

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



ދިވެހިރާއްޖޭގެ ޖުމްހޫރިއްޔާ ގުޅިގެން
މާލެ ސަރުކާރުގެ ގެޒެޓް

މަސައްސަދާ ސަރުކާރުގެ ގެޒެޓް ގުޅިގެން

މަސައްސަދާ ނަންބަރު: 255/VTR/2022

މަސައްސަދާ ޖަވާބު: ވިޔަފާރީގެ ސަރުކާރުގެ ގެޒެޓް

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: 12 ސެޕްޓެމްބަރު 2022

މަސައްސަދާ ސަރުކާރުގެ ތާރީޚު: 15 ޖޫން 2023

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލް (ސިޓީ / ސި. ޕްރޮސެކިއުޓަރ)

(ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އިދާރާތަކުން ނަންބަރު: A134415)

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ ސަރުކާރުގެ ގެޒެޓް

(ނަންބަރު: C-123/2003 ސަރުކާރުގެ ގެޒެޓް)

މަސައްސަދާ ގެޒެޓް

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލް (ސިޓީ / ސި. ޕްރޮސެކިއުޓަރ) ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އިދާރާތަކުން ނަންބަރު: A134415، 15 ޖޫން 2014

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އިދާރާތަކުން ނަންބަރު: A134415، 15 ޖޫން 2014

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އިދާރާތަކުން ނަންބަރު: A134415، 15 ޖޫން 2014

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އިދާރާތަކުން ނަންބަރު: A134415، 15 ޖޫން 2014

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އިދާރާތަކުން ނަންބަރު: A134415، 15 ޖޫން 2014

މަސައްސަދާ ފަދަ ދުވަހުގެ ތާރީޚު: ޕްރޮސެކިއުޓަރ ޖެނެރަލްގެ އިދާރާތަކުން ނަންބަރު: A134415، 15 ޖޫން 2014





އެ ގޮތުން 10,300/- ރުފިޔާ (ދިވެހިރުޅި ދިވެހިރުފިޔާ ދިވެހިރުފިޔާ) ގެ ފައިސާ ދެއްވާނެ ގޮތަށް 2022 ވަނަ އަހަރުގެ 15 ވަނަ ދުވަހުގެ ތެރޭގައި ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން

1.2 ވަނަ އަހަރުގެ 15 ވަނަ ދުވަހުގެ ތެރޭގައި ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން 2021 ވަނަ އަހަރުގެ 07 ވަނަ ދުވަހުގެ ތެރޭގައި ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން 03 (ތިރިން) ވަނަ ދުވަހުގެ ތެރޭގައި ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން 10 (ދިވެހިރުފިޔާ) ގެ ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން 15 ވަނަ ދުވަހުގެ ތެރޭގައި ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން

1.3 ވަނަ އަހަރުގެ 15 ވަނަ ދުވަހުގެ ތެރޭގައި ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން 2022 ވަނަ އަހަރުގެ 15 ވަނަ ދުވަހުގެ ތެރޭގައި ފައިސާ ދެއްވާނެ ގޮތަށް ބަޔާންކޮށްފައިވާ ގޮތުން





“Dear Hassan Zareer,

Following an internal investigation into Horizon Fisheries’ retail and wholesale operations in Male’, we have discovered missing inventory. Due to scale, we would like to request your support with the investigation to identify the estimated loss as well as identify any weakness in process and control.

We would appreciate your urgent assistance in this matter.”

މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި

މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި 8-3

މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި

8.3.1 މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި

މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި
މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި

8.3.2 މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި

މި ގޮތުން ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި ހުށަހަޅާ ބަޔާންކޮށްފައިވާ ގޮތުގައި





I was not aware that cashiers to do a cash counter after every duty change. And as for the ‘held’ entries, some customers were issued goods before payments were made and those transactions were ‘held’ in the QB system however, those transactions were settled later.

As other staff informed, I do take cash from the register, but mostly for petty cash purposes and it is settled mostly the following day. I assure that I have never used business proceedings for my personal use. With regards to customers transferring cash to my personal account I would like to clarify that; I have informed the customer on several occasions not to transfer the cash directly to the business account and I immediately transfer the money back to the company back account.”

މާލެ ސަރުކާރުގެ ގެޒެޓް ގަވާއިދު 2014 ވަނަ ބައި 10 ވަނަ ޖަދުވަލު 10 ވަނަ ބައި

8.4.2 ބަލާފައިވާ ގޮތުން 2021 ވަނަ އަހަރުގެ 18 ޖުލައި ވަނަ ދުވަހު، 18 ޖުލައި 2021 ގައި ބަލާފައިވާ

މާލެ ސަރުކާރުގެ ގެޒެޓް ގަވާއިދު 2014 ވަނަ ބައި 10 ވަނަ ޖަދުވަލު 10 ވަނަ ބައި

“...Prior to this investigation, I was informed about the delays in handover of shop’s daily cash collection to account staff at the head office and warning email was sent to the responsible staff to handover the daily cash collection to head office on regular basis. Moreover, prior to this investigation, stock counts were carried out on 30th August 2021, shop stock were counted by shop staff before account staff could reach the shop after counting godown’s stock. I did instruct shop staff that regular stock count must be carried out without delay irrespective of participation of account staff. Another stock count was carried out on 30th September 2021 with the participation of account staff and inventory variances were identified worth stock value of MVR 105,000...”

“...in order to reconfirm the stock variances and recent incident, a comprehensive stock count was performed on 04th October 2021 with the presence of account





staff and myself and it was found that stock worth MVR 1.6 million were sold without entering to the shop system and sufficient documents were not maintained when goods were issued from the godown to shop.

Prior to this investigation, I was not aware that goods are being issued from godown to the shop without documentations since I do not have any responsibility to oversee the operations of the shop. All the responsibilities of the shop are solely handled by Visam. I was also not aware of the facts that Visam used to put sales transactions on ‘Held’ and later print the receipts and delete the transactions from the system. Further, I would like to highlight that there has been no practice of analyzing stock movements which compare with sales to identify discrepancies and abnormal inventory movements and no specific staff was assigned to monitor and evaluate the actions of Visam...”

މަތީގައި ބަޔާންކޮށްފައިވާ ގޮތަށް ސަރުކާރުގެ ގެޒެޓް ގައި ވާނީ ބަޔާންކޮށްފައިވާ ގޮތަށް

8.4.3 ޖެނެރަލް ޕްރޮސެކިއުޓަރުގެ އޮފީހުން 27 ޖުލައި 2021 ގައި

ފޮތުގައި ބަޔާންކޮށްފައިވާ ގޮތަށް

“...prior to the identification of the current issue, there was a concern that was raised regarding the deposit of the daily cash sales. I sent an email to Yasir about the matter to which a reply was received from him justifying that he was unable to deposit the cash daily due to the fact that wisam was taking cash from the counter and the cash sales does not tally. Therefore, wisam was enquired with reference to the issue, and he raised concerns that the petty cash is not enough for the expenses of the shop and as such they are required to take cash from register for day-today expenses. However, wisam was informed by head office not to exceed petty cash float of MVR 5,000 which is allocated to shop and to keep shop expenses within that limit...”

މަތީގައި ބަޔާންކޮށްފައިވާ ގޮތަށް ސަރުކާރުގެ ގެޒެޓް ގައި ވާނީ ބަޔާންކޮށްފައިވާ ގޮތަށް





8.4.8 ހިސާބު ހިލާފުކުރުމުގެ ގޮތުން 27 ޖެނުއަރީ 2021 ގައި ހިލާފުކުރުމުގެ ސަރުކާރުގެ

“...As approved by wisam, sometimes I instruct cashiers to put transaction on ‘held’ and deliver goods before payment is received (mostly for regular customers), Wisam also does the same. If there is a stock count or audit approaching, Wisam will count the inventory at godown and the shop and he will print the ‘held’ entries and delete it from the system in order to tally. Prior to January 2021, staff used to have both read and write access to QB system. Hence, anybody can make changes to the entries. However, at the moment only Wisam has access to reserve or delete transactions via QB. The printed receipts which were put on hold are maintained in a file and kept in the office. As per my knowledge, ‘Niyaama Boat’ customer pays directly into the personal account of Wisam. There is still one pending payment which has not been transferred to the business account...”

މަޢުލޫމާތު ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ

8.4.9 ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ ސަރުކާރުގެ 27 ޖެނުއަރީ 2021 ގައި ހިލާފުކުރުމުގެ ސަރުކާރުގެ

“...Instructions are given to cashiers by Wisam and Ahshan to keep certain sales receipts on ‘held’ from QB system and goods are sent in bulk to those customers and ensures to cashiers that it will be adjusted in the system later when the customer (mostly Dhamaakanda Niza, Deck-the Big, Namoonna Hardware) makes payments later. However, the sales receipts which are put on ‘held’ are printed and deleted before and audit or inventory count is carried out. (Prior to the audit a ream of A5 papers were used to print receipts and the held transactions were deleted.) Most of the time business payments are transferred from customer (Namoonna Hardware) directly to personal account of Wisam.



