms, our Annual work plan for 2027 reflects the organization's strategic plan and is aligned with Strategic Objective 1.3: Strengthen public sector performance and accountability through high-quality, impactful performance audits.

MVR

2.89

BILLION

IN ANNUAL PRICE
SUPPORT SUBSIDIES

Across fuel, electricity, and
staple food support
mechanisms



Fuel



Electricity



Staple Food

Enhancing Fiscal Sustainability: Performance Audits on National Price Subsidies

National price support subsidies represent one of the most substantial recurrent expenditure burdens on the state budget, with annual allocations exceeding **MVR 2.89 billion** across fuel, electricity, and staple food support mechanisms. Addressing these high-outlay commitments in the 2027 Annual Work Plan (AWP) is critical to safeguarding macroeconomic stability, as untargeted price supports and international price volatility consistently drive actual outturns well beyond budgeted limits. By auditing the effectiveness, management, and fiscal sustainability of electricity, fuel, and staple food subsidies (Goal 1.3.1: Social Welfare), the AGO aims to evaluate systemic targeting inefficiencies, quantify commercial leakages, and assess import cost-efficiencies providing vital evidence to support the national transition toward means-tested cash transfers and contain escalating public spending (Goal 1.3.3: Public utility, Goal 1.3.4: Governance).





Sustaining National Transport: Performance Audit of the Raajje Transport Link

The Raajje Transport Link (RTL) ferry network is vital for decentralized socio-economic connectivity, yet it poses substantial fiscal demands with capital commitments exceeding **MVR 508 million** and operations requiring roughly **80%** state subsidies (over **MVR 488.8 million** in subsidies against **MVR 105.6 million** in revenue).

Auditing RTL in the 2027 Annual Work Plan (AWP) will evaluate route economics, vessel procurement, and operational bottlenecks affecting long-term viability. This audit delivers direct value to citizens by identifying systemic bottlenecks to enhance scheduling and service reliability, while ensuring public funds are prudently managed to sustain affordable, equitable inter-island transport (Goal 1.3.3: Transport).

Safeguarding State Revenues and Labour Market Integrity: Expatriate Management Systems

Managing expatriate employment and fee collection is a vital regulatory function and non-tax revenue stream, yet systemic compliance gaps and undocumented labour cause substantial revenue leakages and foreign exchange outflows.

Including an audit of expatriate employment, regularization, and revenue systems in the 2027 Annual Work Plan (AWP), alongside a follow-up on the prior performance audit (Goal 1.3.5: Follow-up) will evaluate past recommendation status, quota controls, automated fee reconciliation, deposit tracking, and regularization outcomes.

This audit delivers significant value to oversight bodies by plugging fiscal leakages and enforcing institutional accountability, while protecting local labour market integrity, curbing unmonitored remittance outflows, and recovering essential public funds for national development (Goal 1.4.4: Governance).



Disability Allowance: Safeguarding Fiscal Integrity and Equitable Social Protection

Administered by NSPA and the Ministry of Social and Family Development, the disability allowance program represents a vital social safety net with substantial state budgetary allocations supporting thousands of registered persons with disabilities nationwide.

Key operational risks include administrative delays, registry completeness, accessibility hurdles in outer atolls, and the alignment of medical assessment criteria with beneficiary needs.

Auditing this program in the 2027 Annual Work Plan will evaluate registry integrity, eliminate inclusion/exclusion errors, assess disbursement timeliness, and examine support adequacy, safeguarding public funds against fraud while ensuring vulnerable citizens receive timely, dignified, and equitable support (Goal 1.3.1).

Climate Change and Environmental Audits

6 audits

As a Small Island Developing State (SIDS), the Maldives faces unique environmental challenges, with an economy heavily reliant on natural resources. Biodiversity contributes significantly to employment, public revenue, foreign exchange, exports and GDP. Given the growing need for climate resilience, and the significant share of public funds required to mitigate and adapt to environmental risks, the Auditor General's Office (AGO) has prioritised environmental and climate-related audits and has published audits across multiple areas of the environment sector. The Office also contributes actively to international efforts, notably as Vice Chair of the INTOSAI Working Group on Environmental Auditing (WGEA), which has strengthened institutional capacity and supported the adoption of good practices in environmental auditing.

PROPOSED ENVIRONMENTAL AUDITS FOR THE 2027 ANNUAL WORK PLAN

Our annual work plan reflects the organisation's strategic plan and is aligned with Environmental Strategic Objective 1.4. In 2027, we will continue to implement a structured, multi-year environmental audit programme (Goal 1.4.1), expanding our coverage of the biodiversity, waste management, fisheries and energy sectors. Planned audits for 2027 include:



Environmental Audit of the South Ari Marine Protected Area (SAMPA)

The South Ari Marine Protected Area (SAMPA), declared on 5 June 2009, is among the largest and ecologically significant protected areas in the Maldives. Renowned for its year-round aggregation of whale sharks (Fehurihi), it supports rich coral reef ecosystems, diverse marine life and several endangered species. SAMPA is a major driver of nature-based tourism, with studies estimating annual benefits over **USD 9 million**, making effective management critical to biodiversity conservation and sustainable economic development. The audit will assess whether SAMPA is managed efficiently and effectively to achieve its conservation objectives and deliver sustainable environmental and socio-economic outcomes.

Environmental Audit of the Regional Waste Management Center of R. Vandhoo

The establishment and operationalisation of Regional Waste Management Centres (RWMCs) is a key Government strategy for strengthening waste management. R. Vandhoo RWMC was among the first centres established and, despite over nine years of operation, continues to rely on significant Government subsidy. Sustainable and effective operation of the facility is essential to ensuring environmentally sound waste management, optimising the use of public resources, and mitigating the environmental and health impacts of improper disposal. The audit will assess whether the RWMC is operating economically and effectively in achieving its objectives, including waste processing, service delivery, resource utilisation, and compliance with national policies and standards.



Environmental Audit of the live bait fisheries in the Maldives

Livebait fisheries are critical to the Maldives' pole-and-line tuna fishery, a sector that contributes significantly to national employment, food security and export earnings. However, concerns remain about the availability and sustainability of baitfish resources, particularly given coral reef degradation, the impacts of climate change and growing competition for natural resources by economic sectors. The absence of comprehensive stock assessments and long-term monitoring data further limits the authorities' ability to manage these resources effectively. Given the importance of livebait to the sustainability of the tuna fishery, the audit will assess whether the Government's governance arrangements and management measures are adequate and effective in ensuring the sustainable management of livebait fisheries in the country.



Other engagements: Environmental Audits of Donor Funded Projects, Funds and the Ministry of Environment

Alongside our thematic audits, the Department will undertake performance audits of donor-funded projects in the environment sector. The environment and climate change sector receives substantial donor assistance, mainly in the form of grants and concessional loans, for climate change adaptation, mitigation and resilience. Given the national significance of climate change and the high public interest in the use of these funds, it is a priority to ensure they deliver tangible results. The audits will assess whether projects are economical, efficient and effective, whether they achieve their intended environmental outcomes and provide value for money, and whether their benefits are sustainable beyond the donor funding period. In 2027, these audits will cover the Maldives Clean Environment Project and the Accelerating Sustainable Private Investments in Renewable Energy Project. (Goal 1.4.1).

We will also conduct financial and compliance audits of the Ministry of Climate Change, Environment and Energy and the Maldives Green Fund, and begin integrating environmental and climate considerations into local council audits (Goal 1.4.6). Together, these initiatives will broaden our audit coverage and strengthen the impact of our work in the environmental sector.

Special and Forensic Audits

8 audits

Public expenditure inherently carries risks of fraud, corruption, procurement irregularities, and the misuse of public resources, risks that undermine public trust, weaken governance, and reduce the effectiveness of government spending.

Special and Forensic Audits are designed to respond to these risks: through risk-based special audits of high-risk programmes, contracts, and public entities, the Department undertakes detailed examinations and analyses of significant financial and management issues relating to the potential wastage, misuse, or mismanagement of public resources, including allegations of fraud and corruption. The Department also conducts independent reviews of damage or compensation claims arising from contractual disputes, providing evidence-based assessments that government institutions rely on to test the reasonableness of large financial claims before public resources are committed.

Special and Forensic Audits give the Parliament, independent assurance over some of the State's highest-value programmes and assets, and help the Government recover public funds, deter misconduct, and protect public resources.

ANNUAL WORK PLAN FOR 2027

Our annual work plan reflects the Office's Strategic Plan 2026-2029 and is aligned with Strategic Objectives 1.12 and 1.13, strengthening integrity through risk-based special audits and fraud risk assessments, and safeguarding public resources through independent review of high-value financial disputes. In 2027, we will continue a risk-based programme of special audits of high-risk programmes, contracts, and public entities, together with claims reviews and valuation reviews. Planned special audits for 2027 include:



Special Audit of Islands and Lagoons Leased for Tourism Development

The Ministry of Tourism allocates, leases, and oversees islands and lagoons designated for tourism development, among the country's most valuable public assets. It is reported that **168 leased sites** remain undeveloped, with an estimated **USD 537 million** in unpaid rent and accumulated fines owed to the Government. The recently introduced regulation on stalled projects establishes legal grounds for lease termination, increasing the Government's exposure to financial claims by developers. The audit will assess compliance with applicable laws, evaluate the administration of state leases to identify revenue leakages, and establish an independent evidentiary record of contract administration ahead of potential high-value disputes.

Special Audit of Island Housing Unit Projects

The Government has implemented housing projects across inhabited islands to address housing shortages and improve living standards. Records extracted from the Public Accounting System show that over **MVR 1.5 billion** was disbursed for the construction of housing units from 2022 to date. Delays in project handover adversely affect service delivery and intended socio-economic benefits, and the Office's prior work on comparable infrastructure projects highlights systemic weaknesses in contract formation, administration, procurement, and payment processes. The audit will assess whether similar weaknesses exist, whether payments were disbursed without adequate certification of progress, and quantify any resulting losses to public funds.





Special Audit of MTCC Procurement

The Maldives Transport and Contracting Company (MTCC) manages a high-value procurement portfolio spanning dredging, harbour works, vessels, transport fleets, and specialised equipment. Reported procurements include more than **MVR 80 million** for Taxi Line vehicles, and **12 Raajje Transport Link (RTL) ferries** acquired under a **MVR 100 million** grant received in 2025. Given the significant fiscal exposure and public interest concerns raised, the audit will assess the effectiveness of MTCC's governance arrangements, internal controls, procurement systems, and anti-fraud controls, testing for related-party awards, collusive tendering, and unjustified contract variations (Goal 1.12.4).

Financial Claims and Compensation Audits

Claims against the Government for damages and compensation resulting from contractual disputes continue to rise, along with requests from government agencies for independent review of these claims. We safeguard public resources by independently reviewing the reasonableness of damage claims arising from litigation, and asset valuations, and have allocated dedicated resources to this work. From 2020 to date, we have completed **23 independent reviews** covering claims with a cumulative value of **MVR 17 billion**. Most reviews identified unsupported, unreasonable, or inflated claims. We will continue these assessments of damage claims and valuations submitted by private parties proposing to sell assets to the State (Goal 1.13.2), protecting public resources from unreasonable or unsupported financial claims.

Information systems audit

7 audits

Information Systems (IS) audit is an independent examination of an organisation's information technology infrastructure, applications, data and its management, policies, procedures and operational processes against recognised standards. It assesses whether the controls protecting information technology assets preserve the confidentiality, integrity and availability of information, and whether those assets serve the organisation's objectives.

Information systems now play a critical role in how government operates. Public financial management, revenue, procurement, payroll, pensions, health and border administration all run on digital platforms, which brings unique digital and technological risks that auditors should focus on.

This work gives effect to Strategic Goal 1 of the Strategic Plan 2026 to 2029, and in particular Objective 1.9, which commits the Office to enhancing digital accountability and public sector resilience through high-quality information systems audits and data analytics. The proposed topics also supports Objective 1.7 on the governance of state-owned enterprises, Objective 1.12 on procurement and fraud risk, and it is built on the centralised audit universe and risk-based planning required by Objective 1.1.

Selected New Topics for AWP 2027

1 State-wide Critical Data Governance Cross-government

This is a cross-government assessment where we will assess how critical data is stored and maintained at government entities. We will select critical datasets held by key entities, such as national ID, civil registration, tax, health and social protection records, third-party developed systems, and check whether each has a clear owner, is classified by sensitivity, is stored securely, is shared only with proper approval, and is kept or disposed of according to policy. This assessment provides Parliament with assurance over data governance, establish a baseline for future system audits and help protect citizens' personal information.

2 Koshaaru Pension Administration System MPAO

Assess user access, segregation of duties, automated contribution validation and crediting, data interfaces and reconciliation, and audit trails for changes to member and bank details. Provide assurance that system controls support accurate contribution processing and protect pension payments from unauthorised changes.

3 Water Production and Billing System MWSC

Assess access controls, meter data validation and interfaces, automated tariff calculations, billing exception handling, payment reconciliation and audit trails for adjustments. Provide assurance that system controls support accurate customer billing, complete revenue recording and financial audit reliance. Water production and operational technology are excluded.

4 Government Payment Cycle Data Analytics MoFPE

Analyse all government payments for duplicates, employee–supplier bank account matches, approval bypasses and other anomalies. Support prevention and recovery of losses, audit follow-up and reusable analytics across the Office.

5 Core Pharmaceutical Management System State Pharma

Review procurement approvals, segregation of duties, payment controls and inventory accuracy in the system. Identify control failures contributing to shortages and strengthen assurance over medicine availability and public funds.

6 SAP Payroll Module MoFPE

Examine how SAP translates employee records and payroll rules into salary payments, including whether configuration errors, unauthorised changes or failed data transfers could produce incorrect payments. Test automated calculations and approval restrictions to support reliable payroll processing, complementing the Koshaaru audit through checks on pension deductions.

7 Maldives Monetary Authority IS Audit 2026

Assess general and application controls over key financial reporting systems as part of the annual financial statements audit. Support reliable system-generated information, the financial audit opinion and MMA's annual control assessment.

Audit quality review and monitoring

The Audit Quality Review and Monitoring Department (AQRM) is the dedicated function of the Auditor General's Office (AGO) responsible for monitoring and improving the quality of audit work across the organisation. AQRM operates independently of the audit departments it reviews and reports on quality matters directly to the Auditor General. Its work is aligned with the revised ISSAI 140 – Quality Management for SAIs, which promotes a proactive, risk-based and continuous System of Audit Quality Management (SoAQM) rather than a traditional post-audit quality-control approach.

Mandate and objectives

AQRM provides the Auditor General with objective, independent and evidence-based assurance on the design and effectiveness of AGO's SoAQM and the quality of individual audit engagements. Its key objectives are to:

- ✓ assess the effectiveness of AGO's quality-management arrangements;
- ✓ identify engagement-level and systemic quality deficiencies;
- ✓ monitor implementation of remediation measures; and
- ✓ promote compliance with ISSAIs, applicable legislation and AGO audit methodology;
- ✓ conduct root-cause analysis and recommend corrective and preventive actions;
- ✓ promote a culture of professional excellence, professional scepticism and continuous improvement.

Scope and approach

AQRM covers all audit disciplines and relevant quality-management arrangements within AGO. Its work operates at two levels:



1. System-level review

Assessment of governance and leadership, risk management, ethical requirements, audit methodology, resources, information and communication, supervision and monitoring arrangements.



2. Engagement-level review

Risk-based review of individual audits through hot reviews/engagement quality reviews (EQRs) before report issuance and cold reviews of completed audit files.

REVIEW TYPE	2026 (OCT–DEC PILOT)		2027	TOTAL 2026–2027	
	MIN	MAX		MIN	MAX
System-level reviews	0	0	2	2	2
Engagement-level reviews	11	16	24	35	40
of which hot (EQR)	7	10	16	23	26
of which cold	4	6	8	12	14
Total reviews	11	16	26	37	42

Engagements are selected using risk factors such as materiality, complexity, public interest, significant professional judgment, fraud risk, previous review findings, modified opinions, team experience and significant changes in audit scope.

Monitoring and remediation

A core responsibility of AQRM is to establish a closed-loop quality improvement process. Findings are recorded, communicated to responsible departments, assigned corrective actions and monitored until implementation. Significant or recurring deficiencies are subjected to root-cause analysis, with systemic issues used to improve audit methodology, training, supervision and the wider SoAQM.



Implementation

AQRM is being introduced through a two-phase approach:

Q4 2026 Pilot

Establish the operating model, conduct 7–10 hot reviews/EQRs and 4–6 cold reviews, assess AGO's existing quality controls against ISSAI 140, establish the findings/remediation mechanism and issue a Pilot Evaluation Report.

2027 full rollout

Implement the SoAQM across AGO, undertake mandatory EQRs for qualifying high-risk/high-judgment audits, expand cold reviews, follow up 2026 findings, conduct targeted system re-reviews and issue an Annual Quality Review Report.

Expected outcome

AQRM will strengthen the consistency, credibility and professional quality of AGO's audit work by identifying weaknesses early, ensuring corrective actions are implemented, addressing systemic causes of deficiencies and providing the Auditor General with reliable information on the effectiveness of the Office's System of Quality Management. This directly supports AGO's strategic objective of delivering timely, risk-based and high-quality audits that strengthen accountability and transparency in the management of public resources.

Training & Stakeholder Relations

Overview

In 2027, our work will focus on staff capacity building, international cooperation, stakeholder engagement and knowledge sharing, supporting a well-qualified and globally connected Supreme Audit Institution.

International Cooperation

We will continue the implementation of existing MOUs with SAI India, SAI China, SAI Türkiye and SAI Malaysia, and advance the process for the MOU with SAI Egypt. AGO will also take part in INTOSAI, ASOSAI and IDI initiatives, contributing institutional expertise, taking part in technical exchanges and supporting the development of global audit standards and good practice. AGO's engagement covers:



INTOSAI Working Group on Environmental Auditing (WGEA) **Vice Chair**



INTOSAI Working Group on IT Audit and Data Analytics



INTOSAI Working Group on Public Debt



INTOSAI Working Group on SDGs and Key Sustainable Development Indicators (WG SDGs & KSDI)



INTOSAI Working Group on Evaluation of Public Policies and Programs (WGEPPP) and the Poverty Audit Network



Performance Audit Sub-Committee (PAS)



ASOSAI Working Group on State-Owned Enterprises



Task Force on Citizen Participation and Civil Society Engagement



Working Group on Compliance Audit Subcommittee



Working group on Crisis Management Audit

Key contributions include leading the WGEA project to produce the first environmental audit handbook, focused on biodiversity and waste management with an emphasis on SIDS, and supporting the tracking of sustainable development outcomes and the promotion of good practice in performance auditing.





AGO also proposes to host the ASOSAI Working Group on State-Owned Enterprises Audit (WGSOE) Annual Meeting in 2027. Building on AGO's experience supporting the 2026 SIDS Conference with UNDESA and the IDI Global Summit with IDI, the meeting will provide an opportunity for professional networking, knowledge exchange and enhancing AGO's international profile.

Stakeholder Engagement and Knowledge Sharing

Stakeholder engagement will be strengthened through awareness and sensitisation activities, support for the dissemination of audit findings, professional forums and knowledge-sharing sessions. AGO will also promote continuous professional development so that the knowledge and experience gained through international and regional engagement is shared and applied in its audit work.

Expected Outcomes

Overall, the work in 2027 is expected to deliver:



Impactful training that responds to organisations needs



Active contribution in international and regional audit networks, and stronger partnerships with fellow Supreme Audit Institutions and international bodies



Stronger engagement with stakeholders and wider dissemination of audit findings

Strategic Alignment: Strategic Plan 2026-2029, Strategic Objectives 2.2, 2.4, 2.5, 3.1, 3.2, 3.4 and 3.5, and Goals 1.3.5 and 1.4.7.



Audit Engagements for the Year 2027

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Financial and Compliance Audit

Whole of Government Audits (Financial year 2026)

1	State Consolidated Financial Statements	Q4
2	Statement of Public Debt	Q3
3	Statement of Government Guarantees	Q3

Audits of Fiscal Responsibility Statements and Budget Reviews

1	Medium Term Debt strategy (2025-2028)	Q3
2	Medium Term Fiscal Strategy (2025-2028)	Q4
3	Budget Position Report	Q4
4	AG's Recommendation for Proposed Budget 2026	Q4
5	Auditor General's Report on Government's of Compliance to Fiscal Responsibility Act	Q4

Accountable Government Agencies (Financial year 2026)

1	Ministry of Education, Higher Education and Skills	Q4	16	Department of Judicial Administration	Q4
2	Ministry of Infrastructure, Housing and Urban Development	Q4	17	Ministry of Homeland Security, Labour and Technology	Q3
3	Ministry of Health, Family and Welfare	Q4	18	Maldives Correctional Services	Q4
4	Special Budget - MOFP	Q3	19	Maldives National University	Q3
5	Ministry of Tourism and Civil Aviation	Q3	20	Ministry of Fisheries, Agriculture and Ocean Resources	Q1
6	Maldives Police Services	Q3	21	Ministry of Islamic Affairs and Endowments	Q4
7	Indhira Gandhi Memorial Hospital	Q2	22	Ministry of Youth Empowerment, Sports and Fitness	Q3
8	Maldives Inland revenue Authority	Q3	23	Ministry of Foreign Affairs	Q3
9	Maldives Customs Service	Q4	24	Maldives Immigration	Q3
10	Maldives National Defense Force	Q4	25	Elections Commission	Q3
11	Pension Budget - MOFPE	Q2	26	Maldives Islamic University	Q4
12	National Social Protection Agency	Q2	27	National Disaster Management Authority	Q4
13	Ministry of Finance and Public Enterprises	Q3	28	Hulhumale Hospital	Q1
14	Ministry of Economic Development Transport and Trade	Q4	29	Addu Equitorial Hospital	Q4
15	Ministry of Climate Change, Environment and Energy	Q3	30	Gan Regional Hospital	Q3

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Accountable Government Agencies (Financial year 2026)

31	Kulhudhuffushi Regional Hospital	Q3	44	Anti-Corruption Commission	Q3
32	Ungoofaaru Regional Hospital	Q3	45	Prosecutor Generals Office	Q3
33	Dr. Abdul Samad Memorial Hospital	Q2	46	Employment Tribunal	Q3
34	Civil Service Commission	Q3	47	Maldives Media and Broadcasting Commission	Q3
35	Ministry of Defence and National Services	Q4	48	Tax Appeal Tribunal	Q3
36	Ministry of Arts, Culture and Heritage	Q4	49	Information Commissioner's Office	Q3
37	Presidents Office	Q2	50	National Integrity Commission	Q3
38	Local Government Authority	Q4	51	Attorney Generals Office	Q3
39	Aviation and Port Security Command	Q3	52	Family Protection Authority	Q3
40	People's Majlis Secretariat	Q3	53	Maldives International Arbitration Centre	Q3
41	Communications Authority of Maldives	Q2	54	Children's Ombudsperson's Office	Q3
42	Judicial Service Commission	Q3	55	Maldives Civil Aviation Authority	Q2
43	Human Rights Commission	Q3			

Atoll Hospitals - Separate Reporting (Financial year 2026)

1	HA. Atoll Hospital	Q2	4	Th. Atoll Hospital	Q3
2	B. Atoll Hospital	Q2	5	Gn. Atoll Hospital	Q3
3	Ga. Atoll Hospital	Q3	6	Sh. Atoll Hospital	Q3

Local Council Audits (Financial year 2026)

1	Male' City Council	Q4	19	HDh. Kurinbee Council	Q2
2	Addu City Council	Q1	20	HDh. Makunudhoo Council	Q2
3	Fuvammulaku City Council	Q3	21	HDh. Naivaadhoo Council	Q2
4	Thinadhoo City Council	Q2	22	HDh. Nellaidhoo Council	Q2
5	Kulhudhuffushi City Council	Q1	23	HDh. Neykurendhoo Council	Q2
6	HA. Baarashu Council	Q2	24	Sh. Funadhoo Council	Q4
7	HA. Dhidhdhoo Council	Q2	25	Sh. Lhaimagu Council	Q4
8	HA. Maarandhoo Council	Q2	26	Sh. Maaungoodhoo Council	Q4
9	HA. Mulhadhoo Council	Q2	27	Sh. Milandhoo Council	Q4
10	HA. Muraidhoo Council	Q2	28	Sh. Narudhoo Council	Q4
11	HA. Thakandhoo Council	Q2	29	Sh. Noomaraa Council	Q4
12	HA. Uligamu Council	Q2	30	N. Holhudhoo Council	Q3
13	HA. Utheemu Council	Q2	31	N. Kendhikulhudhoo Council	Q3
14	HA. Vashafaru Council	Q2	32	N. Kudafaree Council	Q3
15	HDh. Finey Council	Q2	33	N. Maafaru Council	Q3
16	HDh. Hanimaadhoo Council	Q2	34	N. Magoodhoo Council	Q3
17	HDh. Hirimaradhoo Council	Q2	35	N. Manadhoo Council	Q3
18	HDh. Kumundhoo Council	Q2	36	N. Velidhoo Council	Q3

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Local Council Audits (Financial year 2026)

37	R. Alifushee Council	Q3	72	M. Naalaafushee Council	Q4
38	R. Dhuvafaru Council	Q3	73	M. Raiymandhoo Council	Q4
39	R. Innamaadhoo Council	Q3	74	F. Feealee Council	Q4
40	R. Rasmaadhoo Council	Q3	75	F. Magoodhoo Council	Q4
41	R. Ungoofaaru Council	Q3	76	F. Nilandhoo Council	Q4
42	B. Dharavandhoo Council	Q2	77	Dh. Kudahuvadhoo Council	Q4
43	B. Dhonfanu Council	Q4	78	Dh. Rinbudhoo Council	Q4
44	B. Eydhafushee Council	Q2	79	Th. Kandoodhoo Council	Q3
45	B. Fehendhoo Council	Q4	80	Th. Omadhoo Council	Q4
46	B. Goidhoo Council	Q4	81	Th. Thimarafushee Council	Q3
47	B. Hithaadhoo Council	Q4	82	Th. Vandhoo Council	Q4
48	B. Kendhoo Council	Q4	83	Th. Veymandoo Council	Q4
49	B. Kihaadhoo Council	Q4	84	Th. Vilufushee Council	Q3
50	B. Kudarikilu Council	Q4	85	L. Fonadhoo Council	Q4
51	B. Maalhohu Council	Q2	86	L. Gamu Council	Q4
52	B. Thulhaadhoo Council	Q4	87	L. Hithadhoo Council	Q4
53	Lh. Kurendhoo Council	Q4	88	L. Kalaidhoo Council	Q4
54	Lh. Naifaru Council	Q3	89	L. Kunahandhoo Council	Q4
55	Lh. Olhuvelifushee Council	Q4	90	L. Maamendhoo Council	Q4
56	K. Dhiffushee Council	Q3	91	L. Maavashu Council	Q4
57	K. Himmafushee Council	Q4	92	L. Mundoo Council	Q4
58	K. Huraa Council	Q4	93	GA. Dhaandhoo Council	Q3
59	K. Maafushee Council	Q4	94	GA. Kanduhulhuhdoo Council	Q3
60	K. Thulusdhoo Council	Q4	95	GA. Kolamaafushee Council	Q3
61	AA. Bodufolhudhoo Council	Q4	96	GA. Kondey Council	Q3
62	AA. Rasdhoo Council	Q4	97	GA. Maamendhoo Council	Q3
63	ADh. Dhigurashu Council	Q4	98	GA. Vilingilee Council	Q3
64	ADh. Fenfushee Council	Q4	99	GDh. Fiyoaree Council	Q2
65	ADh. Kunburudhoo Council	Q4	100	GDh. Gadhdhoo Council	Q2
66	ADh. Maamigilee Council	Q4	101	GDh. Hoadedhdhoo Council	Q2
67	ADh. Mahibadhoo Council	Q4	102	GDh. Madavelee Council	Q2
68	ADh. Omadhoo Council	Q4	103	GDh. Nadalla Council	Q2
69	V. Felidhoo Council	Q4	104	GDh. Rathafandhoo Council	Q2
70	M. Dhiggaru Council	Q4	105	S. Hulhudhoo Council	Q3
71	M. Mulee Council	Q4	106	S. Meedhoo Council	Q3

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Donor Funded Projects (Financial year 2026)

1	The Livelihood Enhancement of Small Scale Farmers in SAARC Region Through Small Scale Agro-business Focusing on Value Chain Development Project	Q2
2	Strengthening Gender Inclusive Initiatives	Q2
3	Maldives Atoll Education Development Project (AEDP)	Q2
4	Digital maldives for adaptation, decentralization and diversification project (DMADD)	Q2
5	Maldives Agri business Programme (MAP)	Q2
6	Maldives Competitiveness and Growth Project (MCGP) Financial Audit Report 2024	Q2
7	Greater Male' Environment Improvement and Waste Management Project (GMEIWMP)	Q2
8	Greater Male' Waste to Energy Project (GMWTE)	Q2
9	Transforming Fisheries Sector Management in South-West Indian Ocean Region and Maldives Project	Q2
10	Responsive Covid-19 Vaccination for Recovery Project under the Asia Pacific Vaccine Access Facility	Q2
11	Strengthening Fiscal Management and Sustainability Program (AIIB) - Annual Financial Audit (MoFP)	Q2
12	Strengthening Fiscal Management and Sustainability Program (AIIB) - Independent Verification (MoFP)	Q2
13	Maldives Fish Capacity Strengthening Project (MIFCO)	Q2
14	Sustainable And Integrated Labor Services (SAILS) - MoHLS	Q2
15	Preparing Outer Islands for Sustainable Energy Development (POISED)	Q2
16	Preparing Outer Islands for Sustainable Energy Development - Additional Financing (POISED - AF)	Q2
17	Accelerating Renewable Energy Integration and Sustainable Energy (ARISE)	Q2
18	Accelerating Sustainable System Development Using Renewable Energy (ASSURE) Project	Q2
19	Prevention of Marine Litter in the Lakshdweep Sea (PROMISE)	Q2
20	National Single Window Project (NSW)	Q2
21	SME Impact Fund	Q2
22	Enhancing Climate Resilience and Food Security Project	Q2

Audit of Public Funds and Schemes (Financial year 2026)

1	SDF Fund	Q4	4	Tourism Trust Fund	Q3
2	T-ZKT Zakat Fund MIA	Q4	5	Student Loan Scheme	Q4
3	Maldives Green Fund	Q3	6	Hiyaavahi Scheme	Q4

Audits of State-Owned Enterprises (Financial year 2026)

1	Maldives Industrial Fisheries Company	Q2	8	Maldives Hajj Corporation Ltd	Q2
2	Housing Development Corporation	Q2	9	Visit Maldives Ltd	Q2
3	Aasandha Pvt Ltd	Q2	10	Maldives Ports Limited	Q2
4	Kulhudhuffushi Port Ltd	Q2	11	Addu International Airport Pvt Ltd	Q2
5	Maldives Airports Company Limited	Q2	12	Maldives Post Ltd.	Q2
6	Maldives Fisheries and Ocean Resources and Marketing and Promotion Corporation Limited	Q2	13	Male' Water and Sewerage Company Pvt Ltd	Q2
7	Maldives Fund Management Corporation Ltd	Q2	14	Island Aviation Services Ltd	Q2




AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Audits of State-Owned Enterprises (Financial year 2026)

15	Housing Development Corporation	Q2	28	Maldives National Air Traffic Services	Q2
16	Hithadhoo Port Limited	Q2	29	Maldives Inflight Catering Pte Ltd	Q2
17	Fenaka Corporation Ltd	Q2	30	Maldives Fund Management Corporation Capital	Q2
18	Fahi Dhiriulhun Corporation Ltd	Q2	31	Kadhdhoo Airport Company Limited	Q2
19	Business Centre Corporation Limited	Q2	32	Maldives Integrated Tourism Development Corporation	Q2
20	Waste Management Corporation	Q2	33	Peninsula Infrastructure Pvt. Ltd.	Q2
21	Tradenet Maldives Corporation Limited	Q2	34	Marine and Integrated Infrastructure Development Pvt Ltd	Q2
22	State Electric Company Limited	Q2	35	Infrastructure Development Solutions Company Ltd.	Q2
23	Agro National Corporation	Q2	36	Maldives Center for Islamic Finance Ltd.	Q2
24	Road Development Corporation Ltd	Q2	37	Maldives Economic Gateway Development Ltd.	Q2
25	Regional Airports Company Limited	Q2	38	State Pharmaceutical and Medical Supply Corporation Ltd.	Q2
26	Public Service Media Corporation	Q2	39	Maldives Awqaf Investment Ltd.	Q2
27	Ocean Connect Maldives	Q2	40	Addu Hankede Development Corporation Ltd.	Q2

Audit Financial Institutions (Financial year 2026)

1	Maldives Monetary Authority	Q2	3	Deposit Insurance Fund	Q2
2	Payment Maldives	Q2	4	Development Bank of Maldives	Q2

Performance Audit

1	Effectiveness of National Fuel Price Support Mechanisms	Q3
2	Effectiveness and long-term fiscal sustainability of electricity subsidies	Q4
3	Management, Targeting, and Effectiveness of Staple Food Subsidies	Q4
4	Sustaining National Transport: Performance Audit of the Raajje Transport Link	Q4
5	Safeguarding State Revenues and Labour Market Integrity: Expatriate Management Systems	Q3
6	Disability Allowance: Safeguarding Fiscal Integrity and Equitable Social Protection	Q4

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Climate Change and Environmental Audits

1	Environmental Audit of the South Ari Marine Protected Area (SAMPA)	Q4
2	Environmental Audit of the Regional Waste Management Center of R. Vandhoo	Q4
3	Environmental Audit of the live bait fisheries in the Maldives	Q4
4	Environmental Audit of Accelerating Sustainable Private Investments in Renewable Energy Project	Q3
5	Environmental Audit of Maldives Clean Environment Project	Q3
6	Assessing the Implementation of Government Sewerage Services: Budget and Projects	Q2

Special and Forensic Audits

1	Special Audit of Islands and Lagoons Leased for Tourism Development	Q4
2	Special Audit of Island Housing Unit Projects	Q4
3	Special Audit of MTCC Procurement	Q4
4	5 Ad-hoc Engagements	

Information Systems Audits

1	State-wide Critical Data Governance Cross-government.	Q4
2	Koshaaru Pension Administration System MPAO	Q3
3	Water Production and Billing System MWSC	Q3
4	Government Payment Cycle Data Analytics MoFPE	Q3
5	Core Pharmaceutical Management System State Pharma.	Q2
6	SAP Payroll Module MoFPE	Q2
7	Maldives Monetary Authority IS Audit 2026	Q2

Audits Expected to be Carried forward to the year 2027

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Financial and Compliance Audits

1	Communication Authority of Maldives 2025	Q1	25	Maldives Police Service 2025	Q3
2	Islamic University of Maldives 2025	Q1	26	Department of Judicial Administration 2022	Q2
3	L. Dhanbidhoo Council 2025	Q1	27	Department of Judicial Administration 2023	Q2
4	L. Isdhoo Council 2025	Q1	28	Department of Judicial Administration 2024	Q3
5	L. Maabaidhoo Council 2025	Q1	29	Department of Judicial Administration 2025	Q2
6	Maldives Civil Aviation Authority 2025	Q1	30	Ministry of Economic Development 2023	Q3
7	Maldives National University 2024	Q1	31	Ministry of Economic Development 2024	Q2
8	Maldives National University 2025	Q1	32	Ministry of Economic Development 2025	Q2
9	Ministry of Construction, Housing and Infrastructure 2025	Q1	33	Ministry of Islamic Affairs 2024	Q2
10	Ministry of Dhivehi Language, Culture and Heritage 2025	Q1	34	Ministry of Islamic Affairs 2025	Q3
11	Ministry of National Planning, Housing and Infrastructure 2024	Q1	35	Maldives Immigration 2025	Q3
12	Ministry of Homeland Security & Technology 2025	Q1	36	N. Atoll Council 2025	Q2
13	Ministry of Sports, Fitness & Recreation 2024	Q2	37	N. Atoll Council LAC 2025	Q2
14	Ministry of Homeland Security & Technology 2024	Q1	38	N. Lhohee Council 2025	Q2
15	Elections Commission 2025	Q3	39	Zakat Fund 2024	Q2
16	National Disaster Management Authority 2025	Q2	40	Zakat Fund 2025	Q2
17	K. Gaafaru Council 2025	Q1	41	Maldives Customs Services 2024	Q2
18	Ministry of Sports, Fitness & Recreation 2025	Q2	42	Maldives Inland Revenue Authority 2025	Q2
19	K. Gaafaru LAC Ltd 2025	Q1	43	Maldives Customs Services 2025	Q2
20	Peoples Majilis 2025	Q1	44	M. Dhiggaru Council 2025	Q1
21	Ministry of Education 2025	Q1	45	K. Guraidhoo Council 2025	Q1
22	Ministry of Health 2025	Q1	46	Ministry of Finance 2024	Q3
23	Maldives Police Service 2023	Q3	47	Ministry of Finance 2025	Q3
24	Maldives Police Service 2024	Q3	48	Ministry of Finance – Special Budget 2024	Q3

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Financial and Compliance Audits

49	Ministry of Finance - Special Budget 2025	Q3	78	National Social Protection Agency 2024	Q1
50	Lh. Kurendhoo LAC LTD 2025	Q1	79	National Social Protection Agency 2025	Q1
51	Lh. Hinnavaru Council 2025	Q1	80	K. Gulhee Council 2025	Q1
52	Lh. Atoll Council 2025	Q1	81	K. Gulhee LAC 2025	Q1
53	Lh. Naifaru Council 2025	Q1	82	Fenaka Corporation Ltd 2025	Q2
54	M. Maduvvaree Council 2025	Q1	83	Waste Management Corporation 2025	Q2
55	Maldives Correctional Service 2025	Q4	84	Maldives Integrated Tourism Development Corporation 2025	Q3
56	M. Mulee Council 2025	Q1	85	Road Development Corporation Ltd 2024	Q2
57	Lh. Kurendhoo Council 2025	Q1	86	Road Development Corporation Ltd 2025	Q3
58	M. Atoll Council 2025	Q1	87	Maldives Hajj Corporation Ltd 2024	Q2
59	Hulhumale Hospital 2022	Q1	88	Maldives Hajj Corporation Ltd 2025	Q3
60	Hulhumale Hospital 2023	Q1	89	Prevention of Marine Litter in the Lakshdweep Sea (PROMISE) 2025	Q2
61	Hulhumale Hospital 2024	Q1	90	Maldives Fund Management Corporation Ltd 2025	Q2
62	Hulhumale Hospital 2025	Q1	91	Agro National Corporation 2025	Q2
63	L. Atoll Council 2025	Q1	92	Ocean Connect Maldives 2025	Q2
64	L. Fonadhoo Council 2025	Q1	93	Maldives Fund Management Corporation Capital 2025	Q2
65	L. Gamu Council 2025	Q1	94	Maldives Fisheries and Ocean Resources and Marketing and Promotion Corporation Limited 2025	Q2
66	Male' City Council 2025	Q2	95	Maldives Sports Corporation Ltd (1 Jan 2025-19 May 2025)	Q3
67	Male' Group of Hospitals 2022	Q1	96	Business Center Corporation 2025	Q2
68	Male' Group of Hospitals 2023	Q1	97	R. Alifushee Council 2025	Q3
69	Male' Group of Hospitals 2024	Q1	98	R. Vaadhoo Council 2025	Q3
70	Male' Group of Hospitals 2025	Q1	99	K. Huraa Council 2025	Q3
71	Ministry of Fisheries Marine Resources and Agriculture 2023	Q1	100	R. Atoll Council 2025	Q3
72	Ministry of Fisheries Marine Resources and Agriculture 2024	Q1	101	R. Ungooaaruu Council 2025	Q3
73	Ministry of Fisheries Marine Resources and Agriculture 2025	Q1	102	K. Thulusdhoo Council 2025	Q3
74	Ministry of Health 2022	Q1	103	R. Maakurathu Council 2025	Q3
75	Ministry of Health 2023	Q1	104	R. Rasgetheemu Council 2025	Q3
76	Ministry of Health 2024	Q1	105	K. Atoll Council 2025	Q3
77	National Social Protection Agency 2023	Q1	106	B. Fulhadhoo Council FY 2025	Q1

AUDIT ASSIGNMENTS AND ESTIMATED COMPLETION DATE

Performance Audit

1	Institutional response to Gender-based violence	Q3
2	Performance Audit on the Management and Financial Sustainability of the Student Loan Scheme	Q2
3	Performance audit on the processes for implementing SDG Goal 4 Quality Education	Q3

Climate Change and Environmental Audits

1	Climate Change Adaptation Planning: Focus on Climate Finance	Q1
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Special and Forensic Audits

1	Review of Land Reclamation Projects of HDC - 2023	Q1
2	Social Housing Programmes	Q2
3	Thilamale Bridge Project	Q2
4	HDC Land Sales (2022-2024)	Q2
5	State Electric Company Limited Special Audit Report 2023	Q3
6	SIFCO Special Audit	Q3

Information Systems Audits

1	Information security audit of eFaas	Q3
2	Cybersecurity Maturity Assessment: Ministry of Homeland Security & Technology	Q4
3	Cybersecurity Maturity Assessment: Ministry of Transport & Civil Aviation	Q4
4	SAP Ariba Implementation Review	Q2



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تقریر: ۲- اذہم عنہ سید محمد رفیع الدین ۲۰۲۷ میں رکن ہجرت کے لئے ہجرت کر کے آئے ہیں۔
 تاجیہ و ہجرت کے لئے ہجرت کر کے آئے ہیں۔

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