

AUDITOR GENERAL'S OFFICE
AUDITORS' REPORT AND FINANCIAL STATEMENTS
31 DECEMBER 2007

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
THE PUBLIC ACCOUNTS COMMITTEE OF THE PEOPLE'S MAJLIS**

We have audited the accompanying income & expenditure of Auditor General's office for the year ended 31 December 2007.

This report is made solely to the Public Accounts Committee of the People's Majlis of the Maldives mandated under the Audit Act 04/2007. Our audit work has been undertaken so that we might state to the members of the committee those matters we are required to state to them in an auditors' report and for no other purpose. Therefore, we do not accept or assume responsibility to anyone other than the committee and the members of the committee as a body, for our audit work, for this report, or for the opinions we have formed.

Management's Responsibility for the Financial Statements

The management of the Auditor General's Office is responsible for the preparation and fair presentation of these financial statements in accordance with Government Financial Regulations, Employees Regulation and Government Budgetary Procedures issued by the Government. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

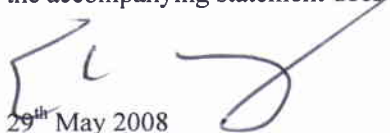
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the income & expenditure of the Auditor General's Office for the year ended 31 December 2007.

We have also examined the statement prepared by the Auditor General's Office showing the number of assignments carried out during the year 31st December 2007 against the annual work plan with explanations for any failure to meet the target assignments, and nothing has come to our attention that causes us to believe that the accompanying statement does not give a true and fair view.


29th May 2008
Male'

Auditor General's Office
INCOME & EXPENDITURE STATEMENT
For the Year ended 31 December 2007

	Budgeted	Additions	Deductions	Adjusted	Actual	Variance
	2007	2007	2007	2007	2007	(Over)/Under
	Rf	Rf	Rf	Rf	Rf	2007
						Rf
INCOME						
Funds Granted by the Government.	15,857,098	2,653,695	4,542,592	13,968,202	13,968,202	-
Less:EXPENDITURE						
01 Staff Remuneration	7,805,310	382,681	1,356,417	6,831,574	5,067,546	1,764,028
03 Sea & Air Transportation	702,398	13,070	-	715,468	376,664	338,804
04 Office Equipments	271,540	95,000	35,000	331,540	253,985	77,555
05 Repair & Maintenance	126,600	105,000	-	231,600	173,490	58,110
06 Carrying costs of item, communication & other services	1,856,755	70,000	235,000	1,691,755	741,345	950,410
08 Government subsidies, grants and subscription	4,351,340	1,175,171	2,173,020	3,353,491	2,282,724	1,070,767
09 Expenditure on expensive Items, Land & Buildings	743,155	812,774	743,155	812,774	603,159	209,614
	15,857,098	2,653,695	4,542,592	13,968,202	9,498,914	4,469,288
Total Funds Granted by the Government	13,968,202					
Total Expenditure during the year				(9,498,914)		
Surplus payable to the Government				4,469,288		

The Auditor General is responsible for the preparation and presentation of the Income & Expenditure account.

Signed for and on behalf of the Auditor General's Office by,

Name of the Authorised Officer

AHMED NIZAR

MOHAMED HUSSAIN

Signature

The Notes on pages 03 through 07 form an integral part of the Income & Expenditure Account.

29th May 2008

Male'



Auditor General's Office
NOTES TO THE INCOME & EXPENDITURE ACCOUNT
For the Year ended 31 December 2007

	Budgeted	Additions	Deductions	Adjusted	Actual	Variance
	2007	2007	2007	2007	2007	(Over)/Under
	Rf	Rf	Rf	Rf	Rf	2007
						Rf
01 Staff Remuneration						
1.01 Salaries	4,819,920	257,681	1,356,417	3,721,184	2,712,595	1,008,590
1.03 Over Time	168,007	-	-	168,007	173,698	(5,691)
1.04 Higher Education Allowance	133,473	-	-	133,473	176,371	(42,898)
1.05 Technical Allowance	159,912	-	-	159,912	104,982	54,930
1.06 Allowance for Serving the government longer	250,131	-	-	250,131	241,292	8,839
1.07 Ramazan benefits	109,200	-	-	109,200	88,000	21,200
1.08 Medical & Domestic market allowance	21,600	125,000	-	146,600	126,909	19,691
1.10 Salary increment allowance	10,860	-	-	10,860	8,820	2,040
1.12 Allowance based on the job	1,711,272	-	-	1,711,272	1,338,729	372,544
1.13 Monetary food allowance	74,400	-	-	74,400	17,304	57,096
1.14 Allowance for members of various commities	27,000	-	-	27,000	-	27,000
1.15 Non-Resident Allowance	11,740	-	-	11,740	6,772	4,968
1.16 Non-Resident Travel Allowance	25,800	-	-	25,800	19,182	6,618
1.18 Over Time during Holidays	-	-	-	-	12,157	(12,157)
1.19 Allowance for performing tasks outside the job scope	1,995	-	-	1,995	1,995	-
1.20 Allowance for cancellation of annual leave	100,000	-	-	100,000	38,742	61,258
1.21 Other allowances.	180,000	-	-	180,000	-	180,000
	7,805,310	382,681	1,356,417	6,831,574	5,067,546	1,764,028
03 Sea & Air Transportation						
3.01 Domestic Sea Transportation	181,000	-	-	181,000	83,594	97,406
3.02 Travel abroad	422,698	13,070	-	435,768	216,976	218,792
3.05 Domestic Land Transportation	48,000	-	-	48,000	38,069	9,931
3.06 Domestic Air Transportation	50,700	-	-	50,700	38,025	12,675
3.07 Other travel/transportation	-	-	-	-	-	-
	702,398	13,070	-	715,468	376,664	338,804



Auditor General's Office
NOTES TO THE INCOME & EXPENDITURE ACCOUNT
For the Year ended 31 December 2007

	Budgeted	Additions	Deductions	Adjusted	Actual	Variance
	2007	2007	2007	2007	2007	(Over)/Under
	Rf	Rf	Rf	Rf	Rf	2007
						Rf
04 Office Equipment						
4.01 Stationeries	165,000	70,000	-	235,000	199,249	35,751
4.02 Fuel	3,500	-	-	3,500	204	3,296
4.03 Electricity	900	-	-	900	70	831
4.05 Cloths for Curtain, Flags, Table covers etc	55,000	-	35,000	20,000	-	20,000
4.06 Food Provided during office work	5,840	10,000	-	15,840	16,300	(460)
4.08 Office decoration	6,800	-	-	6,800	150	6,650
4.09 Cleaning equipments	13,000	5,000	-	18,000	10,945	7,055
4.10 Small equipment	13,000	-	-	13,000	10,143	2,857
4.14 IT Equipment	7,500	10,000	-	17,500	16,208	1,292
4.15 Other items	1,000	-	-	1,000	716	284
	271,540	95,000	35,000	331,540	253,985	77,555
05 Repairs and Maintenance						
5.01 Maintenance of building	70,000	99,000	-	169,000	143,646	25,354
5.02 Repair of machinery and equipments	46,100	-	-	46,100	12,120	33,980
5.03 Repair of vehicles	6,500	-	-	6,500	5,204	1,296
5.06 Repair of furniture	4,000	6,000	-	10,000	12,520	(2,520)
	126,600	105,000	-	231,600	173,490	58,110



Auditor General's Office
NOTES TO THE INCOME & EXPENDITURE ACCOUNT
For the Year ended 31 December 2007

	Budgeted	Additions	Deductions	Adjusted	Actual	Variance
	2007	2007	2007	2007	2007	(Over)/Under
	Rf	Rf	Rf	Rf	Rf	2007
						Rf
06 Carrying costs of items, communication, other services						
6.01 Carrying cost of items	36,000	-	-	36,000	36,304	(304)
6.02 Telephone, fax, telex	199,125	-	-	199,125	176,889	22,236
6.03 Postage and messaging	8,000	5,000	-	13,000	9,258	3,742
6.04 Electricity	612,000	-	-	612,000	184,939	427,061
6.05 Rent of buildings	324,000	-	-	324,000	88,364	235,636
6.06 Meetings, workshops, seminars	55,000	-	-	55,000	18,772	36,228
6.08 Printing to create public awareness	10,000	-	-	10,000	6,425	3,575
6.09 Lease line and internet	204,000	-	-	204,000	128,140	75,860
6.10 Laundry fees	2,000	-	-	2,000	74	1,926
6.11 Rent of equipments	4,000	-	-	4,000	92	3,908
6.13 Announcements, subscriptions, advertisements	27,500	60,000	-	87,500	63,704	23,796
6.14 Annual fees to the government	4,080	-	-	4,080	4,176	(96)
6.15 Visa fee and work permit fee and ID cards for expatriates	6,300	-	-	6,300	5,026	1,274
6.16 Cleaning fees	102,000	-	79,350	22,650	2,710	19,940
6.18 Consultancy and translation fees	232,750	-	150,650	82,100	-	82,100
6.19 Medical expenses for illness or damages during office duty	3,000	-	-	3,000	205	2,795
6.21 Hospitality for guests	10,000	5,000	5,000	10,000	10,922	(922)
6.24 Bank charges and interest	6,000	-	-	6,000	3,450	2,550
6.25 Other services	11,000	-	-	11,000	1,896	9,104
	1,856,755	70,000	235,000	1,691,755	741,345	950,410
08 Government subsidies, grants and subscriptions						
8.06 Subscription for foreign organisations and institutions	12,200	12,851	12,200	12,851	12,851	-
8.07 Government's monetary awards and recognitions	5,000	-	-	5,000	-	5,000
8.12 Scholarship and fellowship	2,324,640	1,162,320	1,162,320	2,324,640	2,208,806	115,834
8.14 Domestic training	1,997,000	-	998,500	998,500	50,357	948,143
8.15 Courses conducted domestically	2,000	-	-	2,000	-	2,000
8.17 Medical check-up for those going abroad on scholarships	10,500	-	-	10,500	10,710	(210)
	4,351,340	1,175,171	2,173,020	3,353,491	2,282,724	1,070,767

Auditor General's Office
NOTES TO THE INCOME & EXPENDITURE ACCOUNT
For the Year ended 31 December 2007

	Budgeted	Additions	Deductions	Adjusted	Actual	Variance
	2007	2007	2007	2007	2007	(Over)/Under
	Rf	Rf	Rf	Rf	Rf	2007
						Rf
09 Expenditure on expensive items, land and building						
9.01 Furniture	230,000	74,205	230,000	74,205	73,121	1,084
9.03 Machinery and heavy equipments	450,000	551,640	450,000	551,640	375,390	176,250
9.04 Reference books	14,000	3,405	14,000	3,405	3,405	-
9.05 Vehicles	34,500	34,000	34,500	34,000	1,720	32,280
9.08 Tools	4,655	1,663	4,655	1,663	1,663	-
9.11 Buildings	-	134,811	-	134,811	134,811	-
9.12 Communication equipments	10,000	13,050	10,000	13,050	13,050	-
	743,155	812,774	743,155	812,774	603,159	209,614



Auditor General's Office
NOTES TO THE INCOME & EXPENDITURE ACCOUNT
For the Year ended 31 December 2007

- 10 The following bank accounts have been maintained at Maldives Monetary Authority & The Bank of Maldives Plc for specific purposes.

A/C No.	Purpose	Balance as at	Balance as at
		31.12.2007	31.12.2007
		\$	Rf
0151	To collect registration fees & fines	-	5,501
0245	To pay unclaimed salaries.	-	1,294
1835	To meet costs for developing knowledge & attending seminars - funded by Asian Development Bank	-	14,810
0872	To spend for activities under Institutional Development and capacity building project. - funded by The World Bank	50,000	-
7708-383008-00	To pay salary & other operational expenses to Addu office	-	(687)



Appendix 1

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Appendix 1

1 - Regulatory Audits completed during 2007

No	Office	Audit Year	Start Date	Finished date
1	Ministry of Environment Energy & Water	2005	26.06.2006	16.01.2007
2	Criminal Court	2005	02.11.2006	21.01.2007
3	Maafanu Office Ward	2005	01.05.2006	24.01.2007
4	Ministry of Education "Raajethereyge School thaka behey bai" a/c no 1793,1974,1795,1796,1797	2003	23.08.2004	14.02.2007
5	Southern Regional Office	2004,2005	19.06.2006	15.02.2007
6	S. Gan/ Maldives Customs Service	2005	28.05.2006	27.02.2007
7	Attorney Generals Office	2005	04.06.2006	06.03.2007
8	Ministry of Education "Male' School Imarai Kurun" a/c no.47	2003, 2004,2005	08.01.2006	12.03.2007
9	S. Maradhoo Feydhoo Office	2004	23.08.2006	12.03.2007
10	Muhibudheen School	2004	20.07.2006	15.03.2007
11	Regional Airports	2004	06.10.2005	18.03.2007
12	Department of Penitentiary and rehabilitation Services	2004	15.09.2005	21.03.2007
13	Ministry of Planning and National Development	2005	15.08.2006	21.03.2007
14	Family Court	2005	15.01.2007	22.03.2007
15	Hithadhoo Court	2005	02.04.2006	27.03.2007
16	Maldives Customs Services	2001,2002,2003	02.04.2006	03.04.2007
17	S. Atoll Educational Centre	2005	08.05.2006	08.04.2007
18	S. Maradhoo Office	2005	04.09.2006	21.05.2007
19	A/c 713 Construction of Isand schools operated by the Government	2004	08.11.2005	09.04.2007
20	Faculty of Engineering Technology	2005	30.10.2006	26.04.2007
21	Indhira Gandhi Memorial Hospital	2004,2005	12.12.2005	29.04.2007
22	Law commission of The Maldives	2005	20.04.2006	30.04.2007
23	Ministry of Fisheries Agriculture and Marine Resources	2004,2005	30.10.2005	03.05.2007
24	Civil Courts	2005	27.09.2006	02.05.2007
25	Environment Research centre	2005	20.09.2006	07.05.2007
26	Supreme Council for Islamic Affairs	2004,2005	09.07.2006	10.05.2007
27	Regional Development Office(South)	2005	18.04.2005	13.05.2007
28	Telecommunication Authority of Maldives	2004,2005	21.11.2006	17.05.2007
29	Hilaaleege	2005,2006	12.10.2006	17.05.2007
30	Environment Section	2005	26.06.2006	21.05.2007
31	S. Hithadhoo Office	2004	02.01.2006	22.05.2007

No	Office	Audit Year	Start Date	Finished date
32	S. MAradhoo Court	2005	04.09.2006	23.05.2007
33	Education Development Centre	2004	11.05.2007	25.06.2007
34	Statistics Section a/c no. 1781	2004	21.09.2005	15.07.2007
35	Department of Public Examination	2005	13.11.2006	24.07.2007
36	S. Hithadhoo College Campus	2005	10.07.2006	23.07.2007
37	G.Dh Thinadhoo Court	2004	01.03.2006	05.08.2007
38	Marine Research Centre	2005,2006	14.01.2007	06.08.2007
39	Voice of Maldives	2004-2006	28.08.2006	08.08.2007
40	S. Maradhoo Feydhoo Court	2005,2006	30.01.2007	14.08.2007
41	S. Hithadhoo Regional Hospital	2004	28.12.2005	14.08.2007
42	S. Feydhoo School	2004	03.07.2005	15.08.2007
43	Irushaadhiiyaa School	2005	25.09.2006	16.05.2007
44	National Centre for the Arts	2006	10.05.2007	23.08.2007
45	Criminal Court	2006	10.04.2007	02.09.2007
46	Hulhumale' Hospital	2005	20.07.2006	02.09.2007
47	Islamiyya School	2005	17.09.2006	23.09.2007
48	Feydhoo Office	2005	28.11.2006	04.10.2007
49	S. Gamu Youth and Sports Centre	2005	15.05.2006	01.10.2007
50	Ministry of Housing and Urban Development	2005,2006	15.04.2007	19.10.2007
51	Youth Centre	2006	11.04.2007	21.10.2007
52	S. Maradhoo School	2006	13.05.2007	23.10.2007
53	S. Maradhoo Health Centre	2006	13.05.2007	24.10.2007
54	Feydhoo Court	2006	03.01.2007	01.11.2007
55	S. Feydhoo Health Centre	2006	03.01.2007	04.11.2007
56	Imadhuddin School	2004,2005	05.07.2006	08.11.2007
57	Hithadhoo School	2005,2006	16.01.2007	07.11.2007
58	Aminiyya School	2005	24.05.2006	02.11.2007
59	Ministry of Home Affairs	2004,2006	08.04.2007	27.11.2007
60	Maradhoo Feydhoo School	2005,2006	02.04.2007	29.11.2007
61	Vilingilee Health centre	2005,2006	15.02.2007	22.11.2007
62	Thauleemaai behey gaumee majilis	2006	31.05.2007	12.12.2007
63	Telecommunication Authority of the Maldives	2006	06.05.2007	13.12.2007
64	National Centre for Information Technology	2006	17.04.2007	25.12.2007
65	Department of Immigration and Emigration	2004	19.02.2006	25.12.2007
66	Maldivian High commission in India	2004,2005	21.12.2006	27.12.2007
67	National Fund for Higher Education and Training (a/c no. 664)	2004-2006	05.09.2007	
68	Office of the Commissioner of Elections	2005,2006	10.05.2007	27.12.2007
69	Department of Inland Revenue	2006	29.04.2007	30.12.2007

2- Regulatory Audits Pending

No	Office	Audit Year	Start Date	Remarks
1	Ministry of Construction and Public Infrastructure	2006	01.07.2007	All these audits not able to be completed in 2007 will now be linked to the audits that would be completed as per Strategic Audit Plan 2008.
2	National Centre for Historic and Linguistic Research	2006	19.07.2007	
3	A.A Atoll Office	2004	26.02.2006	
4	Ministry of Higher Education, Employment and Labor	2005	08.05.2006	
5	Faculty of Health Sciences	2005	31.01.2005	
6	Ministry of Information and Arts	2005	02.01.2007	
7	National Library	2006	28.03.2007	
8	Department of Immigration and Emigration	2006	14.05.2007	
9	Ministry of Youth and Sports	2006	17.05.2007	
10	Ministry of Economic Development and Trade	2005	23.01.2007	
11	Foreign Investment Services Bureau	2005	21.01.2007	
12	Audit Office	2006	13.06.2007	
13	Attorney General's Office	2006	12.07.2007	
14	National Narcotics Control Bureau	2006	08.08.2007	
15	Dharumavantha School	2004,2005	28.03.2006	
16	Kalaafaanu School	2004,2005	21.05.2006	
17	Ghiyaasuddin School	2004, 2005,2006	27.02.2007	
18	Ministry of Foreign Affairs	2005	07.11.2006	
19	Ministry of Atolls Development	2006	15.04.2007	
20	Television Maldives	2004, 2005,2006	18.02.2007	
21	Ministry of Finance and Treasury Special Audit	2006	18.04.2007	
22	Ministry of Finance and Treasury	2006	19.07.2007	
23	Addu magu hedhumaai behey bai	2004	22.06.2005	
24	G.Dh. Thinadhoo Office	2004	18.02.2005	
25	G.Dh. Regional Hospital	2004	18.02.2005	
26	G.Dh. Atoll Office	2004	18.02.2005	
27	G.Dh. Thinadhoo Campus	2004	19.02.2006	
28	G.Dh. Atoll Education Centre	2004	19.02.2006	
29	S. Atoll Education centre	2006	17.09.2007	
30	Addu Atoll Atholhu Office	2005,2006	30.11.2006	
31	S. Feydhoo School	2006	01.10.2007	
32	G.A. Atoll Office	2005	03.01.2007	
33	G.A. Atoll Education centre	2005	03.01.2007	
34	G.A. Atoll Hospital	2005	03.01.2007	
35	G.A. Vilingili Office	2005	03.01.2007	
36	Gan balahattaa unit	2002	16.10.2005	
37	S. Gan Meteorology Office	2006	05.06.2007	
38	Maradhoofeydhoo office	2005,2006	05.06.2007	

No	Office	Audit Year	Start Date	Remarks
39	Hulhudhoo School	2006	05.06.2007	All these audits not able to be completed in 2007 will now be linked to the audits that would be completed as per Strategic Audit Plan 2008.
40	Hulhudhoo Court	2006	05.06.2007	
41	Shamsuddin School	2006	06.06.2007	
42	Hulhudhomeedhoo Health centre	2005,2006	05.06.2007	
43	Medhoo Office	2005,2006	05.06.2007	
44	Meedhoo Court	2005,2006	05.06.2007	
45	S. Atoll School	2005,2006	05.06.2007	
46	S. Hulhudhoo Office	2005,2006	14.06.2007	
47	S. Hithadhoo court	2006	04.07.2007	
48	S. Maradhoo Office	2006	25.08.2007	
49	S. hithadhoo Office	2006	07.08.2007	
50	Muhibbuddin School	2006	02.10.2007	
51	Hithadhoo Campus	2006	08.10.2007	
52	Gn. Atoll Office	2006	17.10.2007	
53	Regional Drug Rehabilitation centre	2005,2006	29.10.2007	
54	Regional Development Projects' Office (South)	2006	09.08.2007	

3 - FINANCIAL AUDITS COMPLETED

No	Office	Audit Year	Start Date	Finished date
1	Maldives Ports Authority	2003, 2004, 2005	31.08.2005 18.05.2006	16.01.2007
2	Maldives Monetary Authority	2006	14.03.2007	16.07.2007
3	Maldives Post Ltd	2005		17.07.2007
4	Nasandura Palace Hotel	2004,2005	31.10.2006	22.08.2007
5	Physical Facilities development Section	2005	26.11.2006	
6	Government Employees Provident Fund	2006	15.07.2007	02.10.2007

4- FINANCIAL AUDITS PENDING

No	Office	Audit Year	Start Date	Remarks
1	Maldives Airports Company Ltd	2004	15.01.2006	All these audits not able to be completed in 2007 will now be linked to the audits that would be completed as per Strategic Audit Plan 2008.
2	Maldives Airports Company Ltd	2005	15.01.2006	
3	Maldives Airports Company Ltd	2006	16.09.2007	
4	Sifainge Ekuveri Kunfuni	2004-2005	03.09.2006	
5	State Electric Company Ltd	2005	22.05.2006	
6	Public Works Services	2006	22.07.2007	
7	Maldives Post Ltd	2006	16.09.2007	
8	Maldives Monetary Authority	2007	02.12.2007	

5- PROJECT CONTRACT AUDITS COMPLETED

No	Office	Audit Year	Start Date	Finished date
1	Outer Island Electrification Project	2005	27.09.2006	29.01.2007
2	Support to Mainstreaming of Population and Gender in Development project	2006	15.02.2007	15.03.2007
3	Employment Skills Training Project	2004-2005	18.02.2007	14.04.2007
4	Employment Skills Training Project (Audit of Government Accounts)	2004-2005	18.02.2007	23.04.2007
7	Regional Development Projects Phase 2 Environment Infrastructure and Management Project	2006	20.04.2007	22.08.2007
5	Post Secondary Education Development Project Loan no. 1637 M.L.D	2006	20.04.2006	23.08.2007
6	Employment Skills Training Project	2006	06.06.2007	23.08.2007
8	Outer Island Electrification Project	2004-2005	27.05.2007	30.09.2007

6- PROJECT CONTRACT AUDITS PENDING

No	Office	Audit Year	Start Date	Remarks
1	Reproductive Health Quality of Care	2007	28.11.2007	All these audits not able to be completed in 2007 will now be linked to the audits that would be completed as per Strategic Audit Plan 2008.
2	Integrated Adolescent Sexual and Reproductive	2007	28.11.2007	
3	Support to Mainstreaming of Population and Gender Development	2007	29.11.2007	
4	Advocacy through gender Equality and Male Participation through Mass Media	2007	27.11.2007	

7- SPECIAL AUDITS COMPLETED

No	Office	Audit Year	Start Date	Finished date
1	SAARC Coastal Zone Management centre (Maldives)	2006		08.06.2007
2	SAARC Documentation centre (India)	2006		12.06.2007
3	SAARC Information centre (Nepal)	2006		15.06.2007
4	SAARC Secretariat (Nepal)	2006		19.06.2007
4.01	SAARC Japan Special Fund (Nepal)	2006		21.06.2007
5	SAARC Tuberculosis Centre (Nepal)	2006		23.06.2007
6	SAARC Meteorology Research Centre (Bangladesh)	2006		27.06.2007
7	SAARC Agricultural Information centre (Bangladesh)	2006		29.06.2007
8	SAARC Human Resources Development centre (Pakistan)	2006		03.07.2007
9	Waste management Section	2004		10.07.2007
10	Tsunami Relief Fund and Reconstruction Fund (a/c no. 1933)	2005		11.09.2007
11	Developing procedures to maintain the accounts at the Maldivian high commission in India			27.12.2007

8- SPECIAL AUDITS PENDING

No	Office	Audit Year	Start Date	Remarks
1	Ministry of Education (Special)		21.09.2006	All these audits not able to be completed in 2007 will now be linked to the audits that would be completed as per Strategic Audit Plan 2008.
2	Ministry of Transport (Special)		09.10.2006	
3	Ministry of Health (Special)			

Note: There was no requirement to have statutory audits in 2007. Under the Audit Act (no: 4/2007) and Finance Act (no: 3/2006) the first statutory audit will be done in 2010 for the year ended 31/12/2009

The financial year for the Auditor General's Office is from 1st January to 31st December.