



34-م/20/2024-ع

مرکز تعلیمی ریسرچ

گورنمنٹ پبلسک اسکول

تعلیمی ریسرچ سروسز کی طرف سے 2025 میں ریسرچ کاغذ پر مشتمل
پروگرام

پروگرام نمبر: M20/ML/2024/13

15 اگست 2024

مجلس سيرة تاجيل رداك وسيرتك:

تاجيل ذكي وسيرتك

تاجيل ذكي وسيرتك

مجلس سيرة
مجلس سيرة وسيرتك



مجلس سيرة
مجلس سيرة وسيرتك



تاجيل ذكي وسيرتك

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مجلس سيرة



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مہر جمع سہ ماہی



المرجع المؤيد للمؤسسة - 80,497,312/- (المرجع المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة) المؤيد للمؤسسة
 كالتالي: مراجعة حسابات المؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة.

3.1. آليات عمل المؤسسة المؤيد للمؤسسة، في الفترة 2025 وسر المرجع كالتالي كالتالي

مؤيد للمؤسسة "المؤيد للمؤسسة" في آليات عمل المؤسسة المؤيد للمؤسسة 2024 وسر المرجع كالتالي كالتالي، 2025 وسر المرجع
 المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة 2024 وسر المرجع كالتالي كالتالي، المؤسسة المؤيد للمؤسسة المؤيد للمؤسسة
 المؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة 2025 وسر المرجع كالتالي كالتالي، المؤسسة المؤيد للمؤسسة
 المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة المؤيد للمؤسسة.

مؤيد للمؤسسة: 1- آليات عمل المؤسسة المؤيد للمؤسسة 2024 وسر المرجع كالتالي كالتالي 2025 وسر المرجع كالتالي كالتالي (المؤيد للمؤسسة)

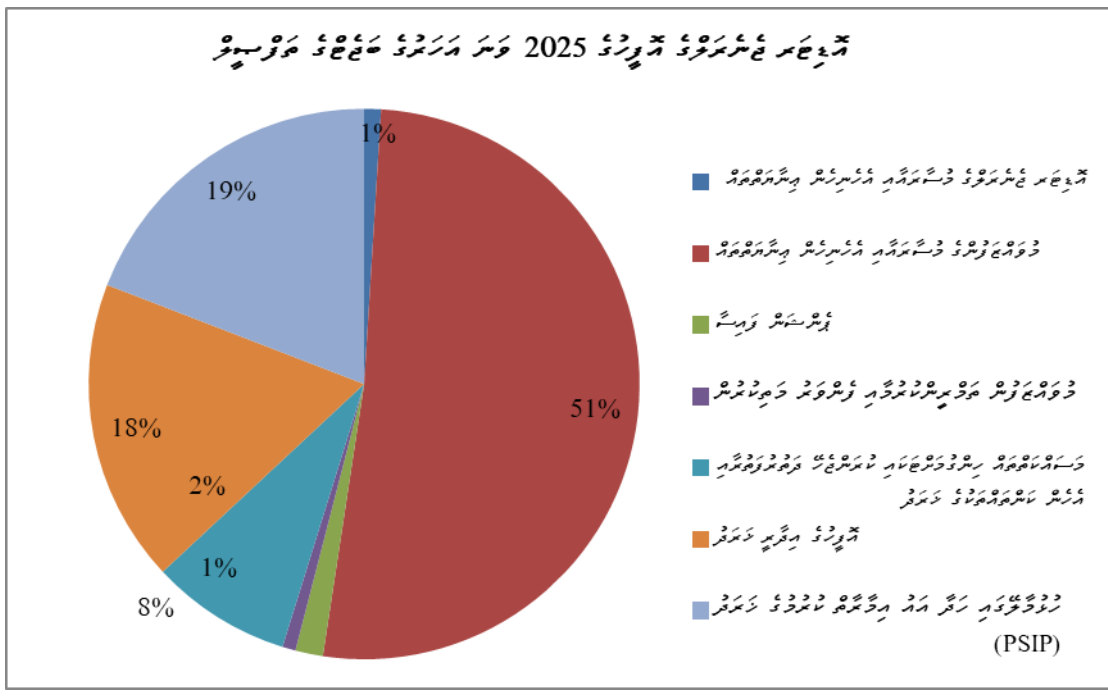
رقم	مؤيد للمؤسسة	2024 وسر المرجع كالتالي كالتالي	2025 وسر المرجع كالتالي كالتالي	2024 وسر المرجع كالتالي كالتالي	2024 وسر المرجع كالتالي كالتالي
		(المؤيد للمؤسسة)	(المؤيد للمؤسسة)	(المؤيد للمؤسسة)	(المؤيد للمؤسسة)
	مؤيد للمؤسسة				
		66,935,100	78,450,162	11,515,062	17%
210	مؤيد للمؤسسة	46,052,758	52,160,608	6,107,850	13%
213	مؤيد للمؤسسة	1,283,233	1,607,368	324,135	25%
221	مؤيد للمؤسسة	5,181,707	8,221,368	3,039,661	59%
222	مؤيد للمؤسسة	448,735	622,417	173,683	39%
223	مؤيد للمؤسسة	12,949,202	13,239,387	290,185	2%
225	مؤيد للمؤسسة	82,745	776,382	693,637	838%
226	مؤيد للمؤسسة	758,932	1,622,850	863,918	114%
228	مؤيد للمؤسسة	177,789	199,782	21,993	12%
	مؤيد للمؤسسة				
		14,950,973	21,097,150	6,146,177	41%
421	مؤيد للمؤسسة	13,192,157	19,050,000	5,857,843	100%
423	مؤيد للمؤسسة	1,758,816	2,047,150	288,334	16%
	مؤيد للمؤسسة				
		81,886,073	99,547,312	17,661,239	22%

مؤيد للمؤسسة




مہیچ-2: مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے 2025 کے مالی سال کے لیے منظور شدہ فنڈز کی تفصیلی رپورٹ

مہیچ کے سرکاری اہل ذمہ داروں کا نام (%)	2025 کے مالی سال کے لیے منظور شدہ فنڈز (مہیچ)	مہیچ
1%	981,000.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز
51%	51,179,608.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز
2%	1,607,368.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز
1%	776,382.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز
8%	8,221,368.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز
18%	17,731,586.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز
19%	19,050,000.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز (PSIP)
100%	99,547,312.00	مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز



مہیچ کے سرکاری اہل ذمہ داروں کی طرف سے منظور شدہ فنڈز



3.3. آئینہ عمل کے سلسلے میں آئینہ عمل 2025 سے آئینہ عمل کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں
تفصیلی رپورٹ پیش کرنے کے لیے درخواستیں

3.3.1. 2025 سے آئینہ عمل کے سلسلے میں آئینہ عمل کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں 64,438,000 (تقریباً 64 کروڑ روپے) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

3.3.2. آئینہ عمل کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں 2025 سے آئینہ عمل کے تحت کیے جانے والے

اقدامات اور ان کے نتائج کے بارے میں رپورٹیں پیش کرنے کے لیے درخواستیں

میں شامل کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

3.3.3. آئینہ عمل کے سلسلے میں آئینہ عمل 2025 سے آئینہ عمل کے تحت کیے جانے والے اقدامات اور ان کے

نتیجے کے بارے میں رپورٹیں پیش کرنے کے لیے درخواستیں

3.3.3.1. آئینہ عمل کے سلسلے میں آئینہ عمل کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (4.28) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (4.28) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (4.28) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

3.3.3.2. آئینہ عمل کے سلسلے میں آئینہ عمل کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

رپورٹیں (5.8) کے تحت کیے جانے والے اقدامات اور ان کے نتائج کے بارے میں

دفعہ 10(1) کے تحت



3.4.2. دی ڈیٹوں کے جوڑے میں سرکاری دسہ لاکھوں کے درمیان میں 5.6 (تقریباً چھ سو لاکھ روپے)

جو ڈیٹوں میں سے کئی لاکھوں روپے کے ساتھ ساتھ، اپریل 2025 میں ان کے لیے چھ سو لاکھ روپے کی رقم فراہم کی گئی ہے۔

3.5. آئی ڈی ایم کے لئے سرکاری ڈیٹوں کی 2025 میں ان کے لیے دی گئی رقم کے بارے میں تفصیلی جانچ پڑتال کے نتائج

3.5.1. آئی ڈی ایم کے لئے سرکاری ڈیٹوں کی تفصیلی جانچ پڑتال کے نتائج کے ساتھ ساتھ ان کے لئے لاکھوں روپے کے ساتھ ساتھ

سودوں کی رقم 19,050,000 (سودوں کے ساتھ ساتھ) کی رقم فراہم کی گئی ہے؛

3.5.2. پرائیویٹ اداروں کی ڈیٹوں کے ساتھ ساتھ 2025 میں ان کے لئے ڈیٹوں کی رقم فراہم کی گئی ہے

نہایت زیادہ ہے۔ ان کے ساتھ ساتھ، ان کے ساتھ ساتھ ان کے لئے رقم فراہم کی گئی ہے۔

3.5.3. اپریل 2025 میں ان کے لئے سرکاری ڈیٹوں کی رقم 19,050,000 (سودوں کے ساتھ ساتھ) کی رقم فراہم کی گئی ہے

(سودوں کے ساتھ ساتھ) کی رقم فراہم کی گئی ہے، ان کے لئے ان کے ساتھ ساتھ ان کے لئے رقم فراہم کی گئی ہے۔

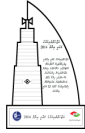
3.6. آئی ڈی ایم کے لئے سرکاری ڈیٹوں کی 2025 میں ان کے لیے دی گئی رقم کے بارے میں تفصیلی جانچ پڑتال کے نتائج

3.6.1. ڈیٹوں کے لئے سرکاری ڈیٹوں کے ساتھ ساتھ، آئی ڈی ایم کے لئے سرکاری ڈیٹوں کی رقم 2025 میں ان کے لئے رقم فراہم کی گئی ہے

نہایت زیادہ ہے۔ ان کے ساتھ ساتھ ان کے لئے رقم فراہم کی گئی ہے۔

دیکھ کر جانچ پڑتال





លេខ: 7-FINE/57/2024/34

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ

ក្នុងឯកសារសម្រេចរបស់ក្រុមប្រឹក្សាជាតិប្រតិបត្តិការសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ លេខ ២០២ ចុះថ្ងៃទី ២៤ ខែ កញ្ញា ឆ្នាំ ២០២៤ បានចាត់តាំង ក្រុមប្រឹក្សាជាតិប្រតិបត្តិការសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ឆ្នាំ ២០២៥ ដូចមានរាយនាមខាងក្រោម៖

លេខ	ឈ្មោះ	លេខសម្រប
1	ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	981,000
2	ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	51,179,608
3	ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	1,607,368
4	ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	776,382
5	ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	8,221,368
6	ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	17,731,586
	ឆ្នាំ ២០២៥ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	80,497,312
7	ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ (PSIP)	19,050,000
	ឆ្នាំ ២០២៥ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ	99,547,312

ឆ្នាំ ២០២៤ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ឆ្នាំ ២០២៥ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ

1. ក្រុមប្រឹក្សាជាតិប្រតិបត្តិការសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ

ក្រុមប្រឹក្សាជាតិប្រតិបត្តិការសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ឆ្នាំ ២០០៨ បានចាត់តាំង ក្រុមប្រឹក្សាជាតិប្រតិបត្តិការសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ឆ្នាំ ២០២០ ដូចមានរាយនាមខាងក្រោម៖

ក្រុមប្រឹក្សាជាតិប្រតិបត្តិការសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ឆ្នាំ ២០២៥ បានចាត់តាំង ក្រុមប្រឹក្សាជាតិប្រតិបត្តិការសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ ឆ្នាំ ២០២៥ ដូចមានរាយនាមខាងក្រោម៖





2025 ވަނަ އަހަރު 7 ވަނަ ދުވަހުގެ ނަންބަރު 7 ގެ 2025 ވަނަ އަހަރުގެ 1.86 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ.

1. **1 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ:** 2025 ވަނަ އަހަރުގެ 7 ވަނަ ދުވަހުގެ ނަންބަރު 7 ގެ 2025 ވަނަ އަހަރުގެ 1.86 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ. 2025 ވަނަ އަހަރުގެ 7 ވަނަ ދުވަހުގެ ނަންބަރު 7 ގެ 2025 ވަނަ އަހަރުގެ 1.86 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ.

2. **2 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ:** 2025 ވަނަ އަހަރުގެ 7 ވަނަ ދުވަހުގެ ނަންބަރު 7 ގެ 2025 ވަނަ އަހަރުގެ 1.86 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ.

2. **ދަނޑު ބަޔާނު:**

2024 ވަނަ އަހަރު 2025 ވަނަ އަހަރު ބަޔާނު ދެއްވައި ދިނެވެ. 2025 ވަނަ އަހަރު 7 ވަނަ ދުވަހުގެ ނަންބަރު 7 ގެ 2025 ވަނަ އަހަރުގެ 1.86 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ.

3. **އިތުރު ރިޔާސަތު ބަޔާނު:**

• 2024 ވަނަ އަހަރު 2025 ވަނަ އަހަރު ބަޔާނު ދެއްވައި ދިނެވެ. 2025 ވަނަ އަހަރު 7 ވަނަ ދުވަހުގެ ނަންބަރު 7 ގެ 2025 ވަނަ އަހަރުގެ 1.86 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ.

• 2024 ވަނަ އަހަރު 2025 ވަނަ އަހަރު ބަޔާނު ދެއްވައި ދިނެވެ. 2025 ވަނަ އަހަރު 7 ވަނަ ދުވަހުގެ ނަންބަރު 7 ގެ 2025 ވަނަ އަހަރުގެ 1.86 ބިލިއަން ރުފިޔާ ގެ ބަޔާނު ދެއްވައި ދިނެވެ.



AUDITOR GENERAL'S OFFICE

2025 ESTIMATED BUDGET

	Budget 2025	Budget 2024	Expenses (till August) + commitment (2024)
Reccurent Expenditure	78,450,162	71,470,059	58,046,318
Fixed Asset	2,047,150	2,709,070	689,823
	80,497,312	74,179,129	58,736,141
PSIP Projects	19,050,000	38,100,000	13,752,453
Total	99,547,312	112,279,129	72,488,593

Reccurent Expenditure			
210 Salary and allowances	52,160,608	46,052,758	41,681,964
213 Pensions, retirement benefit and gratitude's	1,607,368	1,283,233	771,118
221 Travelling expense	8,221,368	5,772,598	2,700,048
222 Administrative supplies	622,417	646,931	116,791
223 Administrative services	13,239,387	15,679,172	12,253,966
225 Training	776,382	636,528	62,020
226 Repair and maintenance	1,622,850	1,221,050	290,759
228 Subscriptions and contributions	199,782	177,789	169,651
Total	78,450,162	71,470,059	58,046,318

Capital expenditure			
271 PSIP Projects	19,050,000	38,100,000	13,752,453
423 Fixed Asset	2,047,150	2,709,070	689,823
Total	21,097,150	40,809,070	14,442,275

210 Salary and allowances			
211 Salary	23,308,648	18,663,498	17,322,343
212 Allowances	28,851,960	27,389,260	24,359,622
Total	52,160,608	46,052,758	41,681,964

211 Salary			
211001 Salaries and Wages	22,962,400	18,331,900	17,006,754
211002 Overtime Pay	346,248	331,598	315,588
Total	23,308,648	18,663,498	17,322,343

212 Allowances			
212002 Higher Education Allowance	2,826,000	2,867,000	2,250,739
212005 Ramazan Allowance	564,000	546,000	465,600
212008 Salary Increment	462,600	250,500	-
212009 Special Allowance For The Post	4,434,000	4,300,000	3,874,054
212014 Dependants' Allowance	5,652,000	5,223,000	5,051,645
212017 Leave encashment	-	-	65,473
212024 Phone Allowance	270,000	239,100	243,597
212027 Service Allowance	14,211,360	13,657,660	12,101,795
212999 Other Allowances	432,000	306,000	306,719
Total	28,851,960	27,389,260	24,359,622

213 Pension			
213001 Cont. to Maldives Retirement Pension Scheme	1,607,368	1,283,233	771,118
Total	1,607,368	1,283,233	771,118

221 Travel			
221001 Travelling Expenses - Local Sea Travel	651,370	576,956	322,725
221002 Travelling Expenses - Local Land Travel	46,500	36,500	31,085
221003 Travelling Expenses - Local Air Travel	3,031,585	2,659,442	837,995
221004 Travelling Expenses - Overseas	4,491,913	2,499,700	1,508,243
Total	8,221,368	5,772,598	2,700,048

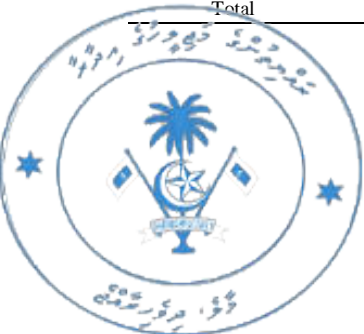


222 Administrative supplies			
222001 Stationery and Office Requisites	45,364	59,805	44,236
222002 IT Related Materials	92,954	77,150	9,726
222003 Fuel and Lubricants	4,147	4,147	-
222004 Meals for Employees During Office Hours	34,500	28,150	6,017
222005 Electrical Items	44,250	42,300	1,737
222006 Spare Parts	16,500	19,500	3,780
222007 Materials for Uniforms	140,000	140,000	-
222008 Supplies for Office Cleaning	97,483	111,540	32,753
222009 Utensils and Accessories	15,759	10,659	20
222010 Office Decoration Materials	21,000	35,800	2,017
222011 Curtains, Table Cloths Etc	48,000	56,000	-
222999 Other Administrative Supplies	62,460	61,880	16,505
Total	622,417	646,931	116,791

223 Administrative Services			
223001 Telephone, Fax and Telex	360,000	360,000	295,280
223002 Electricity	981,600	960,000	991,318
223003 Water and Sanitation Services	141,000	163,700	67,220
223004 Leased Line and Internet	645,468	645,468	576,201
223005 Building rent and Land rent	7,779,600	7,689,732	7,689,759
223006 Hire Charges	17,000	-	-
223007 Security and Safeguarding Services	240,000	240,000	207,929
223008 Cleaning Services and Waste Disposal	636,360	648,360	599,870
223009 Postage and Message	7,000	7,000	197
223010 Announcements, Subscriptions and Advertisements	15,600	8,800	-
223011 Carriage and Conveyance	21,500	14,200	3,125
223012 Meeting or Seminar Related Expenses	38,000	6,000	56,702
223016 Consultancy, Translation & Other Related Services	957,280	3,788,080	641,974
223017 Expenses on Foreign Dignitaries	12,000	12,000	37,071
223019 Annual Fees to Government	5,104	3,456	3,456
223020 Printing Services	7,200	7,200	-
223024 Bank Charges and Commission	3,000	3,000	6,348
223025 Insurance	73,175	73,175	72,685
223026 IT Related Subscriptions & Fees	1,190,500	944,001	998,873
223999 Other Administrative Services	108,000	105,000	5,958
Total	13,239,387	15,679,172	12,253,966

225 Training			
225001 Scholarship and Fellowship Assistance	-	-	-
225002 Short Course Fees & Expenses - Online Training	187,323	405,000	-
225003 Workshops Related Expenses	55,651	50,000	-
225004 Course Fees & Related Expenses - Local Training	13,380	45,000	-
225005 Conducting Training Courses	437,528	36,528	39,275
225006 Staff training	82,500	100,000	22,745
Total	776,382	636,528	62,020

226 Repairs			
226002 Repairs - Non-Residential Buildings	582,200	808,700	221,174
226006 Repairs - Water & Sanitation Systems	113,000	33,470	1,570
226007 Repairs - Electricity Systems	80,000	80,000	1,500
226008 Repairs - Other Infrastructure	25,000	15,000	2,700
226009 Repairs - Furniture & Fittings	25,000	25,000	66
226010 Repairs - Machinery and Equipment	465,500	152,530	5,787
220111 Repairs - Vehicular Equipment	-	-	-
226014 Repairs - IT-Related Hardware	85,000	-	-
226015 Repairs - Other Equipment	46,000	25,000	-
226016 Repairs - Motor Vehicles	201,150	81,350	57,962
Total	1,622,850	1,221,050	290,759



228 Subscription			
228007 Subscriptions & Fees to International Org.	199,782	177,789	169,651
Total	199,782	177,789	169,651

271 PSIP Projects			
271003 Non-Residential Building	19,050,000	38,100,000	13,752,453
Total	19,050,000	38,100,000	13,752,453

423 Fixed Assets			
423001 Furniture & Fittings	257,500	180,500	71,437
423002 Machinery and Equipment	116,200	262,500	-
423004 Tools, Instruments, Apparatus	4,000	32,520	-
423006 Communication Infrastructure	10,000	10,000	-
423007 Computer Software	533,431	244,550	-
423008 IT-Related Hardware	1,119,019	1,949,000	618,386
423999 Other Equipment	7,000	30,000	-
Total	2,047,150	2,709,070	689,823





**AUDITOR GENERAL'S
OFFICE**

ANNUAL WORK PLAN

Annual work plan 2025

The Annual Work Plan for the Auditor General's Office outlines key objectives, audit priorities, and resource allocations for the fiscal year. It aims to enhance transparency, accountability, and efficiency in public sector financial management while ensuring compliance with regulations and standards.

www.audit.gov.mv

2025



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Hussain Niyazy
Auditor General

Foreword

I am pleased to present the Annual Work Plan of the Auditor General's Office for the Year 2025. In formulating this plan, we have carefully reviewed our legal mandate and considered the expectations of key stakeholders regarding our role in enhancing government accountability, promoting good governance in the public sector, and strengthening public financial management. We have emphasised the principles of efficiency, economy, and effectiveness in the delivery of public services by government entities. The Auditor General's Office plays a pivotal role in providing independent assurance on the financial management and reporting of government ministries, local councils, statutory bodies, State-owned enterprises, donor-funded projects and publicly funded entities.

As the digitalisation of public services continues apace, we aim to increase our efforts toward assessing the integrity, system controls, reliability, and accuracy of information in e-governance systems. With the government's increased spending to meet rising public service demands, resulting in higher borrowing and debt, our focus remains on auditing public debt, auditing whole-of-government financial statements, assessing the Public Debt Strategy, analysing the Fiscal Strategy Statement, and evaluating the Budget Position Report. The strategy for financial statement audits that we implemented in the ongoing year - 2024 - will continue to guide our work in the Year 2025 and beyond.

Our key priorities for the 2025 Annual Work Plan will focus on areas prioritised based on risk levels, issue significance, potential impact, and stakeholder interests. To address the ever-growing service digitalisation programmes of the Government and our pressing issue of climate change and adaption, we plan to enhance Information Systems and environmental audits respectively.



A handwritten signature in blue ink, reading 'H. Niyazy'.

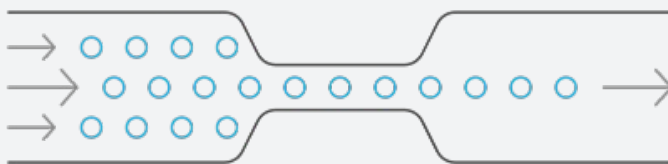
Annual work plan development process

- Audit departments gather information to develop their audit universe based on their mandates and the AGO's legal framework. Led by AAGs and directors, audit teams assess risks and review AGO budgets to identify significant entities for financial audits, and medium- or low-risk entities for compliance audits. They also select local councils and special audit topics, using data from various sources to guide their decisions.

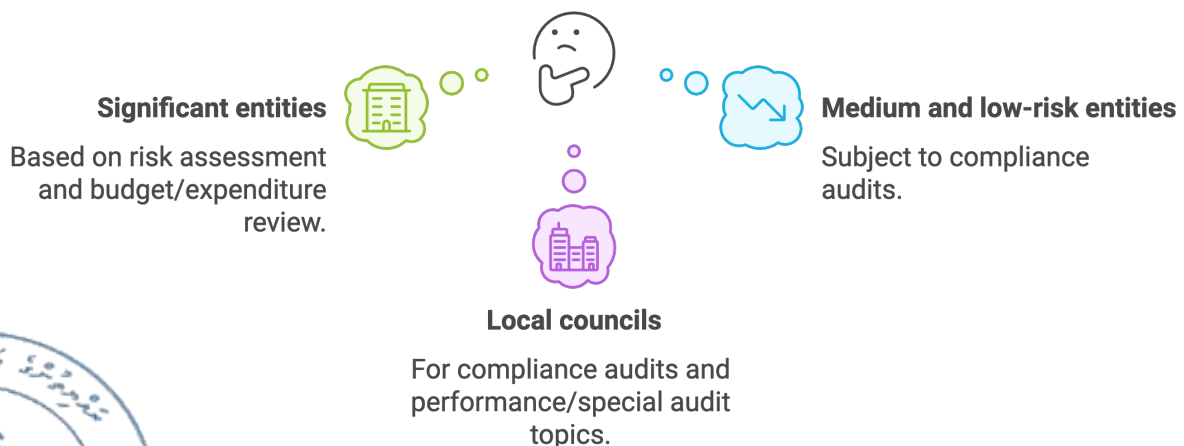
- Audit departments, based on risk assessments and priorities, select audit topics such as value-for-money, climate change adaptation, environmental accountability, and areas prone to non-compliance or fraud. These topics are added to the annual work plan, which includes financial audits for high-risk AGAs and city councils, and compliance audits for medium and low-risk AGAs and selected atoll and island councils.

- The annual work plan development includes all planned AGO outputs, including audits from previous cycles. It involves assessing the human, technical, and financial resources needed to meet the AGO's mandate. Any resource gaps are identified and addressed through state funding, donor support, and by prioritizing tasks and adjusting timelines.

Delays in audits occur due to insufficient resources and funding.



Which entities to audit?





Strategic outcomes

AGO will look to achieve the following priorities for the upcoming year:

1. Promoting a stronger accountability ecosystem through effective stakeholder engagement, communication and collaboration

We will adopt a more effective approach to engaging and collaborating with our key stakeholders such as the government, People’s Majlis and the public to ensure that the responsible parties address our recommendations enabling us to contribute to strong governance and accountability. Hence, advocating for a stronger accountability ecosystem will remain a key priority for the AGO.

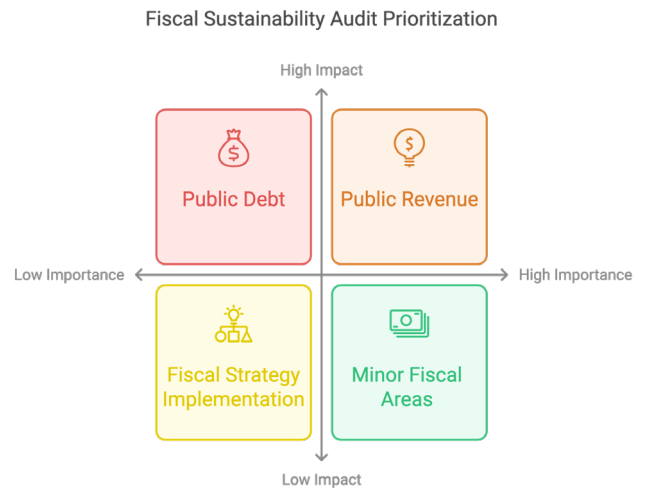


2. Fiscal sustainability

The AGO will look to prioritise audits that focus on the following areas:

- Public debt
- Public revenue
- Fiscal Strategy implementation

By conducting these audits, the AGO aims to position itself as a model organisation that advocates robust fiscal policy measures leading to sustainable use of taxpayers’ money



3. Leveraging technology for efficient and effective auditing

We will prioritise the use of data analytics, optimise the use of our audit management system, and explore various technological tools to enhance the efficiency and effectiveness of our audits.



Enhance Audit Efficiency and Effectiveness through Technology



4. Timeliness of audit output delivery

We will focus on delivering our mandate to statutory deadlines and look to navigate the challenges faced due to lack of resources.

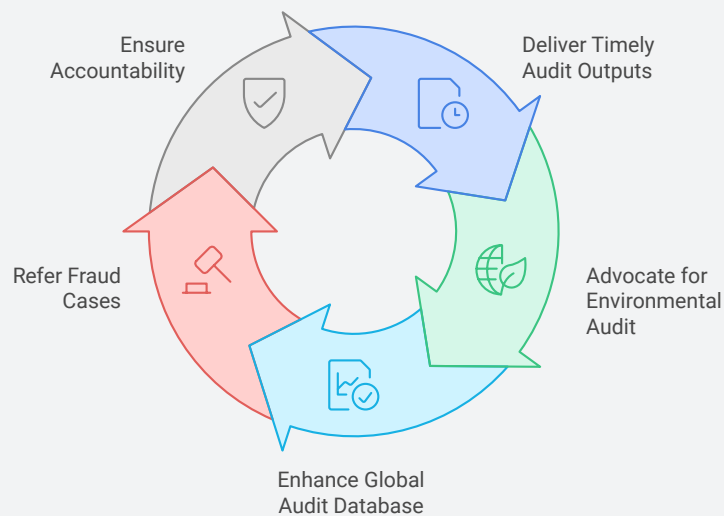
5. Leading global collaboration and advocating for environmental audit excellence

We will prioritise the use of data analytics, optimise the use of our audit management system, and explore various technological tools to enhance the efficiency and effectiveness of our audits.

6. Fraud and corruption deterrence

We aim to deter fraud and corruption by promptly referring suspected cases to investigative bodies. This ensures thorough examination and upholds our commitment to integrity and accountability

Continuous Improvement in Audit and Accountability

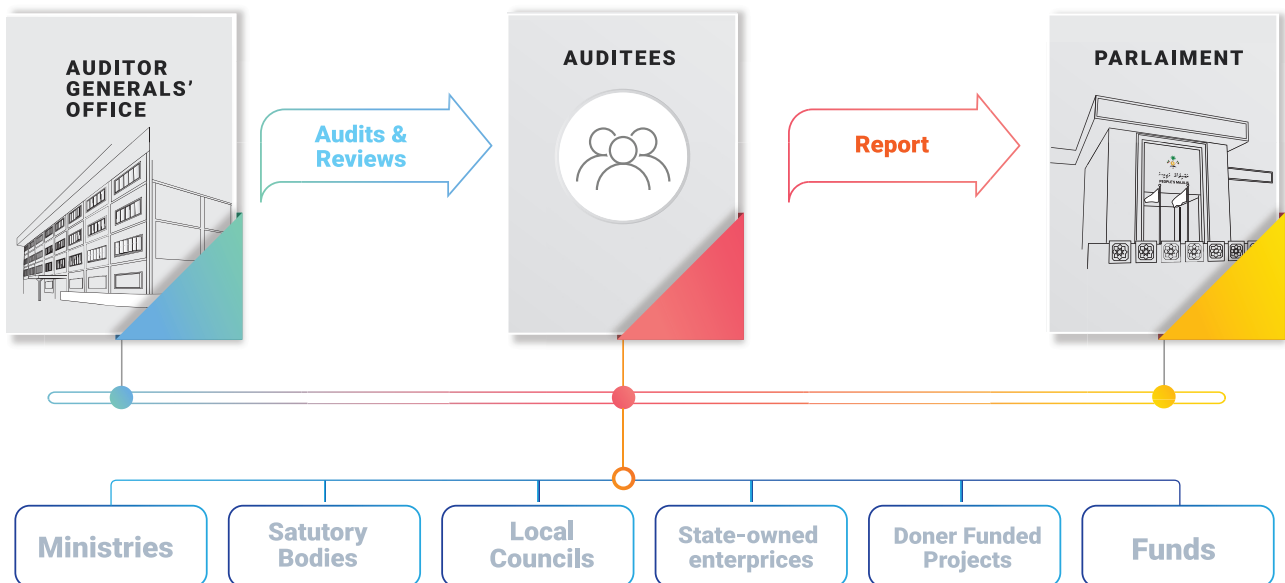
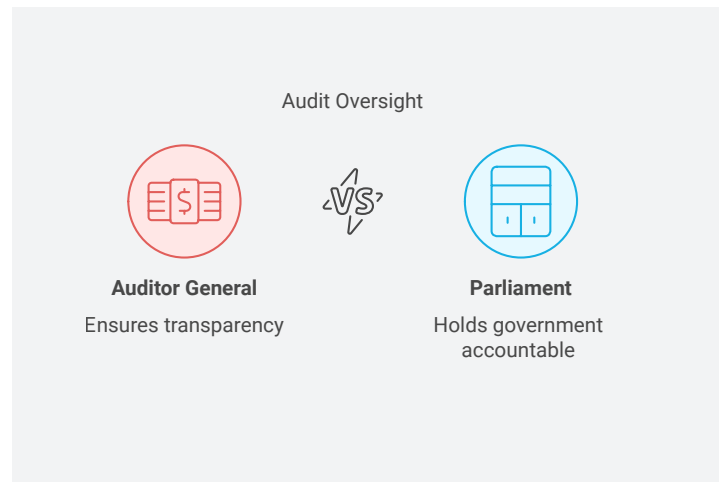




Our Role

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 Auditor General conducts financial and compliance audits, performance audits and special Audits under the Audit Act 4/2007 and Public Finance Act 3/2006 respectively.





Our Audits

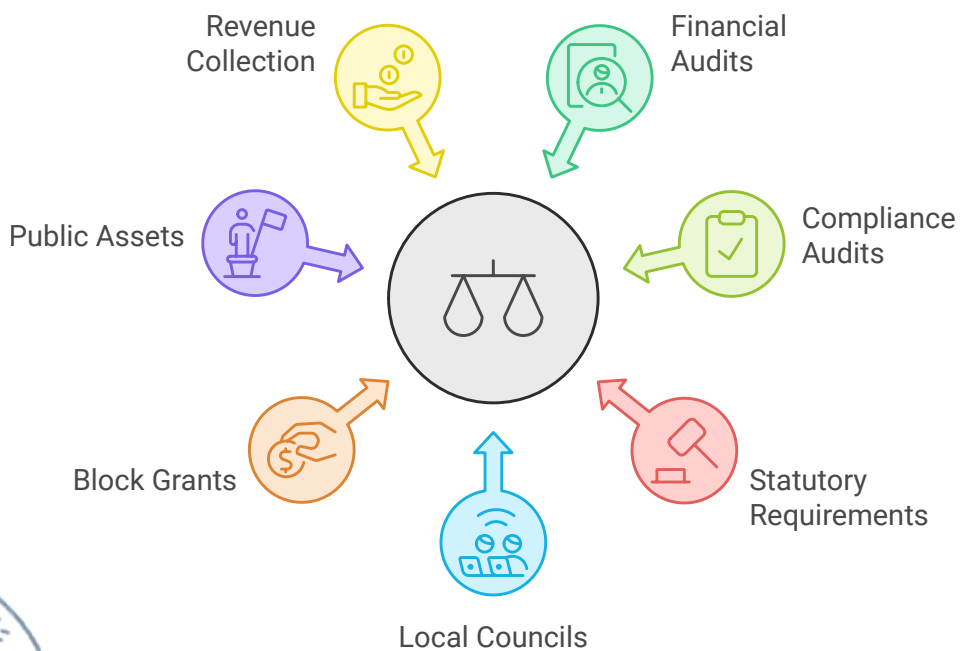
Financial & compliance audits

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. The Auditor General has a statutory requirement to conduct audits of the Accountable Government Agencies (AGAs), and these audits are a key part of effective public sector accountability and governance. They also help to strengthen financial management and reporting frameworks of the government. Compliance audits focus on 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. Hence, auditing and reporting on the Fiscal Strategy Statement, Budget Position Report and Public Debt Strategy prepared by the Minister of Finance under the Act will form an important part of our annual work plan for 2025.

Local councils play a key role in delivering public services to local communities. A block grant in the region of MVR 2 billion was allocated to local councils in the national budget for 2024. In addition to managing the funds allocated to them as part of the block grant, local councils also manage public assets and collect revenue from renting out such assets. Hence, to ensure accountability and transparency, the AGO carries out audits of local councils to hold them to account for the management of funds and stewardship public resources entrusted to them.

Ensuring Public Sector Accountability and Governance



Overall audit strategy for financial & compliance audits

Delivering the audit of Consolidated Financial Statements by June 30 each year is a key priority for our financial statement audits. However, due to our mandate to audit all Accountable Government Agencies (AGAs) under the Public Finance Act and resource constraints, we will allocate resources to report on financial audits of high-risk and high-priority AGAs by May 31, 2025. Compliance audits will be conducted for AGAs categorized as medium and low risk. Our risk-based audit strategy targets financial audits for AGAs that account for 85% of total state expenditure and 98% of state revenue.

Additionally, we will prioritize audits required under the Fiscal Responsibility Act. According to Section 30(d) of the Act, the Auditor General must audit and report on the Fiscal Strategy Statement, Budget Position Report, and Public Strategy prepared by the Minister of Finance. These reports are crucial for equipping the Public Accounts Committee (PAC) of the People’s Majlis with the necessary information to scrutinize public spending.

The overall audit strategy will be guided by risk levels, as outlined below:

- High Risk: Financial and Compliance Audit (detailed analytical reviews and comprehensive compliance testing for high-risk areas)
- Medium Risk: Compliance Audit (analytical reviews to identify potential risks for further testing)
- Low Risk: Compliance Audit (analytical reviews to detect possible non-compliance)

The main indicators that we considered when determining the risk and priority level of the audit are listed below:

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



State- Owned Enterprises (SOEs) audit strategy.

Our current strategy of restricting our involvement in SOEs audit to reviewing financial statement audits conducted by private audit firms appointed by SOE Boards of Directors has proven ineffective.

Starting in 2025, we will:

- Revert to our previous practice of contracting out larger SOE audits to private sector audit firms who will work as contractors to the Auditor General.
- Conduct smaller and medium-sized SOE audits in-house.

For outsourced audits:

- The Auditor General will sign audit reports.
- The Auditor General's staff will be involved in the audit process, including:
 - ➔ Setting the audit scope.
 - ➔ Participating in entrance and exit meetings.
 - ➔ Discussing significant accounting & audit issues.
 - ➔ Reviewing the quality of the audit.

To contract out larger audits, we will:

- Develop a set of criteria for empanelment of auditors.
- Invite expressions of interest for empanelment of competent registered public interest entity (PIE) auditors
- Establish a mechanism for signing tripartite contracts with contract auditors and SOEs
- Develop guidelines for contracting out of SOE audits

Any SOE financial statement audits not started by January 2025 will be transferred to this arrangement.

- Slow-moving audits as of January 1, 2025, may also be transferred, on a case-by-case basis.

Regarding external audits of listed SOEs and entities with government non-controlling interests:

- The AGO will allow boards of directors to appoint external auditors on behalf of
- The AGO will conduct reviews of specific areas of these entities based on published information, including audit reports and financial statements.



Local councils audit strategy

The AGO will conduct annual financial statement audits of all city councils. Atoll councils and island councils will be subject to compliance audits on a rotational basis – the AGO will look to achieve complete audit coverage of local councils within a period of three years. Audit departments are required to select atoll councils and island councils for annual compliance audits in a manner that ensures there is coverage of at least 70 councils in total including city councils that are subject to annual financial statement audits. While it is the policy of the AGO to conduct only compliance audits of atoll and island councils annually, financial statement audits may be undertaken by respective audit departments if the AGO receives requests for financial statement audits subject to the availability of draft financial statements.

To ensure that significant issues relating to local councils are addressed, the AGO plans to carry out limited testing of councils that are not selected for audit during a given year. In addition, the Viya module will be subject to review by auditors to examine the effectiveness of controls in providing assurance on the accuracy of financial statements

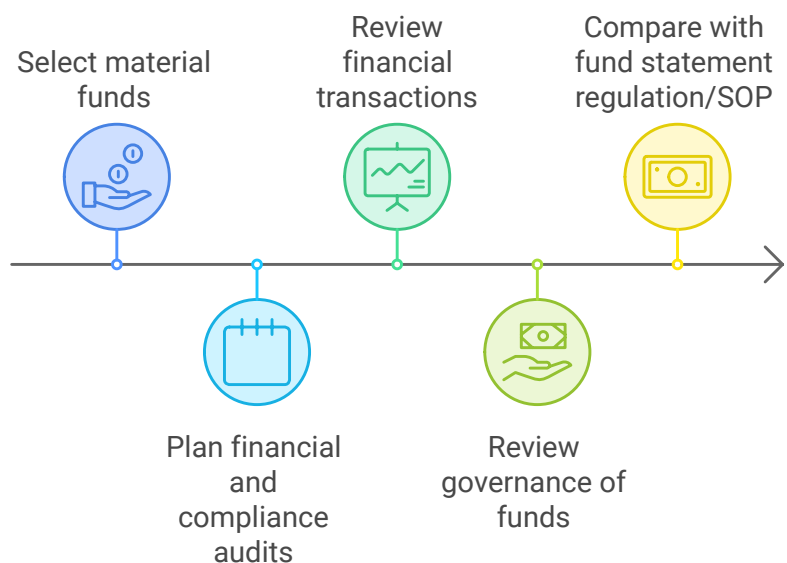
Strategy for the audit of public funds

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

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

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

Conducting Audits of Material Funds



A snapshot of financial & compliance audit

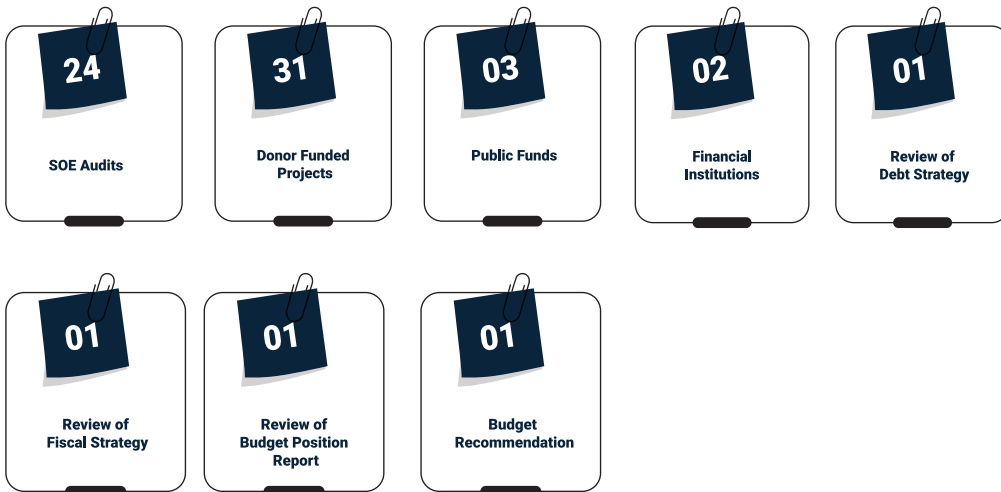
Audits of Accountable Governemnt Agencies



Audits of Whole of Government (Multi-agencies)



SOE Audits and Other Financial and Compliance Audits, and Reviews

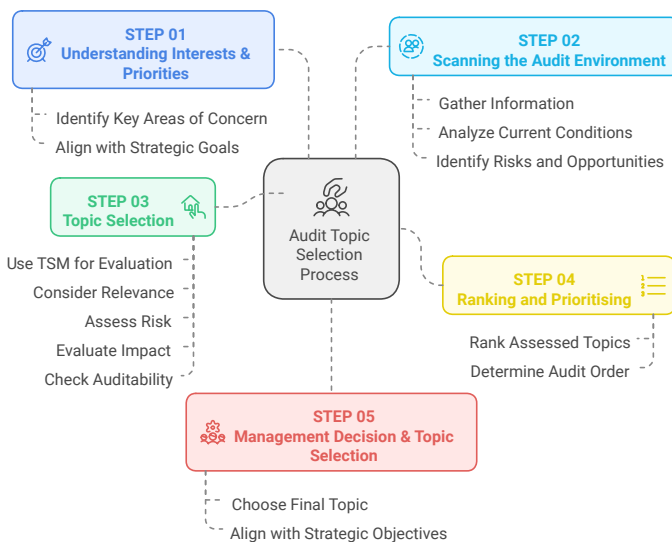


Performance audit

Performance audits in public institutions aim to improve value for money by identifying areas for cost reduction, service enhancement, and better management. These audits ensure efficient and effective delivery of public programs, leading to improved governance and development outcomes. The department produces comprehensive audit reports, along with summaries and media content for wider reach.

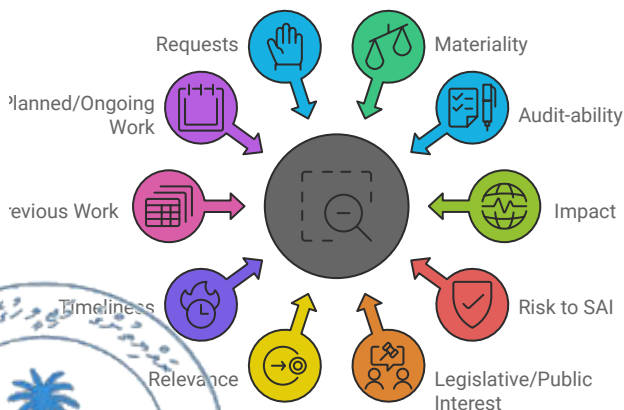
The annual work plan sets priorities such as expanding audit coverage, using digital tools, and improving stakeholder engagement. It guides efforts to meet objectives while promoting transparency, accountability, and effective governance. The plan aims to strengthen audit processes and increase the impact of performance audits through clear goals and strategies.

Audit topic selection process



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

Criteria for Topic Selection



Environmental Audit Strategy

To reflect our efforts towards promoting climate action and demonstrate our advocacy of policy initiatives aimed at combating climate change, we plan to establish a dedicated department (directorate) for environmental audits. Our environmental audit strategy will focus on pressing issues related to environment and climate change to demonstrate our leadership in representing supreme audit institutions of Small Island Developing States (SIDS)

Special audit strategy

The Special Audit Department was established with the primary objective of conducting thorough investigations into matters of non-compliance that fall beyond the scope of regular financial audits. Additionally, the department is tasked with conducting comprehensive examinations of allegations involving serious fraud, misuse of resources, and wastage of public funds.

The primary goal of special audits is to conduct meticulous inquiries into allegations of significant fraud, resource misuse, and public fund mismanagement. Special attention is directed towards gathering substantial evidence to substantiate claims of fraud, misuse, and/or wastage, with the aim of submitting detailed reports to authorities that audited entities are accountable to and to investigative authorities for further necessary actions.

Audit topic selection process

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



Information systems audit

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

IS Audits can be categorized into two main types:

1. Stand-Alone System/Software Audits:

These audits focus on evaluating a specific system, including its management, operations, and processes, to identify vulnerabilities, inefficiencies, and areas for improvement.

2. Complementary IS Audits:

These audits enhance other audit types—such as financial, performance, or compliance audits—by integrating IS evaluation into the broader audit framework. They target specific requirements of the primary audit, ensuring that the IS audit aligns with its objectives and provides relevant insights. For example, in a compliance audit, the IS audit verifies adherence to regulatory standards.

At the Auditor General’s Office (AGO), IS audits incorporate comprehensive data analysis to identify anomalies in public service delivery and projects. By leveraging advanced analytical tools and methodologies, we systematically collect, process, and analyze relevant data to generate insightful reports. This approach underscores our commitment to fostering a data-driven culture and enhancing audit quality.

For the Annual Work Plan (AWP) 2025, topics were selected from two primary sources: general issues identified through environmental scanning and suggestions from AGO audit departments. The selection process utilized the “Strategic Audit Planning Tool” involving several systematic steps such as the following:

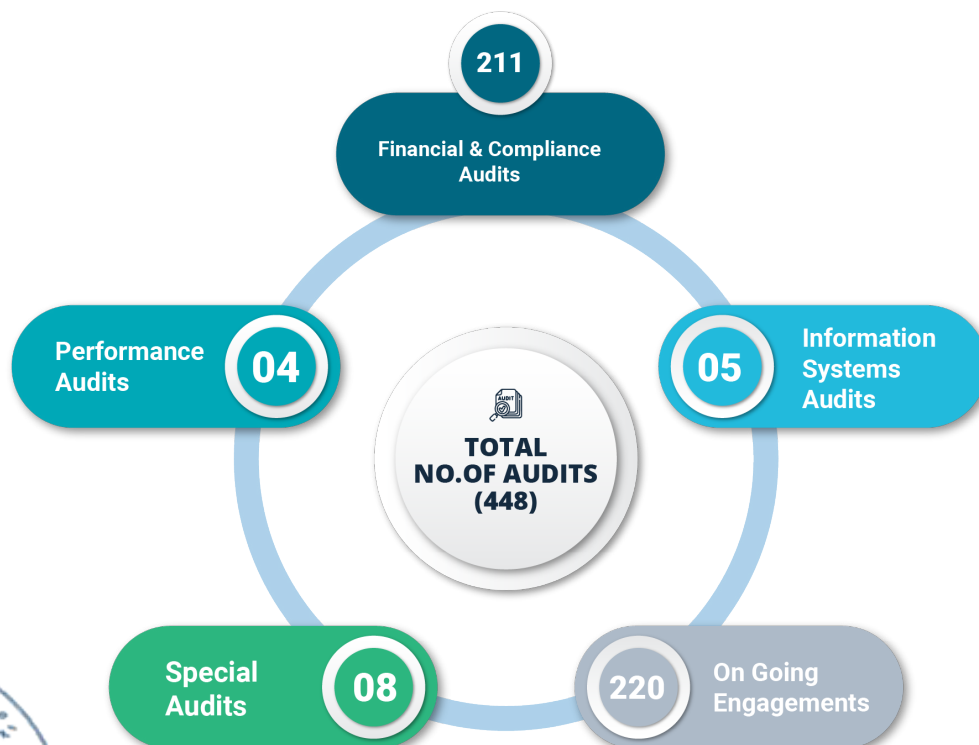
1. Established a pool of potential audit topics.
2. Potential audit areas were prioritised by establishing the selection criteria.
3. Potential audit areas were prioritised after discussion with the Assistant Auditor General and Auditor



Performance highlights (2021-2024)

		2021	2022	2023	2024	Total
1	WGA	2	3	3	3	11
2	AGAs	31	40	33	24	128
3	Local Councils	16	40	134	72	262
4	Donor Funded Projects	16	23	19	26	84
5	IS Audits		1	2		3
6	Special Audits	2	3	4	4	13
7	Performance audits	4	3	7	1	15
8	Special Assessments	6	3	6	1	16
9	SOE Audits	27	16	8		51
10	SOEs/Reviews	8	5		6	18
Total		112	137	216	137	602

Audit Universe

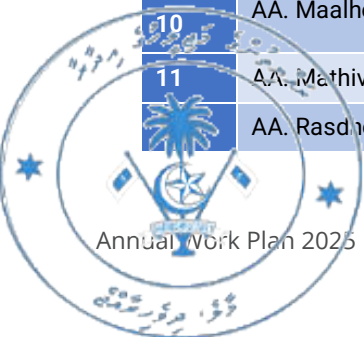


Audit Engagements for the year 2025

<i>Accountable Government Agencies (financial year 2024)</i>	
1	President's Office
2	Peoples Majilis
3	Ministry of Education
4	Ministry of Higher Education, Labour and Skills Development
5	Ministry of Finance
6	Ministry of Foreign Affairs
7	Ministry of Agriculture & Animal Welfare
8	Ministry of Tourism
9	Ministry of climate change, Environment and energy
10	Ministry of Youth empowerment, Information and Arts
11	Ministry of Economic Development & trade
12	Ministry of Defence
13	Ministry of Transport And Civil Aviation
14	Ministry of Social & Family Development
15	Ministry of Health
16	Ministry of Construction & Infrastructure
17	Ministry of Dhivehi Language, Culture & Heritage
18	Ministry of Housing, Land & Urban Development
19	Ministry of Homeland Security & Technologyedu
20	Ministry of Sports, Fitness & Recreation
21	Ministry of Fisheries & Ocean Resources
22	Ministry of Cities, Local Government & Public Works
23	Ministry of Islamic Affairs
24	Maldives Customs Services
25	Communications Authority of Maldives
26	Maldives Inland Revenue Authority
27	Elections Commission
28	Attorney General's Office
29	Local Government Authority
30	Judicial Service Commission
31	Employment Tribunal
32	Maldives International Arbitration Center
33	Maldives Media Council
34	Tax Appeal Tribunal
35	Prosecutor General's Office
	Anti-Corruption Commission



37	Maldives Broadcasting Commission
38	Human Rights Commission
39	Department of Judicial Administration
40	Islamic University of Maldives
41	Childrens Ombudsperson's Office
42	Information Commissioner's Office
43	Civil Service Commission
44	Maldives Police Service
45	Maldives Immigration
46	National Social Protection Agency
47	Aviation Security Command
48	National Integrity Commission
49	Family Protection Authority
50	Maldives National Defence Force
51	Maldives National University
52	Maldives Civil Aviation Authority
53	Maldives Correctional Service
54	National Disaster Management Authority
55	Male' Group of Hospitals
56	Hulhumale Hospital
57	L.Gan Regional Hospital
58	Ungoofaaru Regional Hospital
59	Kulhudhuffushi Regional hospital
60	Dr. Abdul Samad Memorial Hospital
61	Addu Equatorial Hospital
	Local Council Audits (financial year 2024)
1	Male' City Council
2	Addu City Council
3	Fuvammulaku City Council
4	Thinadhoo City Council
5	Kulhudhuffushi City Council
6	AA. Atoll Council
7	AA. Bodufolhudhoo Council
8	AA. Feridhoo Council
9	AA. Himandhoo Council
10	AA. Maalhohu Council
11	AA. Mathiverree Council
	AA. Rasdhoo Council



13	AA. Thoddoo Council
14	AA. Ukulhahu Council
15	ADh. Atoll Council
16	ADh. Dhidhdhoo Council
17	ADh. Dhigurashu Council
18	B. Eydhafushee Council
19	B. Atoll Council
20	Dh. Atoll Council
21	Dh. Bandidhoo Council
22	Dh. Hulhudhelee Council
23	Dh. Kudahuvadho Council
24	Dh. Maaenboodoo Council
25	Dh. Meedhoo Council
26	F. Atoll Council
27	GA. Atoll Council
28	GA. Dhaandhoo Council
29	GDh. Atoll Council
30	HA. Atoll Council
31	HA. Filladhoo Council
32	HA. Vashafaru Council
33	HDh. Atoll Council
34	K. Atoll Council
35	K. Dhiffushee Council
36	K. Maafushee Council
37	K. Thulusdhoo Council
38	L. Atoll Council
39	Lh. Atoll Council
40	M. Dhiggaru Council
41	M. Kolhufushee Council
42	M. Mulaku Council
43	M. Mulee Council
44	M. Veyvashu Council
45	M. Atoll Council
	N. Atoll Council



47	N. Fodhdhoo Council
48	N. Kendhikulhudhoo Council
49	N. Kudafaree Council
50	N. Maafaru Council
51	N. Maalhendhoo Council
52	N. Magoodhoo Council
53	N. Manadhoo Council
54	N. Velidhoo Council
55	R. Atoll Council
56	R. Dhuvaafaru Council
57	R. Hulhudhuffaaruu Council
58	R. Inguraidhoo Council
59	R. Kinolhahu Council
60	R. Maduhvaree Council
61	R. Meedhoo Council
62	R. Rasmaadhoo Council
63	R. Ungoofaaruu Council
64	Sh. Atoll Council
65	Sh. Foakaidhoo Council
66	Sh. Funadhoo Council
67	Sh. Kanditheemu Council
68	Sh. Maroshee Council
69	Sh. Milandhoo Council
70	Th. Atoll Council
71	Th. Burunee Council
72	Th. Guraidhoo Council
73	Th. Hirilandhoo Council
74	Th. Madifushee Council
75	Th. Thimarafushee Council
76	Th. Veymandoo Council
77	Th. Vilufushee Council
78	V. Atoll Council
79	V. Felidhoo Council
80	V. Fulidhoo Council
81	V. Keyodhoo Council
82	V. Rakeedhoo Council
83	V. Thiradhoo Council



	Whole of Government Audits (financial year 2024)
1	State Consolidated Financial Statements
2	Statement of Public Debt
3	Statement of Government Guarantees
	Audits of State – Owned Enterprises (financial year 2024)
1	Maldives Post Ltd.
2	Maldives Marketing and PR Corp Ltd
3	Aasandha Pvt Ltd
4	Kulhudhuffushi Port Ltd.
5	Maldives Airports Company Limited
6	Maldives Fund Management Corporation Ltd.
7	Male’ Water and Sewerage Company Pvt Ltd
8	Maldives Ports Limited
9	Island Aviation Services Ltd
10	Hithadhoo Port Limited
11	Housing Development Corporation
12	Tradenet Maldives Corporation Limited
13	Fahi Dhiriulhun Corporation Ltd
14	State Electric Company Limited
15	Addu International Airport Pvt Ltd
16	Road Development Corporation
17	Fenaka Corporation LTD
18	Maldives Integrated Tourism Development
19	Waste Management Corporation
20	Maldives Sports Corporation
21	Maldives Industrial Fisheries Company Ltd
22	Buisness Center Corporation
23	Maldives Hajj Corporation
24	Regional Airports Company LTD
	Other Financial and Compliance audits, and Reviews
	Donor Funded Projects (financial year 2024)
1	Maldives Atoll Education Development Project (AEDP)
2	Outer Islands Harbors, Water Supply and Sewerage Facilities Project (Phase II)
3	Outer Islands Harbors, Water Supply and Sewerage Facilities Project (Phase III)
	Establishment of Water and Sewerage networks in 34 islands in the Maldives



5	Addu City Road Development project
6	Hanimaadhoo International Airport Redevelopment
7	Gan International Airport Expansion Project
8	Fuvahmulah Coastal Protection
9	Reclamation by Dredging and Shore Protection Works in Addu City
10	Maldives Urban Development and Resilience Project
11	Enhancing Employability and Resilience Youth Project (MEERY) - Ministry of Higher Education
12	The Livelihood Enhancement of Small Scale Farmers in SAARC Region Through Small Scale Agro-business Focusing on Value Chain Development Project
13	Preparing Outer Islands for Sustainable Energy Development (POISED)
14	Preparing Outer Islands for Sustainable Energy Development - Additional Financing (POISED - AF)
15	Accelerating Renewable Energy Integration and Sustainable Energy (ARISE)
16	Accelerating Sustainable Private Investment in Renewable Energy (ASPIRE)
17	Greater Male' Waste to Energy Project (GMWTE)
18	Greater Male' Environment Improvement and Waste Management Project (GMEIWMP)
19	Maldives Clean Environment Project (MCEP)
20	Accelerating Sustainable System Development Using Renewable Energy (ASSURE) Project
21	Building Climate Resilient Safer Islands
22	Prevention of Marine Litter in the Lakshdweep Sea (PROMISE)
23	Digital maldives for adaptation, decentralization and diversification project (DMADD)
24	National Single Window Project (NSW)
25	Enhancing Employability and Resilience Youth Project (MEERY) - Ministry of Economic Development
26	Sustainable And Integrated Labor Services (SAILS)
27	Maldives Agri business Programme
28	Transform Project (MOFA)
29	Support peoples livelihood in the Fisheries sector in Maldives through Sustainable Energy Project
30	Responsive Covid-19 Vaccination for Recovery Project under the Asia Pacific Vaccine Access Facility
31	Strengthening health systems effectively respond to the covid 19 situations, through early detection and appropriate care and support for vulnerable and disadvantaged populations
	Financial Institutions Review (<i>financial year 2024</i>)
1	Bank Of Maldives (PLC)
2	Maldives Pension Administration Office (PLC)
	Public Funds (<i>financial year 2024</i>)
1	Sovereign Development Fund
2	Zakat Fund
3	Maldives Green Fund
	Audits of Fiscal Responsibility Statements



1	Medium Term Debt strategy (2025-2028)
2	Medium Term Fiscal Strategy (2025-2028)
3	Budget Position Report
4	AG's Recommendation for Proposed Budget 2026
	Audits of Information Systems
1	Information Security Audit on Efaas
2	General and Application controls of Land Transport System
3	General and Application controls of Electricity Production and Billing system of STELCO
4	ITGC and specific control audit of FIYES system
5	General IT Controls of XPAT System
	Special Audits
1	Land sales by Housing Development Corporation (HDC).
2	Social Housing Program
3	Ad hoc assignment 1
4	Ad hoc assignment 2
5	Ad hoc assignment 3
6	Ad hoc assignment 4
7	Ad hoc assignment 5
8	Ad hoc assignment 6
	Performance Audits
1	Efficiency and Effectiveness of Border Control Measures
2	Economy and Efficiency of Airports Development and Operations
3	Climate Mitigation and Renewable Energy Transitions: ASPIRE Project
4	Efficiency and Effectiveness of Regulating Environmental Damages and Liabilities

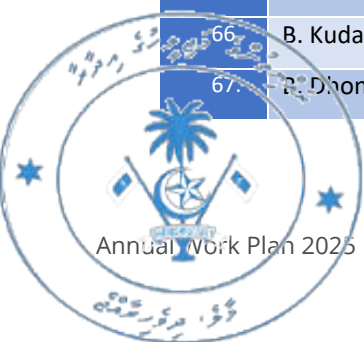


On-going engagements (as of 30th September 2024)

Accountable Government Agencies (Financial and Compliance Audit)	
1.	Maldives Customs Services (FY2020-FY2023)
2.	Maldives National University (FY 2018 – FY2023)
3.	Ministry of Transport And Civil Aviation (FY2019-FY2023)
4.	Ungoofaaru Regional Hospital (FY2022- FY2023)
5.	Maldives Islamic University (FY2019-2023)
6.	Ministry of Health (FY2022-FY2023)
7.	Ministry of Gender, Family and Social Services (FY2021-FY2023)
8.	Male' Group of Hospitals (IGMH, Dharumavantha & Vilimale Hospital) (FY2019-FY2023)
9.	Hulhumale' Hospital (FY2020-FY2023)
10.	Maldives Immigration (FY2019-FY2023)
11.	Ministry of Islamic Affairs (FY 2021-FY 2023)
12.	Ministry of Arts, Culture and Heritage (FY2021-FY2023)
13.	Maldives Correctional Service (FY2021-FY2023)
14.	National Disaster Management Authority (FY2021-FY2023)
15.	Ministry of Youth and Sports (FY 2018-2023)
16.	Ministry of Environment (FY2019-FY2023)
17.	Ministry of Economic Development (FY2022-FY2023)
18.	Maldives Police Service (FY2018-FY2023)
19.	Ministry of Higher Education (FY2022-FY2023)
20.	Department of Judicial Administration (FY2022-FY2023)
21.	Local Government Authority (FY2023)
22.	National Integrity Commission (FY 2023)
23.	Children's Ombudsperson's Office (FY 2023)
24.	Maldives National Defence Force (FY 2023)
25.	Ministry of National Planning, Housing and Infrastructure Financial Audit Report 2023 (FY2018-FY2023)
26.	Ministry of Home Affairs (FY2022-FY 2023)
27.	Ministry of Education (FY2018-FY2023)
28.	Ministry of Fisheries, Marine Resources and Agriculture (FY2019-FY2023)
29.	Kulhudhuffushi regional Hospital (FY2021- FY2023)
30.	Dr. Abdul Samad Memorial Hospital (FY 2022-FY2023)
31.	Addu Equatorial Hospital (FY2022-FY2023)
32.	Ministry of Defence (FY 2023)
33.	L. Gan Regional Hospital (FY2023)
34.	Maldives Media Council (FY 2023)
35.	Peoples Majilis (FY2022-FY 2023)



36.	National Social Protection Agency (FY2023)
37.	President's Office Compliance (FY 2023)
38.	Communication Authority of Maldives (FY 2023)
39.	Maldives Inland Revenue (FY 2023)
40.	Ministry of Foreign Affairs (FY2022-FY 2023)
41.	Judicial Service Commission (FY 2023)
42.	Employment Tribunal Compliance (FY 2023)
43.	Maldives Broadcasting Commission (FY2022-FY2023)
44.	Information Commissioner's Office (FY2022-FY2023)
45.	Ministry of Tourism (FY2022-FY 2023)
46.	Elections Commission (FY2022-FY2023)
47.	Civil Service Commission (FY2022- FY2023)
48.	Human Rights Commission (FY 2023)
49.	Ombudsperson's office for Transitional Justice (FY2022- FY2023)
50.	Ministry of Finance (FY2021-FY2023)
51.	Prosecutor General's Office (FY2022-FY 2023)
52.	Aviation Security Command (FY2022- FY2023)
	<i>Whole of Government Audits</i>
53.	State Consolidated Financial Statements (FY 2023)
54.	Statement of Public Debt (FY 2023)
55.	Statement of Government Guarantees (FY2023)
	<i>Public Funds (Financial and compliance Audit)</i>
56.	Zakat Fund (FY2022-FY2023)
57.	Sovereign Development Fund (FY2021-FY2023)
58.	T-CRF Covid Response Fund (FY2021-FY2023)
59.	Maldives Green Fund (FY2021-FY2023)
	<i>Donor Funded Projects</i>
60.	Reclamation by Dredging and Shore Protection Works in Addu City Financial Audit Report 2023
61.	Project Management Consultancy for Establishment of Water and Sewerage networks in 34 islands in the Maldives Financial Audit 2023
62.	Emergency Response to Covid-19 Pandemic (Phase 2) (2020-2023) – Ministry of Health Financial Audit Report 2024
63.	The Livelihood Enhancement of Small-Scale Farmers in SAARC Region Through Small Scale Agro-business Focusing on Value Chain Development Project – Ministry of Fisheries Financial Audit Report 2024
64.	Design and Build for Construction of Water Supply and Sewerage Facilities - Package 1 to Package 6 Financial Audit Report 2023
65.	Prevention of Marine Litter in the Lakshdweep Sea (PROMISE)
66.	B. Kudarikilu Harbour Reconstruction Project Financial Audit Report 2023
67.	P. Dhonfanu Harbour Reconstruction Project Audit Report 2023



68. B. Kihaadhoo Harbour Reconstruction project Financial Audit Report 2023

Audits of Fiscal Responsibility Statements

69. Debt strategy 2025-2027 Review Report

70. Fiscal Strategy 2025-2027 Review Report

71. Budget Position Report Reviews Report 2024

72. AG's Recommendation for Proposed Budget 2025

Local Council Audits (Financial and Compliance Audits)

73. F. Feealee Council Compliance Audit Report 2023

74. F. Magoodhoo Council Compliance Audit Report 2023

75. F. Nilandhoo Council Compliance Audit Report 2023

76. F. Atoll Council Compliance Audit Report 2023

77. F. Bileiydhoo Council Compliance Audit Report 2023

78. F. Dharanboodhoo Council Compliance Audit Report 2023

79. R. Atoll Council Compliance Audit Report 2023

80. R. Angolhitheemu Council Compliance Audit Report 2023

81. R. Fainu Council Compliance Audit Report 2023

82. R. Innamaadhoo Council Compliance Audit Report 2023

83. K. Kaashidhoo Council Compliance Audit Report 2022-2023

84. Dh. Atoll Council Financial Audit Report 2023

85. Dh. Rinbudhoo Council Financial Audit Report 2023

86. Lh. Naifaru Council Financial Audit Report 2023

87. Lh. Atoll Council Financial Audit Report 2023

88. Lh. Kurendhoo Council Financial Audit Report 2023

89. Lh. Hinnavaru Council Compliance Audit Report 2023

90. Lh. Olhuvelifushee Council Financial Audit Report 2023

91. ADh. Atoll Council Compliance Audit 2022-2023

92. B. Dharavandhoo Council Compliance Audit 2023

93. B. Dhonfanu Council Compliance Audit 2023

94. B. Kudarikilu Council Compliance Audit 2023

95. B. Maalhohu Council Compliance Audit 2023

96. K. Huraa Council Compliance Audit 2017, 2020-2023

97. AA. Atoll Council Financial Audit 2023

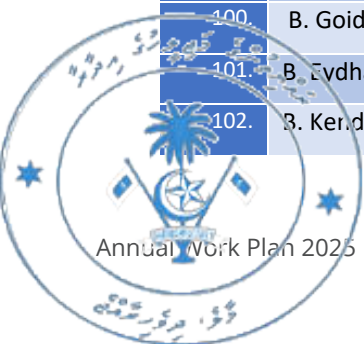
98. AA. Thoddoo Council Compliance audit 2023

99. B. Atoll Council Financial audit 2023

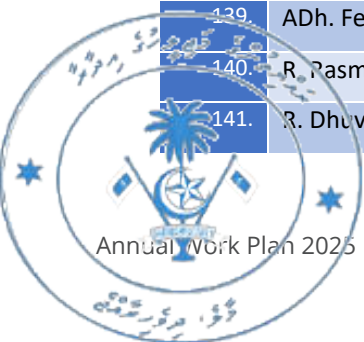
100. B. Goidhoo Council Compliance Audit 2023

101. B. Eydhafushee Council Compliance Audit 2023

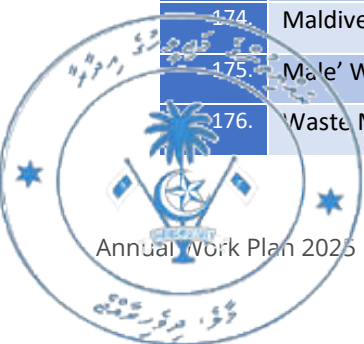
102. B. Keradhoo Council Compliance Audit 2023



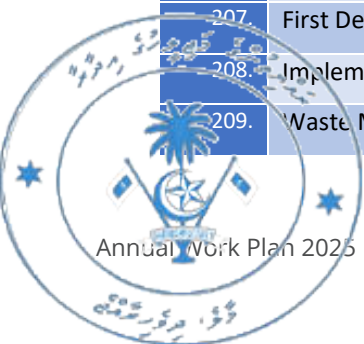
103.	Male Atoll Gaafaru Council Financial 2020-2022
104.	Male Atoll Guraidhoo Council 2020-2022
105.	N. Velidhoo Council, Financial Audit 2020-2021
106.	HA. Thuraakunu Council Financial Audit 2022
107.	HA. Uligam Financial Audit Council 2022
108.	K. Hinmafushi Council Financial Audit 2022
109.	K. Gulhi Council Financial Audit 2022-2023
110.	K. Maafushi Council Financial Audit 2020-2023
111.	Secretariat of the Dhidhdhoo Council 2022
112.	Secretariat of the Utheem Council 2022-2023
113.	Secretariat of the Vashafaru Council 2022
114.	Secretariat of the Filladhoo Council 2022
115.	R. Hulhudhuffaar Council 2020
116.	R. Kinolhas Council 2020
117.	R. Maduvvari Council 2020
118.	R. Meedhoo Council 2020
119.	R. Vaadhoo Council 2020
120.	K. Thulusdhoo Council Financial Audit 2020-2022
121.	HA.Muraidhoo Council Financial Audit 2022
122.	HA. Baarashu Council Financial Audit 2022
123.	ADH. Mahibadhoo Council Financial Audit 2022
124.	ADh. Omadhoo Council Financial Audit 2022
125.	ADh Kunburudhoo Council Financial Audit 2022
126.	K. Atoll Council Compliance Audit 2020-2023
127.	Hdh.Hanimadhoo Council Compliance Audit 2022-2023
128.	G.Dh Fiyoaree Council 2022
129.	GA. Dhaandhoo Council 2022
130.	Addu City Council 2022-2023
131.	GDh. Atoll Council Financial Audit Report 2023
132.	GDh. Thinadhoo Council Financial Audit Report 2023
133.	GA. Atoll Council Financial Audit Report 2023
134.	Fuvammulaku City Council Financial Audit Report 2023
135.	HDh. Kulhudhuffushi City Council Financial Audit Report 2023
136.	HDh. Atoll Council Financial Audit Report 2022-2023
137.	HDh. Vaikaradhoo Council Financial Audit Report 2023
138.	K. Dhiffushee Council 2022
139.	ADh. Fenfushee Council 2022
140.	R. Pasmaadhoo Council Financial Audit Report 2023
141.	R. Dhuvaafaru Council Financial Audit Report 2023



142.	V. Atoll Council Financial Audit Report 2023
143.	N. Atoll Council Financial Audit Report 2023
144.	N. Holhudhoo Council Financial Audit Report 2023
145.	L. Dhanbidhoo Council Financial Audit Report 2023
146.	L. Fonadhoo Council Financial Audit Report 2023
147.	L. Gamu Council Financial Audit Report 2023
148.	L. Hithadhoo Council Financial Audit Report 2023
149.	L. Kalaidhoo Council Financial Audit Report 2023
150.	L. Kunahandhoo Council Financial Audit Report 2023
151.	L. Maabaidhoo Council Financial Audit Report 2023
152.	L. Maamendhoo Council Financial Audit Report 2023
153.	L. Maavashu Council Financial Audit Report 2023
154.	L. Mundoo Council Financial Audit Report 2023
155.	M. Atoll Council Financial Audit Report 2023
156.	M. Maduvvaree Council Financial Audit Report 2023
157.	M. Naalaafushee Council Financial Audit Report 2023
158.	M. Raiymandhoo Council Financial Audit Report 2023
159.	Th. Atoll Council Financial Audit Report 2023
160.	Th. Kinbidhoo Council Financial Audit Report 2023
161.	HA. Atoll Council Financial Audit Report 2023
162.	Sh. Atoll Council Financial Audit Report 2023
163.	Sh. Lhaimagu Council Financial Audit Report 2023
164.	Sh. Maaungoodhoo Council Financial Audit Report 2023
165.	Sh. Narudhoo Council Financial Audit Report 2023
166.	Sh. Noomaraa Council Financial Audit Report 2023
167.	Male City Council 2018-2023
168.	Th. Veymandoo Councils Audit 2023
169.	Th. Madifushi Council Audit 2022
	<i>Audit of Information Systems</i>
170.	IGMH_HINAI-(Amin & Revenue Cycle Mgt Module) Information System Audit Report
171.	General IT Controls and Application Control Reviews of Viya Module Information System Audit Report
172.	ITGC reviews of BandeyriPay module under Banderi Portal Information System Audit Report
173.	Specific ITGC of Aasandha Audit_Performance Audit
	<i>Audits of State – Owned Enterprises</i>
174.	Maldives Fund Management Corporation Ltd. Review 2021-2023
175.	Male' Water and Sewerage Company Pvt Ltd Review 2021-2023
176.	Waste Management Corporation Review 2021



177.	Housing Development Corporation Reviews And AUPs Report 2021-2023
178.	Maldives Inflight Catering Pte Ltd Reviews And AUPs Report 2023
179.	Prevention of Marine Litter in the Lakshdweep Sea (PROMISE) Financial Audit Report 2023
180.	SME Development Finance Corporation Reviews And AUPs Report 2023
181.	Maldives Tourism Development Corporation Reviews And AUPs Report 2023
182.	Maldives Transport and Contracting Company Reviews And AUPs Report 2023
183.	State Trading Organization Reviews And AUPs Report 2023
	<i>Special Audits</i>
184.	Special audit on expat-Work Visa
185.	Special audit of National Diagnostic Service Centre project (Dharumavantha Hospital)
186.	Special Audit of AA.Maalhos Council
187.	Special audit of State Electric Company Ltd - Procurement of Goods and Services
188.	Special audit of Gulhifalhu Reclamation Project
189.	Special audit of Fenaka Corporation Ltd -Fuel procurement
190.	Special audit of Maldives Integrated Tourism Development Corporation - L.Barasdhoos Project
191.	Special audit of Islands Leased by Ministry of Fisheries and Agriculture
192.	Special Audit of Fenaka Corporation Limited (Procurement, Recruectem, Debt Management)
193.	Road Development Corporation Limited (Procurement and projects)
194.	Special Audit of Maldives State Shipping (2021-2023)
195.	Special Audit of Maldives Floating City Project
196.	Special audit of Fuel Stock Management of STO & FSM
197.	Special Audit of SME Development Finance Corporation
198.	Special Audit of Regional Airports Company Limited
	<i>Special Assessment Reviews</i>
199.	Review of Financial Compensation given by the Government -2022-2023
200.	Review of Land Reclamation Projects of HDC -2023
201.	Review of write-off and waiver of Government receivables - 2023
202.	Review of Thilamale Bridge Project
203.	Assessment on Financial Damages claimed by Coral Boulevard Development Pvt Ltd
204.	Assessment on Financial Damages Claimed by Safety at Sea Logistic Limited
	<i>Performance Audits</i>
205.	Performance Audit of National Health Insurance Scheme
206.	Service delivery of Male' city council
207.	First Degree Grant Scheme
208.	Implementation of Sustainable Development Goals of Sewerage Service (SDG 6)
209.	Waste Management of Greater Male' area



210.	Monitoring of the protected areas
211.	Service Delivery of Ministry of Transport and Civil Aviation
212.	Performance Audit n the Northern Fisheries Sector
213.	Effectiveness of initiatives to alleviate poverty in Maldives
214.	Performance Audit on the use of pesticides and fertilizers in Agriculture
215.	Prosecutor General's Office Performance Audit Report 2024
216.	Service coordination for people with developmental disabilities
217.	Performance audit on Effectiveness of Cooperative Societies
218.	Climate Scanner
219.	Climate Change Adaptation Plan
220.	Review on Road Congestion of Male' City





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جے ڈی آر 2: ایس ایم ایچ سرسہ کی آئی ڈی 2025 و سہ اراکوں کو فراہم کرنے کے لیے
ڈی جی آر ایچ کے ذریعے سرسہ کی آئی ڈی فراہم کرنے کے لیے

ڈی جی آر ایچ کے ذریعے



1243 تہذیب و ثقافت کے شعبے کی رپورٹ

تہذیب و ثقافت کے شعبے کی رپورٹ 2025 کے لیے منظور شدہ بجٹ اور حتمی اخراجات کی تفصیلات

2025 کے لیے منظور شدہ	2025 کے لیے منظور شدہ	2025 کے لیے منظور شدہ	تہذیب و ثقافت کے شعبے کی رپورٹ
تہذیب و ثقافت کے شعبے کی رپورٹ	تہذیب و ثقافت کے شعبے کی رپورٹ	تہذیب و ثقافت کے شعبے کی رپورٹ	(1)
-	78,450,162	78,450,162	تہذیب و ثقافت کے شعبے کی رپورٹ
14,950,000	36,047,150	21,097,150	تہذیب و ثقافت کے شعبے کی رپورٹ
14,950,000	114,497,312	99,547,312	تہذیب و ثقافت کے شعبے کی رپورٹ

تہذیب و ثقافت کے شعبے کی رپورٹ

-	52,160,608	52,160,608	تہذیب و ثقافت کے شعبے کی رپورٹ	210
-	1,607,368	1,607,368	تہذیب و ثقافت کے شعبے کی رپورٹ	213
-	8,221,368	8,221,368	تہذیب و ثقافت کے شعبے کی رپورٹ	221
-	622,417	622,417	تہذیب و ثقافت کے شعبے کی رپورٹ	222
-	13,239,387	13,239,387	تہذیب و ثقافت کے شعبے کی رپورٹ	223
-	776,382	776,382	تہذیب و ثقافت کے شعبے کی رپورٹ	225
-	1,622,850	1,622,850	تہذیب و ثقافت کے شعبے کی رپورٹ	226
-	199,782	199,782	تہذیب و ثقافت کے شعبے کی رپورٹ	228
-	78,450,162	78,450,162	تہذیب و ثقافت کے شعبے کی رپورٹ	

تہذیب و ثقافت کے شعبے کی رپورٹ

14,950,000	34,000,000	19,050,000	تہذیب و ثقافت کے شعبے کی رپورٹ	421
-	2,047,150	2,047,150	تہذیب و ثقافت کے شعبے کی رپورٹ	423
36,047,150	36,047,150	21,097,150	تہذیب و ثقافت کے شعبے کی رپورٹ	

تہذیب و ثقافت کے شعبے کی رپورٹ

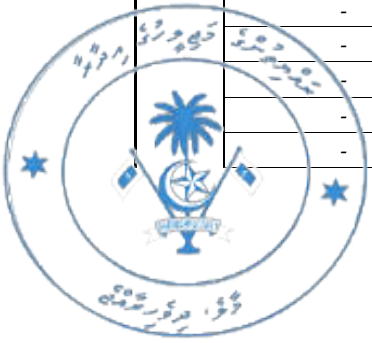
-	23,308,648	23,308,648	تہذیب و ثقافت کے شعبے کی رپورٹ	210
-	28,851,960	28,851,960	تہذیب و ثقافت کے شعبے کی رپورٹ	212
-	52,160,608	52,160,608	تہذیب و ثقافت کے شعبے کی رپورٹ	

تہذیب و ثقافت کے شعبے کی رپورٹ

-	22,962,400	22,962,400	تہذیب و ثقافت کے شعبے کی رپورٹ	211
-	346,248	346,248	تہذیب و ثقافت کے شعبے کی رپورٹ	211001
-	23,308,648	23,308,648	تہذیب و ثقافت کے شعبے کی رپورٹ	211002

تہذیب و ثقافت کے شعبے کی رپورٹ

-	2,826,000	2,826,000	تہذیب و ثقافت کے شعبے کی رپورٹ	212
-	564,000	564,000	تہذیب و ثقافت کے شعبے کی رپورٹ	212002
-	462,600	462,600	تہذیب و ثقافت کے شعبے کی رپورٹ	212005
-	4,434,000	4,434,000	تہذیب و ثقافت کے شعبے کی رپورٹ	212008
-	5,652,000	5,652,000	تہذیب و ثقافت کے شعبے کی رپورٹ	212009
-	-	-	تہذیب و ثقافت کے شعبے کی رپورٹ	212014
-	270,000	270,000	تہذیب و ثقافت کے شعبے کی رپورٹ	212017
-	14,211,360	14,211,360	تہذیب و ثقافت کے شعبے کی رپورٹ	212024
-	432,000	432,000	تہذیب و ثقافت کے شعبے کی رپورٹ	212027
-	-	-	تہذیب و ثقافت کے شعبے کی رپورٹ	212999



-	13,239,387	13,239,387	جیو ٹیوا
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225 میری پبلک ٹیچنگ ایجوکیشنل سروسز

-	-	-	سٹاف کی تنخواہیں، فیس، کتب، اور دیگر ضروریات کے لیے	225001
-	187,323	187,323	ٹیکسٹ بک اور دیگر تعلیمی مواد کے لیے	225002
-	55,651	55,651	اساتذہ کی تنخواہیں اور دیگر سروسز	225003
-	13,380	13,380	اساتذہ کی تنخواہیں اور دیگر سروسز	225004
-	437,528	437,528	اساتذہ کی تنخواہیں اور دیگر سروسز	225005
-	82,500	82,500	اساتذہ کی تنخواہیں اور دیگر سروسز	225006
-	776,382	776,382	جیو ٹیوا	

226 ڈیپارٹمنٹل سروسز اور دیگر سروسز

-	582,200	582,200	اساتذہ کی تنخواہیں اور دیگر سروسز	226002
-	113,000	113,000	اساتذہ کی تنخواہیں اور دیگر سروسز	226006
-	80,000	80,000	اساتذہ کی تنخواہیں اور دیگر سروسز	226007
-	25,000	25,000	اساتذہ کی تنخواہیں اور دیگر سروسز	226008
-	25,000	25,000	اساتذہ کی تنخواہیں اور دیگر سروسز	226009
-	465,500	465,500	اساتذہ کی تنخواہیں اور دیگر سروسز	226010
-	85,000	85,000	اساتذہ کی تنخواہیں اور دیگر سروسز	226014
-	46,000	46,000	اساتذہ کی تنخواہیں اور دیگر سروسز	226015
-	201,150	201,150	اساتذہ کی تنخواہیں اور دیگر سروسز	226016
-	1,622,850	1,622,850	جیو ٹیوا	

228 سروسز اور دیگر سروسز

-	199,782	199,782	اساتذہ کی تنخواہیں اور دیگر سروسز	228007
-	199,782	199,782	جیو ٹیوا	

271 ایجوکیشنل سروسز اور دیگر سروسز

14,950,000	34,000,000	19,050,000	اساتذہ کی تنخواہیں اور دیگر سروسز	271003
14,950,000	34,000,000	19,050,000	جیو ٹیوا	

423 پبلک سروسز اور دیگر سروسز

-	257,500	257,500	اساتذہ کی تنخواہیں اور دیگر سروسز	423001
-	116,200	116,200	اساتذہ کی تنخواہیں اور دیگر سروسز	423002
-	4,000	4,000	اساتذہ کی تنخواہیں اور دیگر سروسز	423004
-	10,000	10,000	اساتذہ کی تنخواہیں اور دیگر سروسز	423006
-	533,431	533,431	اساتذہ کی تنخواہیں اور دیگر سروسز	423007
-	1,119,019	1,119,019	اساتذہ کی تنخواہیں اور دیگر سروسز	423008
-	7,000	7,000	اساتذہ کی تنخواہیں اور دیگر سروسز	423999
-	2,047,150	2,047,150	جیو ٹیوا	



