

کتاب سبز
2015

سازمان اسناد و کتابخانه ملی جمهوری اسلامی ایران



د پوهنيزو پروگرامونو د دې سټاډيټونو لپاره چې د 2/2006 زېږديز کال د 11 ولسي د اکتوبر (ر) د کورنيو
سټاډيټانو د پوهنيزو پروگرامونو د 2015 ولسي کال لپاره د پوهنيزو پروگرامونو لپاره د پوهنيزو
پروگرامونو د کورنيو د پوهنيزو پروگرامونو لپاره د پوهنيزو پروگرامونو لپاره.

1. **1.1**

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1. **1.2**

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1. **1.3**

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- ◆ ...
- ◆ ...
- ◆ ...

1. **1.4**

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دُرُوسُ

- 3.....كُلُّ مَرَدٍّ ذُو نَفْسٍ.
- 4.....كُلُّ ذِي نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 5.....كُلُّ مَرَدٍّ ذُو نَفْسٍ.
- 8.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 9.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 11.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 12.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 13.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 15.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 16.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 17.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 18.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 19.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 20.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 23.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 24.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 25.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 26.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.
- 27.....كُلُّ مَرَدٍّ ذُو نَفْسٍ لَدَيْهِ قَلْبٌ وَكُلُّ قَلْبٍ لَدَيْهِ حَيَاةٌ.

انجنيئرنگ ڊپارٽمينٽ - ڪراچي

انجنيئرنگ ۽ ٽيڪنيڪل مينيجمينٽ ڊپارٽمينٽ ڪراچي ۾ ٺاهيو ويو ۽ پوءِ 2009 ۾ انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو. 2014 ۾ انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو ۽ 28 جنوري 2009 ۾ انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو. انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو ۽ 08 مئي 2011 ۾ انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو. انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو ۽ 28 مئي 2009 ۾ انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو.



انجنيئرنگ ڊپارٽمينٽ - ڪراچي

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انجنيئرنگ ڊپارٽمينٽ - ڪراچي

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انجنيئرنگ ڊپارٽمينٽ - ڪراچي

انجنيئرنگ ۽ ٽيڪنيڪل مينيجمينٽ ڊپارٽمينٽ ڪراچي ۾ ٺاهيو ويو ۽ پوءِ 2015 ۾ انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو. انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو ۽ 25 جنوري 2015 ۾ انجنيئرنگ ڊپارٽمينٽ ڪراچي ۾ تبديل ڪيو ويو.



بھارتی عدلیہ کی تعلیمی اور پیشہ ورانہ قابلیت



بھارتی عدلیہ کی تعلیمی اور پیشہ ورانہ قابلیت کے بارے میں برہم پور ہائی کورٹ نے 8 دسمبر 2006ء سے 17 جنوری 2015ء تک جاری کیے گئے فیصلوں کی روشنی میں اس کی ایک جامع نظر ثانی کی گئی ہے۔

بھارتی عدلیہ کی تعلیمی اور پیشہ ورانہ قابلیت کے بارے میں برہم پور ہائی کورٹ نے 8 دسمبر 2006ء سے 17 جنوری 2015ء تک جاری کیے گئے فیصلوں کی روشنی میں اس کی ایک جامع نظر ثانی کی گئی ہے۔

بھارتی عدلیہ کی تعلیمی اور پیشہ ورانہ قابلیت کے بارے میں برہم پور ہائی کورٹ نے 8 دسمبر 2006ء سے 17 جنوری 2015ء تک جاری کیے گئے فیصلوں کی روشنی میں اس کی ایک جامع نظر ثانی کی گئی ہے۔

4 - ڏيکاريل ڪتابن جي ڏينھن جي سڃاڻپ

1	ڏيکاريل ڪتابن جي ڏينھن جي سڃاڻپ 2015 وٽس رٽائرڊ ڪتابن جي سڃاڻپ ڏيکاريل.
2	ڏيکاريل ڪتابن جي ڏينھن جي سڃاڻپ 2015 وٽس رٽائرڊ سڃاڻپ جي ڪتابن جي سڃاڻپ ڏيکاريل.
3	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
4	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
5	ڏيکاريل ڪتابن جي سڃاڻپ 2014 ڏيکاريل ڏيکاريل.
7	BML ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل ڪتابن جي سڃاڻپ ڏيکاريل.
8	BML ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
9	BML ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
10	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
11	MIB ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
12	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
13	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
14	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
15	PSPA ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
16	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
17	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
18	2016 وٽس رٽائرڊ ڪتابن جي سڃاڻپ ڏيکاريل.
19	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
20	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
21	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
22	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.
23	ڏيکاريل ڪتابن جي سڃاڻپ وڌيڪ ڏيکاريل سڃاڻپ ڏيکاريل.

10 - התקנת רשתות דור הרשתות ובניית מרכזי נתונים

דו"ח תכנון וביצוע תשתית מידעית לרשתות דור הרשתות ובניית מרכזי נתונים. המסמך מפרט את תוכנית העבודה, את המטרות, את התוצאות הצפויות ואת האחריות על ביצוע התוכנית. המסמך נכנס לתוקף ב-25.12.2015.

10.4 - התקנת מערכת דוא"ר ופיקס דור הרשתות

מקור:

2015 ונסר הרשתות ובניית מרכזי נתונים. המסמך מפרט את תוכנית העבודה, את המטרות, את התוצאות הצפויות ואת האחריות על ביצוע התוכנית. המסמך נכנס לתוקף ב-20.12.2015.

10.5 - דו"ח תכנון וביצוע מערכת דוא"ר ופיקס דור הרשתות

התקנת מערכת דוא"ר ופיקס דור הרשתות ובניית מרכזי נתונים. המסמך מפרט את תוכנית העבודה, את המטרות, את התוצאות הצפויות ואת האחריות על ביצוע התוכנית. המסמך נכנס לתוקף ב-20.12.2015.

10.6 - דו"ח תכנון וביצוע מערכת דוא"ר ופיקס דור הרשתות

התקנת מערכת דוא"ר ופיקס דור הרשתות ובניית מרכזי נתונים. המסמך מפרט את תוכנית העבודה, את המטרות, את התוצאות הצפויות ואת האחריות על ביצוע התוכנית. המסמך נכנס לתוקף ב-20.12.2015.

10.1 - סיווג מידע דור הרשתות ופיקס דור הרשתות

התקנת מערכת דוא"ר ופיקס דור הרשתות ובניית מרכזי נתונים. המסמך מפרט את תוכנית העבודה, את המטרות, את התוצאות הצפויות ואת האחריות על ביצוע התוכנית. המסמך נכנס לתוקף ב-20.12.2015.

10.2 - דו"ח תכנון וביצוע מערכת דוא"ר ופיקס דור הרשתות

התקנת מערכת דוא"ר ופיקס דור הרשתות ובניית מרכזי נתונים. המסמך מפרט את תוכנית העבודה, את המטרות, את התוצאות הצפויות ואת האחריות על ביצוע התוכנית. המסמך נכנס לתוקף ב-13.12.2015.

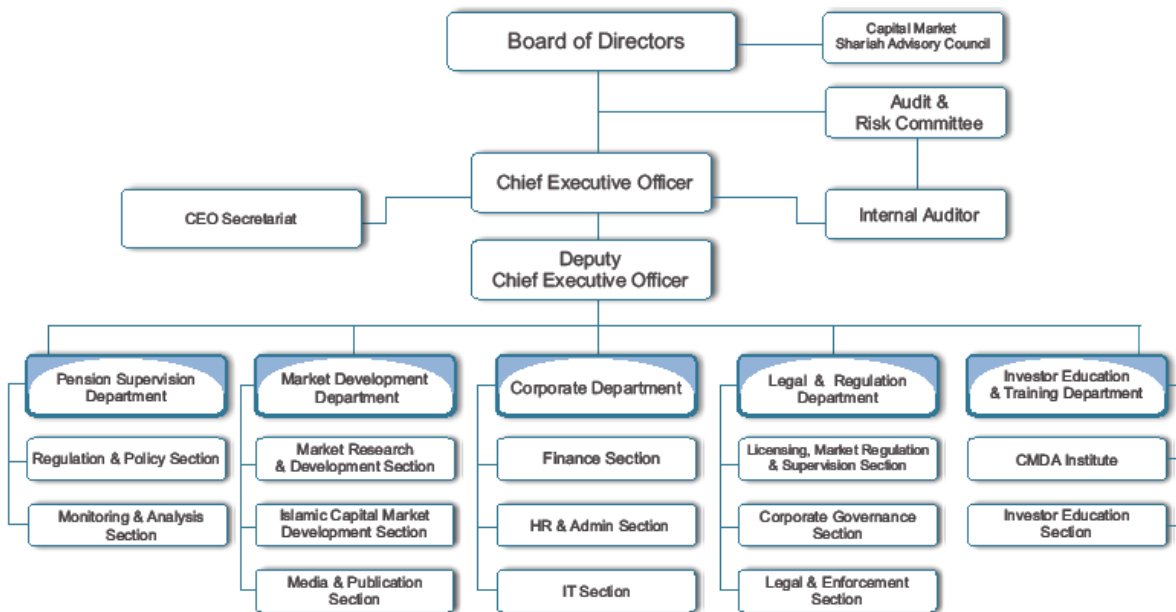
10.3 - התקנת מערכת דוא"ר ופיקס דור הרשתות

התקנת מערכת דוא"ר ופיקס דור הרשתות ובניית מרכזי נתונים. המסמך מפרט את תוכנית העבודה, את המטרות, את התוצאות הצפויות ואת האחריות על ביצוע התוכנית. המסמך נכנס לתוקף ב-10.12.2015.

جڏهنڪري هي آئيني سرچي هڪ اهڙي قانون سازي جو نتيجو آهي، جنهن جي ذريعي اسان کي پنهنجي ملڪ جي معيشت کي تيزي سان ترقي يافته ملڪن جي معيشتن جي شاندار نموني ۾ تبديل ڪرڻو پوندو. هي قانون سازي اسان کي پنهنجي ملڪ جي معيشت کي تيزي سان ترقي يافته ملڪن جي معيشتن جي شاندار نموني ۾ تبديل ڪرڻو پوندو.

جڏهنڪري هي آئيني سرچي هڪ اهڙي قانون سازي جو نتيجو آهي، جنهن جي ذريعي اسان کي پنهنجي ملڪ جي معيشت کي تيزي سان ترقي يافته ملڪن جي معيشتن جي شاندار نموني ۾ تبديل ڪرڻو پوندو.


CMDA
 Digital India Development Authority
ORGANIZATIONAL STRUCTURE



13 - دۇنيەدە تۇرۇش ئۇسۇلى

تۇرۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى.

13.1 - ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى:

ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى.

13.2 - ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى:

ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى.

13.3 - ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى:

ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى.

13.4 - ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى:

ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى، ئىشەنچلىك ۋە تۇرۇشلۇق بولۇش ئۇسۇلى.

ڏيکاريو ته ٻي شخص يا شخصون ٻين جي ڏانهن ڪا به شڪايت ڪئي يا ان کي ڪو به نقصان پهچايو يا ان کي ڪو به ٻيو نقصان پهچايو. ان ڪري، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو. ان ڪري، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو. ان ڪري، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو.

ڏيکاريو ته ان جي شڪايت کي تسليم ڪرڻ کان بچڻو:

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

ان جي شڪايت کي تسليم ڪرڻ کان بچڻو:

ان جي شڪايت کي تسليم ڪرڻ کان بچڻو، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو، ان جي شڪايت کي تسليم ڪرڻ کان بچڻو.

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

◆ ان جي شڪايت کي تسليم ڪرڻ کان بچڻو (جس جو مقصد ان جي شڪايت کي تسليم ڪرڻ کان بچڻو ۽ ان کي ڪو به نقصان پهچائڻو)

16 - ناپېښو د ځمکناچ د ټولنيزو او ټولنيزو اړخونو د پرمختيا د رښتيزو او ناپېښو (مخبرو - 1)

نوم	د ځمکناچ د نوم	د ځمکناچ د نوم	د ځمکناچ د نوم	د ځمکناچ د نوم	د ځمکناچ د نوم
28	3	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	1	ځمکناچ د ځمکناچ
54	5	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	2	
29	1/2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	3	ځمکناچ / ځمکناچ
11	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	4	
23	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	5	
5	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	6	
30	1	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	7	
6	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	8	
71	1	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	9	
16	1	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	10	ځمکناچ / ځمکناچ
+12	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	11	ځمکناچ د ځمکناچ
17	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	12	
6	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	13	
8	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	14	
20	2	ځمکناچ	ځمکناچ د ځمکناچ د ځمکناچ	15	

17 - انجمنی کے زیر نگرانی اور نفاذ کی گئی سرگرمیوں کی فہرست (جولائی - 2015)

ذرا دلچسپی کے ساتھ دیکھیں کہ انجمن کی سرگرمیوں کی فہرست میں کیا تبدیلیاں آئی ہیں اور ان کی ترقی کی گئی ہے۔ انجمن کی سرگرمیوں کی فہرست میں کیا تبدیلیاں آئی ہیں اور ان کی ترقی کی گئی ہے۔

سرگرمی	تاریخ	ذرا دلچسپی	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
03	جولائی 2015	15-13	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
02	جولائی 2015	30-28	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
02	جولائی 2015	4-2	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
03	جولائی 2015	3	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
01	جولائی 2015	12-8	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
05	جولائی 2015	10	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
02	جولائی 2015	26-22	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
01	جولائی 2015	28-17	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
01	جولائی 2015	9-5	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
06	جولائی 2015	22-18	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
04	جولائی 2015	12-8	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
02	جولائی 2015	10-6	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست

2015 میں انجمن کی سرگرمیوں کی فہرست میں کیا تبدیلیاں آئی ہیں اور ان کی ترقی کی گئی ہے۔ انجمن کی سرگرمیوں کی فہرست میں کیا تبدیلیاں آئی ہیں اور ان کی ترقی کی گئی ہے۔

سرگرمی	تاریخ	ذرا دلچسپی	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
01	جولائی 2015	25-24	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
01	جولائی 2015	23-21	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
01	جولائی 2015	26	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
03	جولائی 2015	20	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
04	جولائی 2015	25-24	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
02	جولائی 2015	30-23	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست
02	جولائی 2015	19	انجمن کی سرگرمیوں کی فہرست	انجمن کی سرگرمیوں کی فہرست



مجلس سروس سٹریٹجی کے لیے ڈائریکٹوریٹ برائے تعلیم و تربیت کی سربراہی میں 2015ء کی کانفرنس



ڈیپارٹمنٹ آف ایجوکیشن ڈائریکٹوریٹ برائے تعلیم و تربیت کی 2015-2019 کی کانفرنس



ڈیپارٹمنٹ آف ایجوکیشن ڈائریکٹوریٹ برائے تعلیم و تربیت کی 2015ء کی کانفرنس



ڈیپارٹمنٹ آف ایجوکیشن ڈائریکٹوریٹ برائے تعلیم و تربیت کی 2015ء کی کانفرنس



سی۔ اے۔ ڈی ڈائریکٹوریٹ برائے تعلیم و تربیت (ڈیپارٹمنٹ آف ایجوکیشن ڈائریکٹوریٹ برائے تعلیم و تربیت) کی 2015ء کی کانفرنس



ڈیپارٹمنٹ آف ایجوکیشن ڈائریکٹوریٹ برائے تعلیم و تربیت کی 2015ء کی کانفرنس

پاجھڙو - 1

ڏسو ڪوٽڙي ۽ ڪوٽڙي ۾ 2015 وٽس ڪوٽڙي ۽ ڪوٽڙي

CAPITAL MARKET DEVELOPMENT AUTHORITY

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2015**

**CAPITAL MARKET DEVELOPMENT AUTHORITY
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST DECEMBER 2015

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**Independent Auditors' Report
To the Board of Directors of
Capital Market Development Authority**

We have audited the accompanying Financial Statements of Capital Market Development Authority, (the "Authority") which comprise the statement of Financial Position as at 31st December 2015, and the income and expenditure statement, Statement of changes in equity and statement of cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information set out in pages 3 to 19.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

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 about 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 our 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, we consider internal control relevant to the Authority's operation's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 financial position of the Authority as at 31st December 2015 and of its income over expenditure and its cash flows for the year then ended in accordance with International Financial Reporting Standards

Chartered Accountants

20th April 2016
Male'

**CAPITAL MARKET DEVELOPMENT AUTHORITY
(INCORPORATED IN THE REPUBLIC OF MALDIVES)
STATEMENT OF FINANCIAL POSITION**

AS AT 31ST DECEMBER

	Note	2015 MVR	2014 MVR
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	6	419,638	411,134
Intangible Assets	7	834	2,330
Receivables on Scholarship Programme	9	-	451,422
Total Non-Current Assets		<u>420,472</u>	<u>864,886</u>
Current Assets			
Trade and Other Receivables	8	317,707	106,438
Receivables on Scholarship Programme	9	-	139,822
Investments Held to Maturity	10	1,109,339	2,148,082
Cash and Cash Equivalents	11	3,729,788	2,324,421
Total Current Assets		<u>5,156,834</u>	<u>4,718,763</u>
Total Assets		<u><u>5,577,306</u></u>	<u><u>5,583,649</u></u>
EQUITY AND LIABILITIES			
Equity			
Capital Contributed by the Government	12	3,000,000	3,000,000
Total Equity		<u>3,000,000</u>	<u>3,000,000</u>
Non-Current Liabilities			
Compensation Fund	13	214,858	210,545
Deposits	14	1,000,000	1,000,000
Total Non-Current Liabilities		<u>1,214,858</u>	<u>1,210,545</u>
Current Liabilities			
Amount Due to Ministry of Finance and Treasury	15	589,229	904,822
Payables	16	773,219	468,282
Total Current Liabilities		<u>1,362,448</u>	<u>1,373,104</u>
Total Liabilities		<u>2,577,306</u>	<u>2,583,649</u>
Total Equity and Liabilities		<u><u>5,577,306</u></u>	<u><u>5,583,649</u></u>

The Financial Statements are to be read in conjunction with the related notes which form an integral part of the Financial Statements of the Authority set out on pages 6 to 19. The Report of the Independent Auditors is given on page 1.

These Financial Statements were approved by the board and signed on its behalf by;

Name of the Director

.....
ASHRAF ABDUL RAHEEM

.....
AHMED NASEER

.....
AHMED MUJUTHABA

Signature

.....
(Signature)

.....
(Signature)

.....
(Signature)

20th April 2016

**CAPITAL MARKET DEVELOPMENT AUTHORITY
INCOME AND EXPENDITURE STATEMENT**

FOR THE YEAR ENDED 31ST DECEMBER

	Note	2015 MVR	2014 MVR
Operating Income	17	1,382,376	1,263,147
Other Income	18	14,488	603
Operating Expenses	19	<u>(9,080,338)</u>	<u>(8,358,928)</u>
Operating Deficit for the Year		(7,683,474)	(7,095,178)
Amount Received from Government Budget	15	8,272,703	8,000,000
Budget Sanctioned but Not Utilized During the Year		<u>589,229</u>	<u>904,822</u>

Figures in brackets indicate deductions.

The Financial Statements are to be read in conjunction with the related notes which form an integral part of the Financial Statements of the Authority set out on pages 6 to 19. The Report of the Independent Auditors is given on page 1.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
STATEMENT OF CHANGES IN EQUITY**

FOR THE YEAR ENDED 31ST DECEMBER 2015

	Capital Contributed by the Government MVR	Total MVR
As at 1st January 2014	3,000,000	3,000,000
As at 31st December 2014	<u>3,000,000</u>	<u>3,000,000</u>
As at 1st January 2015	3,000,000	3,000,000
As at 31st December 2015	<u>3,000,000</u>	<u>3,000,000</u>

The Financial Statements are to be read in conjunction with the related notes which form an integral part of the Financial Statements of the Authority set out on pages 6 to 19. The Report of the Independent Auditors is given on page 1.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31ST DECEMBER

	Note	2015 MVR	2014 MVR
Cash Flows from Operating Activities			
Budget Sanctioned but Not Utilized During the Year		589,229	904,822
<i>Adjustment for:</i>			
Depreciation on Property, Plant and Equipment	6	178,717	201,087
Amortisation on Intangible Assets	7	1,496	21,595
Provision for Impairment loss on Trade and Other Receivables	8	-	22,588
Provision for Impairment loss on Receivables on Scholarship Programme	9	591,244	-
Loss on Write off of Property, Plant and Equipment		-	8,805
Interest Income		(111,248)	(66,008)
Gain on Disposal of Property, Plant and Equipments		(14,488)	-
Operating Surplus Before Working Capital Changes		<u>1,234,950</u>	<u>1,092,889</u>
Working Capital Changes			
Change in Trade and Other Receivables		(198,312)	293,535
Change in Receivables on Scholarship Programme		-	14,669
Change in Compensation Fund		4,313	4,312
Change in Payables		304,937	247,231
Net Cash from Operating Activities		<u>1,345,888</u>	<u>1,652,636</u>
Cash from Investing Activities			
Investment in Treasury Bills		-	(3,854,414)
Treasury Bills Matured During the Year		938,743	3,840,070
Investment in Fixed Deposit		-	(100,000)
Investment Matured During the Year		100,000	-
Purchase of Property, Plant and Equipment	6	(188,013)	(113,923)
Interest Received		98,291	83,936
Proceed of Disposal of Property, Plant and Equipment		15,280	-
Net Cash from/ (Used in) Investing Activities		<u>964,301</u>	<u>(144,331)</u>
Cash from Financing Activities			
Repayment of Last Year Budget Excess	15	(904,822)	(2,907,186)
Net Cash Used in Financing Activities		<u>(904,822)</u>	<u>(2,907,186)</u>
Net Increase/ (Decrease) in Cash and Cash Equivalents		1,405,367	(1,398,881)
Cash and Cash Equivalents at Beginning of the Year		<u>2,324,421</u>	<u>3,723,302</u>
Cash and Cash Equivalents at end of the Year	11	<u>3,729,788</u>	<u>2,324,421</u>

Figures in brackets indicate deductions.

The Financial Statements are to be read in conjunction with the related notes which form an integral part of the Financial Statements of the Authority set out on pages 6 to 19. The Report of the Independent Auditors is given on page 1.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS**

1. REPORTING ENTITY

Capital Market Development Authority (the "Authority") is a separate legal entity established on 26th January 2006 under the Maldives Securities Act No. 02/2006. The Principal Objective of the authority is to develop and regulate a market in which securities can be issued and traded in a fair and orderly manner.

The address of its established office is, 3rd Floor, H. Orchid, Ameer Ahmed Magu, Male', Republic of Maldives.

2. BASIS OF PREPARATION

(a) Basis of Accounting

The financial statements have been prepared in accordance with International Financial Reporting Standard (IFRSs).

(b) Basis of Measurements

The financial statements have been prepared on the historical cost basis.

(c) Functional and Presentation Currency

These financial statements are presented in Maldivian Rufiyaa, which is Authority's functional currency. All financial information presented in Maldivian Rufiyaa has been rounded to the nearest Rufiyaa.

(d) Use of Estimates and Judgments

The preparation of the financial statements in conformity with IFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial Statements included in the respective notes.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, and have been applied consistently by the Authority.

3.1 Foreign Currency Transactions

Transactions in foreign currencies are translated into the functional currency of the Authority at the spot exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated into the functional currency at the spot.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.1 Foreign Currency Transactions (Continued)

Exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortized cost in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortized cost in foreign currency translated at the spot exchange rate at the end of the period.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated into the functional currency at the spot exchange rate at the date that the fair value was determined. Foreign currency differences arising on retranslation are recognised in profit or loss. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

3.2 Operating Income

Income is recognized to the extent that is probable that the economic benefits will flow to the Authority and the income can be reliably measured. Income is measured at the fair value of the consideration received or receivables.

Rendering of services

Income from rendering of services is recognized in the accounting period in which the services are rendered or performed.

Other income

Other income is recognized on an accrual basis.

3.3 Operating Expenses

All operating expenses incurred in the running of the Authority and in maintaining the capital assets in a state of efficiency has been charged to the revenue in arriving at profits or loss for the period.

Expenses incurred for the purpose of acquiring, expending or improving assets of a permanent nature by means of which to carry on the business or for the purpose of increasing the earning capacity of the Authority have been treated as capital expenses.

Gains or losses of a revenue nature on the disposal of property and equipment have been accounted for in the profit or loss.

3.4 Financial Instruments

(i) Financial Assets (Non-derivative)

The Authority initially recognizes receivables and deposits on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognized initially on the trade date at which the Authority becomes a party to the contractual provisions of the instrument.

The Authority derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Authority is recognized as a separate asset or liability.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

3: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.4 Financial Instruments (Continued)

(i) Financial Assets (Non-derivative) (Continued)

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Authority has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

The Authority has the following financial assets (non-derivative):

- Receivables
- Held to Maturity Financial Instruments
- Cash and cash equivalents

Receivables

Receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition receivables are measured at amortized cost using the effective interest method, less any impairment losses.

Receivables comprise Trade and other receivables and receivables on scholarship programme.

Held-To-Maturity

Held-to-maturity investments are non-derivative assets with fixed or determinable payments and fixed maturity that the Authority has the positive intent and ability to hold to maturity, and which are not designated at fair value through profit or loss or as available for sale.

Held-to-maturity investments are carried at amortized cost using the effective interest method. A sale or reclassification of more than an insignificant amount of held-to-maturity investments would result in the reclassification of all held-to-maturity investments as available for sale, and would prevent the Authority from classifying investment securities as held to maturity for the current and the following two financial years.

However, sales and reclassifications in any of the following circumstances would not trigger a reclassification:

- Sales or reclassifications that are so close to maturity that changes in the market rate of interest would not have a significant effect on the financial asset's fair value.
- Sales or reclassifications after the Authority has collected substantially all of the asset's original principal.
- Sales or reclassifications attributable to non-recurring isolated events beyond the Authority's control that could not have been reasonably anticipated.

Cash and Cash Equivalent

Cash and cash equivalents comprise cash in hand and balances with banks.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.4 Financial Instruments (Continued)

(ii) Financial Liabilities (Non-derivative)

All financial liabilities (including liabilities designated at fair value through profit or loss) are recognized initially on the trade date at which the Authority becomes a party to the contractual provisions of the instrument. The Authority derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Authority has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

The Authority has payables, deposits, amounts due to Ministry of Finance & Treasury and Compensation Fund as non-derivative financial liabilities. Such financial liabilities are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortized cost using the effective interest method.

3.5 Impairment

(i) Financial Assets (including receivables)

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

The Authority considers evidence of impairment for receivables at both a specific asset and collective level. All individually significant receivables are assessed for specific impairment. All individually significant receivables found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Receivables that are not individually significant are collectively assessed for impairment by grouping together receivables with similar risk characteristics.

An impairment loss in respect of a financial asset measured at amortized cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognized in profit or loss and reflected in an allowance account against receivables. Interest on the impaired asset continues to be recognized through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

(ii) Non-financial Assets

The carrying amounts of the Authority's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For intangible assets that have indefinite useful lives or that are not yet available for use, the recoverable amount is estimated each year at the same time.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.5 Impairment (Continued)

(ii) Non-financial Assets (Continued)

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets.

An impairment loss is recognized if the carrying amount of an asset exceeds its estimated recoverable amount. Impairment losses are recognized in statement of changes in net assets available for benefits.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3.6 Provisions

A provision is recognized if, as a result of a past event, the Authority has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost.

3.7 Property, Plant and Equipment

(i) Recognition and Measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. Costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located and capitalized borrowing costs. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized in income and expenditure statement.

(ii) Depreciation

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property and equipment since this most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.7 Property, Plant and Equipment (Continued)

(ii) Depreciation (Continued)

The estimated useful lives for the current and comparative periods are as follows:

Furniture and Fittings and Other Equipment	5 Years
Computer Equipment	3 Years
Office Equipment	5 Years
Assets transferred from Maldives Monetary Authority	2 Years

Depreciation methods, useful lives and residual values are reassessed at the reporting date.

3.8 Intangible Asset

(i) Recognition and Measurement

Intangible assets that are acquired by the Authority are stated at cost less accumulated amortization and impairment losses.

(ii) Amortization

Amortization is recognized in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, other than goodwill, from the date that they are available for use. The estimated useful lives for the current and comparative periods are as follows:

Computer Software	Over 3 year
-------------------	-------------

Amortization methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

3.9 Employee Benefits

(i) Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Authority pays fixed contributions and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee benefit expense in profit or loss when they are due.

The Authority contributes to the Maldives Retirement Pension Fund. All the local employees of the Authority are the members of this Fund to which the Authority contributes 7% of employees' monthly basic salary. This contribution is recognized as employee benefit expense when they are due.

(ii) Short-Term Benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

A liability is recognized for the amount expected to be paid under short-term cash bonus if the Authority has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

4. DETERMINATION OF FAIR VALUES

A number of the Authority's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and / or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

(i) Trade and other receivables

The fair value of trade and other receivables is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. This fair value is determined for disclosure purposes.

(ii) Financial liabilities (Non-derivative)

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date. For finance leases the market rate of interest is determined by reference to similar lease agreements.

5. NEW STANDARDS AND INTERPRETATIONS NOT YET ADOPTED BY THE AUTHORITY

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1st January 2016. The Authority is currently in the process of evaluating the potential impact these standards and interpretation may have on the financial statements.

- Amendment to IAS 1 – Disclosure Initiative.
- Amendment to IAS 16 and IAS 38 – Classification of Acceptable methods of Depreciation and Amortization.
- IFRS 9 – Financial Instruments.
- IFRS 15 – Revenue from contracts with customers.
- IFRS 16 – Leases

CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2015

6 PROPERTY, PLANT AND EQUIPMENT

	Furniture and Fittings MVR	Computer Equipment MVR	Office Equipment MVR	Total 2015 MVR	Total 2014 MVR
Cost					
As at 1st January	289,478	789,128	616,015	1,694,621	1,656,770
Additions During the Year	30,466	57,000	100,547	188,013	113,923
Write Off During the Year	-	-	-	-	(76,072)
Disposals During the year	(1,270)	(167,955)	(139,888)	(309,113)	-
As at 31st December	<u>318,674</u>	<u>678,173</u>	<u>576,674</u>	<u>1,573,521</u>	<u>1,694,621</u>
Accumulated Depreciation					
As at 1st January	220,066	692,453	370,968	1,283,487	1,149,668
Charge for the Year	31,424	55,118	92,175	178,717	201,087
Write off During the Year	-	-	-	-	(67,268)
Disposals During the Year	(1,270)	(167,955)	(139,096)	(308,321)	-
As at 31st December	<u>250,220</u>	<u>579,616</u>	<u>324,047</u>	<u>1,153,883</u>	<u>1,283,487</u>
Net Carrying Value					
As at 31st December 2015	<u>68,454</u>	<u>98,557</u>	<u>252,627</u>	<u>419,638</u>	
As at 31st December 2014	<u>69,412</u>	<u>96,675</u>	<u>245,047</u>		<u>411,134</u>

- 6.1 The Authority Operates from a Premises owned by a third party for which a sum of MVR 1,185,294/- (2014: MVR 1,087,695/-) has been included as annual operating lease expenses.

7 INTANGIBLE ASSETS

	2015 MVR	2014 MVR
Cost		
As at 1st January	310,819	317,319
Write Off During the Year	-	(6,500)
As at 31st December	<u>310,819</u>	<u>310,819</u>
Accumulated Amortization		
As at 1st January	308,489	293,394
Charge for the Year	1,496	21,595
Write Off During the Year	-	(6,500)
As at 31st December	<u>309,985</u>	<u>308,489</u>
Net Carrying Value	<u>834</u>	<u>2,330</u>

CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2015

8	TRADE AND OTHER RECEIVABLES	31/12/2015 MVR	31/12/2014 MVR
	Receivables	156,278	23,890
	Deposits	91,441	91,441
	Receivables from Maldives Stock Exchange	43,558	222
	Interest Receivables	26,430	13,473
		<u>317,707</u>	<u>129,026</u>
	Less: Provision for Impairment Loss (Note 8.1)	-	(22,588)
		<u>317,707</u>	<u>106,438</u>
8.1	Provision for Impairment Loss	31/12/2015 MVR	31/12/2014 MVR
	As at 1st January	22,588	-
	Provision made During the Year	-	22,588
	Written off During the Year	(22,588)	-
	As at 31st December	<u>-</u>	<u>22,588</u>
9	RECEIVABLES ON SCHOLARSHIP PROGRAMME	31/12/2015 MVR	31/12/2014 MVR
	Receivable Within One Year	158,787	158,787
	Less: Provision for Impairment	(158,787)	(18,965)
		<u>-</u>	<u>139,822</u>
	Receivable After One Year	451,422	451,422
	Less: Provision for Impairment	(451,422)	-
		<u>-</u>	<u>591,244</u>
10	INVESTMENTS HELD TO MATURITY	31/12/2015 MVR	31/12/2014 MVR
	Treasury Bills (Note 10.1)	959,339	1,898,082
	Fixed Deposit (Note 10.2)	150,000	250,000
		<u>1,109,339</u>	<u>2,148,082</u>
10.1	Treasury Bills will mature on 26th January 2015 and 28th December 2015 and carry an interest rate of 8% and 9% per annum.		
10.2	Fixed Deposit at Bank of Maldives will mature on 1st July 2015 and 12th December 2015 and carries an interest rate of 2.875% per annum.		
11	CASH AND CASH EQUIVALENTS	31/12/2015 MVR	31/12/2014 MVR
	Cash in Hand	233	475
	Balances with Banks	3,729,555	2,323,946
		<u>3,729,788</u>	<u>2,324,421</u>

CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2015

12	CAPITAL	31/12/2015	31/12/2014
		MVR	MVR
	Capital contributed by the Government	<u>3,000,000</u>	<u>3,000,000</u>
13	COMPENSATION FUND	2015	2014
		MVR	MVR
	As at 1st January	210,545	206,233
	Interest Income	4,313	4,312
	As at 31st December	<u>214,858</u>	<u>210,545</u>
	<p>The Authority has established an investor compensation fund (compensation fund) under the securities regulation, for the purpose of compensating persons who suffer financial loss from any misappropriation or fraud committed by any license dealer, its representative or investment advisor or any employee of such dealer or by any officer or employee of Maldives Stock Exchange.</p>		
14	DEPOSITS	31/12/2015	31/12/2014
		MVR	MVR
	As at 31st December (Note 14.1)	<u>1,000,000</u>	<u>1,000,000</u>
14.1	<p>As per the Stock Exchange Licensing Regulation the Maldivian Stock Exchange is required to keep a deposit with the Authority, an amount equal to MVR 1,000,000/-. The Authority shall invest this amount in a bank fixed deposit or in treasury bills where the authority shall pay the interest received after deducting 1% of an administrative fee.</p>		
15	AMOUNT DUE TO MINISTRY OF FINANCE AND TREASURY	2015	2014
		MVR	MVR
	As at 1st January	904,822	2,907,186
	Payment to Ministry of Finance and Treasury	(904,822)	(2,907,186)
	Budget Received During the Year	8,272,703	8,000,000
	Less: Operating Deficit for the Year	(7,683,474)	(7,095,178)
	Budget Sanctioned but Not Utilized During the Year	<u>589,229</u>	<u>904,822</u>
16	PAYABLES	31/12/2015	31/12/2014
		MVR	MVR
	Other Payables (Note 16.1)	660,577	359,203
	Refundable Deposit	100,000	100,000
	Pension Payables	3,080	3,079
	Cash Received in Advance	9,562	6,000
		<u>773,219</u>	<u>468,282</u>

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31ST DECEMBER 2015

16 PAYABLES (CONTINUED)

16.1 Other Payables	31/12/2015 MVR	31/12/2014 MVR
Salary and Benefit Payable	1,064	8,977
Consultancy Fee Payable	3,500	15,614
Payable to Suppliers of goods	4,452	48,671
Audit Fee Payables	61,295	57,208
Payable to Suppliers of Services	80,217	94,391
Payable to Training Programs	507,801	-
Miscellaneous Payables	2,248	134,342
	<u>660,577</u>	<u>359,203</u>

17 OPERATING INCOME	2015 MVR	2014 MVR
Annual Licensing Fees	360,638	360,653
Application Fees	5,600	3,084
Institute of Corporate Directors' and Secretaries Fees/ Revenue	23,792	3,860
Trade Processing Fee from Maldives Stock Exchange	4,743	83,275
Fees from Training Programs	155,724	163,730
Sponsor and Aids Received from International Organisations	516,189	485,254
Prospectus Processing Fee	50,000	-
Treasury Bills and Fixed Deposit Interest	111,248	66,008
Fine Charges	154,442	97,283
	<u>1,382,376</u>	<u>1,263,147</u>

18 OTHER INCOME	2015 MVR	2014 MVR
Gain on Disposal of Property, Plant and Equipment	14,488	-
Sundry Income	-	603
	<u>14,488</u>	<u>603</u>

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31ST DECEMBER 2015

19 OPERATING EXPENSES	2015	2014
	MVR	MVR
Staff Salaries and Allowances	4,287,136	4,138,080
Rent	1,185,293	1,087,695
Board Expenses	920,062	901,392
Expert Expenses	92,000	310,500
Travelling	3,880	4,522
Printing and Stationery	45,844	52,808
External Audit Fees	61,295	57,208
Electricity Expenses	216,670	343,014
General Office Expenses	176,709	135,418
Depreciation and Amortisation	180,213	222,682
Telephone Expenses	234,732	336,145
Repair and Maintenance	114,251	45,537
Training Programme Expenses	850,162	519,685
Membership fees	15,983	15,952
Loss on write off of Property, Plant and Equipment	-	4,347
Investor Education Expenses	104,864	161,355
Provision for Impairment Loss on Trade and Other Receivables	-	22,588
Provision for Impairment loss on Receivables on Scholarship Programe	591,244	-
	<u>9,080,338</u>	<u>8,358,928</u>

20 BUSINESS PROFIT TAX

The Authority is exempted from business profit tax in line with the Business Profit Tax Act number 5 of 2011.

21 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Financial Risk Management

(i) Overview

The Authority has exposure to the following risks from its use of financial instruments:

- Credit Risk
- Liquidity Risk
- Market Risk

This note presents information about the Authority's exposure to each of the above risks, the Authority's objectives, policies and processes for measuring and managing risk, and the Authority's management of capital.

(ii) Risk Management Framework

The Board of Directors has overall responsibility for the establishment and oversight of the Authority's risk management framework.

(iii) Credit Risk

Credit risk is the risk of financial loss to the Authority if a customer fails to meet its contractual obligations, and arises principally from the Authority's receivables from customers.

CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2015

21 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (CONTINUED)

(iii) Credit Risk (Continued)

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	Carrying Amount	
	31/12/2015 MVR	31/12/2014 MVR
Trade and Other Receivables	317,707	129,026
Receivables on Scholarship Programme	610,209	610,209
Investments Held to Maturity	1,109,339	2,148,082
Balances with Banks	3,729,555	2,323,946
	<u>5,766,810</u>	<u>5,211,263</u>

Impairment Losses	31/12/2015		31/12/2014	
	Gross MVR	Impairment MVR	Gross MVR	Impairment MVR

The aging of trade and other receivables at the reporting date was:

Not Past Due	69,988	-	13,695	-
Past Due 0-30 days	102,355	-	23,890	-
More than 365 days	145,364	-	91,441	22,588
Total	<u>317,707</u>	<u>-</u>	<u>129,026</u>	<u>22,588</u>

The Authority believes that the unimpaired amounts that are outstanding are still collectible, based on historic payment behavior. Based on historic default rates, the Company believes that, apart from the above, no provision for impairment is necessary.

(iv) Liquidity Risk

Liquidity risk is the risk that the Authority will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Authority's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Authority's reputation.

The following are the contractual maturities of financial liabilities as at the period end.

31st December 2015	Carrying Amount MVR	1-6 Months MVR
Financial Liabilities (Non- Derivative)		
Amount Due to Ministry of Finance and Treasury	589,229	589,229
Other Payables	773,219	773,219
	<u>1,362,448</u>	<u>1,362,448</u>
31st December 2014	Carrying Amount MVR	1-6 Months MVR
Financial Liabilities (Non- Derivative)		
Amount Due to Ministry of Finance and Treasury	904,822	904,822
Other Payables	468,282	468,282
	<u>1,373,104</u>	<u>1,373,104</u>

It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

**CAPITAL MARKET DEVELOPMENT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31ST DECEMBER 2015

21 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (CONTINUED)

(v) Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the Authority's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

(a) Interest Rate Risk

At the reporting date, the interest rate profile of Authority's interest bearing financial instruments was;

	31/12/2015 MVR	31/12/2014 MVR
Fixed Rate Instruments		
Financial Assets	<u>1,109,339</u>	<u>2,148,083</u>

(b) Currency Risk

Exposure to Currency Risk

The Authority's exposure to foreign currency risk was as follows based on notional amounts:

	31/12/2015 US\$	31/12/2014 US\$
Cash and Cash Equivalents	<u>5,133</u>	<u>5,811</u>
Gross Statement of Financial Position Exposure	<u>5,133</u>	<u>5,811</u>

The following significant exchange rates were applied during the year:

	Average Rate		Reporting Date Spot Rate	
	2015	2014	31/12/2015	31/12/2014
1 US\$: MVR	<u>15.42</u>	<u>15.42</u>	<u>15.42</u>	<u>15.42</u>

22 CAPITAL COMMITMENTS

There were no material capital commitments approved or contracted as at the reporting date.

23 CONTINGENT LIABILITIES

There were no material contingent liabilities which require disclosure in the Financial Statements as at the reporting date.

24 EVENTS SUBSEQUENT TO THE REPORTING DATE

No circumstances have arisen since the reporting date which require disclosure in the Financial Statements.

25 DIRECTORS' RESPONSIBILITY

The Board of the Directors' of the Authority is responsible for the preparation and presentation of these Financial Statements.

25.1 Directors' Remuneration

The Authority has paid remuneration amounting MVR 895,562/- to the Directors during the year ended 31st December 2015 (2014: MVR 873,892/-).



CMDA

Capital Market Development Authority

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