



ព័រដ្ឋាភិបាលកម្ពុជា

# កម្មវិធីកែទម្រង់

## ការគ្រប់គ្រងហិរញ្ញវត្ថុសាធារណៈ

### ពង្រឹងអភិបាលកិច្ច

### តាមរយៈកំណែលំអ

## ការគ្រប់គ្រងហិរញ្ញវត្ថុសាធារណៈ

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

ឆ្នាំ ២០០៤

gp2gj p4Bph

tr8vSt7g9atpgd3od391 yv8i Kp6pgnF  
ud9b4Bph tFi prgl FtSn htpgd3od391 yv8i Kp6pgnF

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4p3 !

ftBkri 2pl mKpGkDytpgd3od391 yv8i Kp6pgnF  
kdrpogl FsuH89tDdto5inW3physl pBpl y9 S; ytpg  
kdrpoatpgby8i yg lnptatph7T!

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dtk.9skj tF-y9 1 yv8i M  
6@) )\$

rp i Vtp  
ÑÑÑ ÷ ÑÑÑ

- omÄtcpgoka7kgj rGyIgj rGyItk.9skj tF-yD 1 yv8i M
- bpg rÄtcpgokaypl tgj rGyI

|     |  |  |
|-----|--|--|
| !ö  | kp8ip  | !  |
| @ö  | ftBkrl gl Fsuhs89kdrpoatpgd3od391 yv8i Bkp6pgnF yD tr8BT<br>sj F0ksdrfs3phsj PdyftBkrl syH<br>@...!... skftS;F<br>@...@... ftBkrl grDytpgd3od391 yv8i Bkp6pgnF<br>@...#... fgll htjnfkFpy0Dydouyml3od391 yv8i Bkp6pgnF<br>@...\$... bydouyml i b i tpgypypdydouyml yv8i Bkp6pgnF<br>@...%... bydouyml yll i prj py yD 8pl i Dr«<br>@...¼... I mlkpgkgl Fsuhs89<br>@...&... skftkyll py | ¼<br>¼<br>¼<br>*<br>(<br>!!<br>!#<br>!\$ |
| #ö  | tr8Bktr4putßn7dr9a<br>#...!... tpgunypgrbjö n pl ktr4puDytr8Btßn7dr9a<br>#...@... I mlkpgkF tpgby8i yDpj jnptatph sj F0tkp9r.l 2j1 pyr90<br>#...#... tr8Btßn7dr9atpgd3od391 yv8i Bkp6pgnF j jnptatph 7T!   | !%<br>!%<br>!(<br>@#                     |
| \$ö | S; ytpgktr4pugr kdrpoä jnptatph 7T!<br>\$...!... ktr4putpg9pgfpBpf kdrpoßuvlt 2j1 py 7T!<br>\$...@... ktr4putpg9pgkdrpoön p 2j1 pyoyßösj hdi 8fpos; Ft<br>j jnptatph 7T!<br>\$...#... ktr4putpg9pgk jpo by8i 86pytpgsth jgfyprk rly yD ud9D<br>kri @pukßöy   | @*<br>#!<br><br>&<br><br>(@              |

omāt cp  
ñññ ÷ ñññ

fpoá p9uuptá nph7k8i kg7T\*) rtsr# dos7ktr#pBpys6#ñ7dr9ax#Hs7Ptpyaskj ðf-  
7f, kpg sj pl u#upgx#tpiá#npi a #j#hBpt2psdfy3ypta y# @ok#d3o#ool p9 g1,iBpyzpyrt  
j h#ñ#ñ#ñ#goi#ÆicI sdtpl r.I syPx#j !(\* ( s1# BpyoysBph2]1pys7Pr# tpy#i shlyse#Scrs7li  
sdtpl u#tpgsBphsxp#i 2pkpthsh#T7T! y# 2pdo8i #KpGksyPx#j !((# \ gp2gj p4Bph y#tph7T!  
Dygj #k4pBpyfpo#; Fsglof#y#bi tr#6#T#ñ7dr9#3phsl pBpl rpt#skj ðf- y# t#ñ7dr9#qfyp  
kr#ñ#otosj pl ht#ñ#fd3od2#sd2pl 7y#y#tpg5#5] p9ktrsh#t#pg9pgkrp1gñ#tr#skj ðf-  
tr#ps7Ptt#i#byay# u#ushpt g1,itr#pBpyt#l 2pkrp2#t#b#k#py y# krp2#t#b9#t#pgup#l#tr/  
u#ushpt \ 2poyby#loa gp2gj p4Bphtr#k#sdrfBpyh7# h2p#8#2#rpy3g2p7#r#p7yf 2pu#k#k  
syPtt#t#ñ7p9#; #ksk#4p8oy#l tr/ y# k#4p8oy#l tr#skj ðf- Sj hBpys6#l#skj ðf-7p9#rh  
rpyt#pg#t#f#sg#y#l p9shlyt#b#le#suh#dysj F7k8i kg#x#j () t#syp#H#t#ñ#yskj ðf#do#f#p#x#p2pr6#l#r  
ksdrfBpydor#pnu#t#¼ s7P & 4p3gl s1# bi#y#gn#p#tdi #8Bpyt#pi#y#l y# gt#k#p#l#sy#P#sdt#prt#h#l %  
4p3gl \

gj p4BphtBpy77.hk#pha 9Sj g y8kpgk#f#py2pr#h#j #y#lyt#pg#st#h#bg#j #ph 1#y#p#8#i #k#p#6#p-  
gnf s1# 8#Bpyt#pg#f#p#B#f#r.# fly#y#t#pi #8Bpyj#t#f#v#l#b#y#bi l#poy#by#loa i p9u#f#p#7#k8i kg#x#j \*) rt  
2pu#k#k3#B#pyt#pg#st#l#9#3#g#f#ñ#h y# d3od39#f#ñ#p#l c#8#t#p#i#y \ 2pt#k#p skft#l#up#9#f#Q#oa  
k#l#l#ou#ñ#y#ñ#l #v#8#i #k#p#6#p#gn#f#E di #8Bpys#lof#f#e#p#i p9u#x#j !(\* ( t#k#r#ñ#l gj #tr#p#sr#ñ#l s1# i#sy#H#s1#  
Bpy2#psy#P#sj F#y#t#ph#7T! Dydu#H#p#2#p#n#p#f#dt#7T @ sy#H#l#sup#h#3#f#y#x#j !((# gp2gj p4Bphrpyt#l#dj  
dk#poy#8#sk#ft#l#up#9#f#Q#oay#H#k#dr#p#oj#pt#2#y#gj #k4pu#y#l#l y# by#ñ#i \

2poyby#loa syPtt#y#t#ph#7T! Dygj #k4p dtk#9#skj ðf- y# 1#v#8#i #Bpyj#t#f#v#y#8  
k#tr#4#p#u#2#pt#k#p2#psdfy# t#s3#phs#j Pud9#R#t#pg#d3od39#skj ðf- y# 1#v#8#i #k#p#6#p#gn#f y#9#os9#  
s70#y#8#dou#ñ#y#ñ#l#4#B#p#h#t#f#h#sj#hgrr#p#yf (i)-8#Bpyt#pg#d3od39#l p91#p#r#p#q#y#8#t#o#5#ñ#l#3#ph#ysl pBpl  
rpt#skj ðf- (ii)-8#Bpyt#pg#st#h#p#dou#ñ#y#ñ#l#p# (iii)-8#Bpyt#pg#7#y#b#4#p#8#oy#l tr#dou#ñ#y#ñ#l#k#p#s#u#l#y#w (iv)-8#Bpy  
t#pg#st#h#p#dou#ñ#y#ñ#l#B#n#s#yl lk#p#6#p#gn#f (v)-tp#g#os9#l#dou#ñ#y#ñ#l#k#y#tr/ (vi)-At2y4p8oy#l tr#k1d3pk  
k#p#6#p#gn#f y# (vii)-8#Bpyt#pg#ud9#R#t#pg#d3od39#d7ul#kr#o#i #j#j \ kr#v#h#s#j#h#ksdrfBpy3#gp#l

tikBphayPtYtph7T! grrpytpjptlbybi fQoa yD h5V o7j pyr.l flyy j,f2p fQokLT  
douiywlv8iMxpj!((# yD 8%kp6ytrlyfQoasyH fQokLkpgsuUywxpl!((& bydtR Lsh5 ¼)  
kLtpgd3od39h7itrkpk6pgnF bydtR Lsh5 \*! kLtpgos9m tpgdi.i uYvL1lv8iMhFjnpI  
c8Vtpgj syPi prdtk.9 s5i-tD yD b9? pukp6pgnFgj Bph bydtR Lsh5 \*@ kLb7ovp7s7P  
Dy3nsyl lkp6pgnF fQokL8Y%I p3DyduHgp2prn pfdttrDp dur7p9onpfQoayD bydtR LkLT  
At2y 4p8oyI tr2psj F \

7yryDsyH douiywlv8iMxpj tdi 8Bpyos9m seD dtjpkdBptaLtpdi 8BpyosupvblsdoI  
sj F02drmvbjy mpgoyI tr/s1I 3rpi g8p9bdi p8d Bpta &tpg yD 7I kgtidi 8Bpytpi dyI 2psdfy \  
gBp9rySryuyBI di 8Bpyhosfph s1I gfypkrjuyij pgtidi 8Bpykdokdr.hs7Pi prfQokLT  
8Y%I p3j rpyhtjnfskgt sj F02drmvtpg8Y%I p3tDdos7k \ s7pH2pkI tDkfy4pu =ky4pu;9  
-kG9pr; 9E k4puysl pBpl D; tDsyP; m dk.l 5p9tpjpl dos7ktrDpBpyos9m2]1 pyj Bgbltia  
k3phatDtpgkpgseD8Xv8k4puskj tF- yD ysl pBpl yD 2drmvj Bngtpgs6kkrp1gntr/  
2pcTeD8Xv7PtDk13ryDy2piY\

sj F0k sdrfplBpys3phsj Pysl pBpl gokgp2gj p4BphyI tph7T @ suph3Epgsgloftrhj py  
d3Rkdrpoatpgb48ääyDotosjpl f4pu tpgtpi dyI 4pudtD yD tpgs6kkrp1gntrdos7ktrDp  
s7PtDibya yD u4ushpt ksrfypl tajarGyI 1y Sky Bpyjptafv8 =I mtkpGkdi stprE  
Sjhs; pi tpgl tfl DntjptahT Å!É-tpg6pyp8ky4pu k4pu yD kykE 2ydos7k2piY yD  
do2puhgj; Å!É-tpgs6kkrp1gntrdos7ktrDp fhs7PtDto5inWbya yD dodti 4p8oyI tr/  
7ypt7y92pr.l k13ryDy2piVp9rh yD Å#É-tpgb48ääyDdos7k iprgl F4pubym3phSj h  
Bpyrtultpgbybi yI mtkpdkDp9u5p9shT \ sjpl S; tshI mtkpGkdi stprnsyH tr86St7dr9a  
2pt8kD6D\$ di 8Bpysglf yD bybiI tDsyHgrrrpyf Å!É-tBn7dr9a9trp9doj pobp86 Sj h  
k3j P2pu\$kkshTpgtpi gkpl t97iu Å!É-tBn7dr9aj Bphkp6pgnF Sjhs; pi k5pya7PshTpg  
os9vdokVw4pusk8pk6pgnF Å#É-tBn7dr9adouiywlv8iMxpj Sj h k3j Pud9Dh7w2p6bsi I L  
Stnp yD ud9DyI ij; yD tpgs3pgukVw4pyk yD Å\$É-tBn7dr9akj tF- Sj h k3j P6pypk4pu  
rpdtskj tF-yD 2drmvj BngtDotosjpl f4pusyPtDgl Fsuhs89 \

dtk.9skj.tF- yD 1yV8iM Bpysj.gi.yP7I p9kFpya syPt.tpgby8i.jyC =I n7k.p6k.l  
di.stpnE u\$kk.syPt.tF.tpgSt7dr9akj.tF- yD 1yV8iM.kp6pgnF Sj.hrp.ygro.vk.y8  
tpgud9D.b4BphtF- tpg6pypk.4pur.pdt.skj.tF- tpgud9D.dou.uy.6yp.3pg yD 1yV8iM.tpgby8i.jyC  
t\$7n7dr9ak.pgsu.tuyw t\$7n.h.jt.pgd.3od.39d7ul.kr.0i.uy; tpgos9D.tpg8y.\$I.p3s7Psh.8V.kil.s1.j.p  
gfyp.kr.uy.8y.l yD k9r tpg2dr.m.vt.pgb.48.ä.y.8V.kil.At2y yD tpgb.48.ä.y.6y.6py.ry.k.k \\  
sj.pl.Set syPt.tpgd.3od.391yV8iM.kp6pgnF dtk.9skj.tF- yD 1yV8iM.Bpys.o.tpgj.pyt\$7n  
7dr9D.yr.8du.v.k.Fpy.8 Sj.hs; pi.sh.tF.Å!É-t\$7n7dr9aj.Bph yD s3ph.y.sI.pBpl.3I.Å@É-t\$7n  
7dr9aj.Bph yD s3ph.y.sI.pBpl.uy.j.pg.Å#É-t\$7n7dr9doi.bi.t.pggi.y.p.3pg.2pi.Y yD Å\$É-t\$7n  
7dr9at.pgs.glo.f.j.yD doi.bi.t.pgc.8V.t.p \

t.pog.t.pgn.\$yH.86.py.t.pgr.l.fly.y.di.8B.py.j.p.t.a.f.v.l.yD.by.8i.d.o.t.o.s.j.p.l.d.o.k.V.w.p.u.s.1.I.B.py  
;h.a.h.S;«.82.r.py.3g.2p.7\$7h.t.7R.f.V.I.2.p.u.\$k.k.s.y.p.sh.t.p.g.j.py.t.\$7n.7dr9D.y \

syPt.tpgj.py7I ! 86.py.t.pgs.j.h.di.8B.py.j.p.t.a.f.v.l.yr.r.py.F.tpg.st.h.p.yD.tpg;Ku.Å.k.pl.o.n.p  
h.5V.l.o.7.j.py.3I.y.p.y.s.j.h.u.p.t.a.uy.j.h.a.p.g.k.d.r.h.y.t.86.B.I.tpg.d.u.p.9.f.o.o.8.I.c.I.t.p.g.s.6.k.Å.d.o.8.i.4.p.8.o-  
y.I.t.r.t.p.g.3.n.y.p.u.y.8.I.tpg.d.9.D.g.j.B.p.h.yD.b.4.B.p.h.t.f.h.t.k.8.o.i.y.3.I.yD.g.j.p.t.g.tpg.d.9.D.8.y.l  
yD.t.p.g.sh.t.7.R.f.V.I.dur.7.p.9.t.p.g.o.n.M.o.n.p.h.2.j.p.v.l.h.a.g.y.B.I.t.p.g.o.y.l.u.d.9.D.k.r.i.8.p.u.b.6.t.p.g.t.f.7.j.y.k.V  
r.g.y.s.u.h; t.p.g.t.p.i.o.y.l.yD.k.j.h.y.t.86.\$6.j.B.p.l.t.p.g.n.C.yD.d.i.i.u.y.l.L.7.j.y.k.V.t.p.g.s.t.h.p.d.t.o.5.i.n.W  
3.i.V.m.y.l.86.T.yD.g.f.y.p.k.r.uy.k.8.o.i.y.p.l.d.k.o.i.p.r.k.D.j.p.g.b.o.y.j.2.p.i.Y.u.\$k.k.3.t.p.g.b.o.y.8.i.j.y.g.8.i.p.g.p.9.u.y.8.I.yD  
d.t.r.3.I.S.j.h.t.j.n.i.y.8.y.t.86.C.k.d.r.p.o.a.p.g.y.p.f.v.l.yD.y.p.l.f.h.t.p.g.b.o.y.8.i.j.y.86.py.t.p.g.7.o.k.p.i.a.yD.o.d.9.D.o  
o.B.p.i.b.j.u.t.j.i.a.3.f.s.k.u.y.w.i.p.r.d.3.o.g.o.4.p.u.yD.d.3.o.d.7.9.d.7.p.l.yD.t.p.g.o.n.M.o.n.p.h.j.h.a.g.y.B.I.k.d.r.p.o.a  
b.p.k.p.y.t.8.s.p.h.s.j.P.u.d.9.D.k.r.i.8.p.u.k.8.o.i.y.t.8.5.n.f.s.j.h.t.r.p.f.p.o.s;F.f.h.g.r.t.j.\$7n.j.t.p.g.k.r.p.1.g.n-  
t.r.s.k.j.t.f.t.p.d.t.o.5.i.n.b.p.k.p.y.\h\

syPt.tpgj.py7I @ 86.py.t.pgs.j.h.di.8B.py.j.p.t.a.f.v.l.yr.r.py.F.tpg.d.9.D.8.V.k.p.h.4.p.u.l.y.b.p.t.g.s.h.t.I.p.h  
o.S.y.f.tpg.d.9.D.r.h.j.py.l.tuy.w.j.f.2.p.uy.w.h.t.B.p.t.a.o.i.8.i.k.yD.d.B.p.t.f.\$7n.v.2.p.s.j.F.t.p.g.s.t.h.p.d.t.o.5.i.n.W  
3.i.V.m.y.l.yD.y.t.86.D.y.t.p.g.d.o.r.h.u.y.w.t.p.g.2.d.r.m.v.t.p.g.i.9.7.p.g.o.j.n.t.m.u.y.w.t.p.g.d.9.D.I.y.l.t.p.g.o.9.h.k.9.b.p.t.g.s.h.t  
i.p.h.o.s.y.f.t.p.g.o.y.l.u.d.9.D.g.o.o.u.l.sy.P.i.p.r.s.5.i.t.d.t.p.r.l.fly.y.s.7.l.i.t.p.g.o.s.9.D.fly.y.r.g.y.l.u.y.j.p.g.s.j.p.l.o.y.l  
s.g.l.o.f.\$d.2.k.s.g.k.yD.o.n.M.o.n.p.h.r.g.y.t.8.g.9.D.d.t.k.9.s.k.j.t.f- yD 1yV8iM.p.l.s.7.P.o.\$g.t.p.g.9.p.g.s.y.P

ypl tj pyuyij pg tpgud9P; ddi xuyi LdyypI tj pyuyij pg sjpl ojuptøpy2lypvk8ytr/ yP  
tpgoyk6tpgyI trsyPtøypI tj pyuyij pg \h\

syPtøtpgj py7T # 86pytpgSj hdi 8BpyjptafvI rryf tpgdorh; Bnyjokgj p4Bph  
tpgud9Ptpgd3od39kpfdBpta prgl Ftpgos9I 3nFtrp6tpgd3od39kpfdBpta tpgsthpoø8n-  
syl L yP yI 86Bnsyl L tpgos9I douiyi yltpgkdrpod3od39 yP zpys7PhmoBpi øjrh  
ttkø tpgsglofI douiyi Bnsyl lkdrpoaI k9Ni a yP tpgonMonph yP ud9P kriø purgyI  
gi yp3pg \h\

syPtøtpgj py7T \$ Sj hrpytpguptaiyi p92V k7w7Pyøtpgj py7T # dtk.9skjztF- yP  
1 yv8i øBpyjptafvI yP by8i 86pytpgk5pyø. I flyygrryf tpgjptøLby8i y8tr86I ktr4pu  
2pbp74pu Sj h2ptpgkpth09dytpgsglofI c8t psjpl S; øshøtr86I tpgud9I yP ud9Ptpgby8i yç  
yI 86h7trk6pgnF tpgs6I r2ZtpgkpgsuI uyw yP tpgud9P tFtpgd3od39d7ulkr0i Ij; tpgjptøL  
by8i dto5inI jnpl gl fsuhr6Lr tpgs6I k1r2ZtpgtpgdI iuyi L1 yv8i ø yP tpgonMonph  
rGyI 3od39 yP by8i c8tp \h\

s7ph2pl p9nptsjpl gp2gj p4Bph77hkøhøp douiyi 3od391 yv8i øk6pgnF gokøtrøp  
syP7ya5kpl syPseI tøsyphb4Bph tFhøsyPtøtpgd3od391 yv8i øk6pgnF syPSi oykø syP2p  
t9hø jfb9gokgp2gj p4Bph \ dotpgsyH 3kovptøLj4pufpBpføytpgoyI 2jwI by8i I tFtpgSt7h9a  
douiyi 3od391 yv8i øk6pgnFrI Sj htpy8i kø jøpseø s1I rpyhtjnf2pdouiyi ktkø 9øtdo7pta  
dtep3pl p9d3od2øsd2pl \

syPtøkpgi syH øI m7kpdkfi øtpnø sjFøItøny tpg9pg kr6rc yP dokVøWpu syP  
trøpø Sj hdi 8BpyjptafvI tjsjpl ksrfypl tøjrgyI 1ø Sky 2pgsolo8pgfDys3physl pBpl  
skjztFgokgp2gj p4BphyI tph7T # Dygj k4p Bpy3kovptø2pcFø9s7Ii bju4pufpBpføytpgoyI  
Stphdouiyi 3od391 yv8i øk6pgnFtrøp \

syPshFhj pydybp74pus3physl pBpl syH dtk.9skjztF- yP 1 yv8i ø Bpy8pl iDrø  
2pdouiyi 7Pshø j Bphd3od391 yv8i øk6pgnFgokgj; i prgl FtpgkItkps7Pshø phøtkpg 84p3  
tpg8pl iDrø yP gBpl tpgnø; K90 s1I BpydoSrdorh y8phø7uøk6y6ypypuitpgby8i yçnø  
tr86Itø7dr97pøepl gokgp2gj p4Bph 2puøkk gBpl tpgnøpl iDrø yP diiuyi Lfjnpl

kp6pgnF (IFAPER) yD tr86k1doiibiltpg2jy. osfts7k (TCAP) kdrpoaud9Rtpgd3od39  
skjttf- yD 1jv8iM \ s3phsjPkFpya 3EpgsglofplBpyy8tr86T St7dr9douiynd3od391jv8iM  
kp6pgnFr.l Sjhryhtjnf3od2sd2pl dotosjpl 4pu2prpkayD tpg77h5lkdi85lkaSj h  
t0syph grrpyftMkil glFsuhS89 dur7p9tr862pjlnpt0 yD S; ytpgktr4pu2pt8k9  
iprjlnptdphyr.l 0 kdrpozpys7PkstrfBpyi prftMkil SjhBpyjpt8fv\

tF5H 5jorSdo9syH 77hBpytpg8pl iDr5lka yD tpg3pl7l p9suvV11Ruklnpt0j 3g  
b48äay7p9epI gokdrM p grrpy7p9Dj 3s74p3T yD kfoiybyj2piYpyp iprgl FtpgAt4pu3p  
2pAtfyt0tpgsd2Ksgkl t =b4Mtrd3oj nbsH8kil 7p9rhE (Sector Wide Approach--  
SWAp) 2p86Kp6kKdrpoatpgsglof]yD by8i tr86Tjn7dr9syH \

sjpl rpytpg3pl7l p9st8tpuklnpt0j 3byj2piVp9bkqok8l D gp2gj p4BphtrM p  
ksdrfBpyy8AtkpgftMkil r.l Sjh2pdo7bf9M; kdrpoatpgby8i j2p211 py0y8tr86St7dr9a  
tpgd3od391jv8iMkp6pgnFr.l Sjhryhtjnf3od2sd2pl yD 2pdouiyMkT9Atdo7ptdtep  
3psyH s11 SjhguDcpy9ksdrfplBpysyPxpj @)!% \ htjnfukk Sjh6pltr86SyH5lkSoat  
u0nptr86Tjn7dr9ary0 3BotpgSj htr86SyHrpygyfypkryMfQpkhpk rpy4pu2pt8k9  
dBptjyM r sjpl S; ytpgktr4puyr.l 0 di8Bpysglof2p211py0 yD d3od2sd2pl s11 rpy  
grovk7p986pytpgtkp9kri0pukfoiy yD 6y6pyryMkdotosjpl dokV4pu rpydouiyM  
shT7rfVj hrgybatfhgrby8i jtn7dr9a yD rpytpgolupt0otgnK4pgfogtbgfpBofa dur7p9  
osfts7k yD osft8Vlpkrdko \

2pgr tpgby8i jtr86SyH Sft2poyjlnptdph6D SjhTjlnptdph7r.l fpouTxpj @))\$  
jha @))¼ dtk.9skjttf- yD 1jv8iM di8by8i ktr4puflyy @)%\$ syPiprfs9nrktr4pu  
kFpy0flyy @& \ jsfM 2p211py0 gp2gj p4Bphyrbpf2drMshTtrk dokV4pu yD ud9R  
kri0putpg9pgd3od39 yD tpg77h5lkdi8gokarGyM3o2pyncpta syPt0tpgd3od391jv8iMkp6p-  
gnf syPd3odtk.9 yD kfoiy g1,ijhæpta5iHdt0 yD [m-k9nia \ dotpgsyH yD bymvpipL  
gp2gj p4Bphbpf; h6y6pyc8tpty8i sdfyseD yD tpy8i f7ksjPbp74puseD u0ptdnh  
s7Pplonpdtk.9 yD kfoiyuptaiywg1,ijhæptahjpy 385iHdt0 yD [m-k9nia s11 yD2.l  
os9lytpg77h5lkdi8gokonpdtk.9 kfoiy yD b94pufjlnpl gokgjp4Bph7p9bka syPt0tpg



byðiljfr86jok5y sj F0KsdrfBpyi prs3phsj Pðys3physl pBpl skj tF-yðk9rtfGokap2  
gj p4Bph \

dtk.9skj tF-yð 1 yvði MkrSc0bjng3mj p2phsd2Po; m 2yfšupHksrF ypl tjj rGyI  
1 y Sky Sj hBpy; hãpgbymri 2ps3phtpgnçyð ; hãpgsh t7RfVJyð tpg 3pd7I p9suvV7I P  
fšupHtr86tšn7dr9j rpykpgfkšpyayH \ dtk.9skj tF-yð 1 yvði Mt ypr2pskyp6itpgSi r.l  
gokaksrFypl tjj rGyI Sj h2pb3šrovptpgSi r.l syPt tpg9pgd3od39skj tF-yð 1 yvði MlyH  
rpytpi uãFypršs3 t tpgbyðiyll p91 P rpi a yð 1 l fi 2p7b; m y8tr86tšn7j9ayHlBpy  
kšgfs2p32il iprtpggU7nt \ tpgyitpg5V5jokdtk.9skj tF-yð 1 yvði Ml rptA9 ul 2pry  
d3od3pya7 \ sl Pdi8tpgtrp9kgogokap2gj p4Bph7p9rh \ rGyI3od2pypçtšj hrpytpg7pt79  
yð tpgd3od391 yvði Mkp6pgnF 7p9S; ãfjnh 7p9S; ãfjnl k7i rpyfšnt7p9bk8psyPt  
tF-tpgsyH \ rpt0di8Sifhgrl p9ktrã tF-tpgsyH s7bsl Pbpfk9(R cpyP kšgFBpyy8tpg  
d3od391 yvði Mkp6pgnFr.l 3iria gPrph= rpyirp4pu yð 3nsyl L4puf0pkãpka  
s1 T bpfSX I ioBpydotosjpl dokV7pu s7PyPbp74pu yð idr8tpgdytpg48ääy0os7k2pi Y  
u\$kk3Ebp74pu dytpgtpi ay0 4pu dt tGokão2p2y \

s6ãyPgp26py74puvV Dc7T@& S5 i lmp xpj@))\$  
s7kgj rGyI  
gj rGyI t k.9skj tF-yð 1 yvði M

  
3pi z ya

# bpgrfcp

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gp2gj p4Bphtr pBpy77hkph2pl grts1 1 y8kpgk bpy2prhj pydytpgsthbqj Bph  
1 y8p8i k6p6gnf s1 1 86pytpgf pBpfa. l flyy tdi 8Bpyjptafv plby8i 2poyby8oa \ 7y8y8  
86pytpg5H Bpy77hs2p32il sdfly2p986pytpgj D7s7li 86pytpgr. l flyytju8rpy8ääy4pu sjpl  
l il p8syPse 1 \

bp74pudi 8Bpy3kovpt2pcf9s7li s7Psh7pufpBpfa ytpgud98tpgd3od391 y8p8i k6p6p-  
gnfsyPt 1 = l m7kpdkfi stpnE sjf0t8n7y tpg9pg kr6rc y8 dokV#pusyPtr 1 Sj hgo5M  
; p8a t8ypr2pdor8dygp2gj p4Bph Bpyjptafv 2pgs0lo8pgFDys3physl pBpl skj t8f8gok8p2gj p-  
4Bphyt 1 t8ph7T # Dygj k4p \ l m7kpdksyH Bpyfpi 87nt8n7dr9a1 y8p8i k6p6gnfcp 2p  
ogk8fyd3oj n8a. l j8k8pya t8f8n8progk8fyd3oj n8do7pt8tep387p9oyl p9 Sj hy86pyp  
j8a2p32il dytpgby8i y8 m7kpgkfi stpn7p9rh grrpyf 7f. l -k8ky8pu k84puysl pBpl  
y8 kn8o88ok9r 7u8-ogk8yrpdt8skj t8f- y8 1 y8v8i M by8d3pH 78f-4pu2pDj 3syPt 1  
tpg848ääy8 grrpy4pu2pDj 32pr. l y8k13ry88; h2ly. l 2pr. l y88k8il At2y y8 2pr. l y8  
k9rk8h y8 78y- t8f8pgk8p1 gn8tr8tr8ps7Pt 1 i8ya\

syPt 1 gl Ftphd8pr. l S5ty8s7PcDsyH dtk.9skj t8f- y8 1 y8p8i 8Bpysx 1 i os7Py8tpgs; pi  
bp74pu2pcf y8oy8y8yH sjpl fpo8; F8pl i Dr2pdou8y8 7Psh8qj Bphdytpgd3od391 y8p8i k6p6p-  
n8fgok8j; \ 2ph7w h dtk.9Bpyk8t8ps7Psh8qj h8tkpg 84p3 y8 8pl i Dr8Bpl tpgn8; k90 y8  
do8rdor8hy8p8h8 7u8k8p6y8pyp u8n8tr886t8n7dr9a7p9ep1 gok8p2gj p4Bph 2pu8kk3E  
tr88ud98tpgd3od39skj t8f- y8 1 y8v8i M (TCAP) y8 gBpl tpgn8pl i Dr«y8 di. i uy8l LFjnpl  
k6p6gnf (IFAPER) Sj h2ptr88K1 doi8bi8t8pg2ly. l osf8ts7k y8 3p87sjpl dos7k y8 k88oy  
88; h2ly. l 2psdfly \

t8f5H 58lo8Sdo9t8tpgsj 8i g2prpka y8 dotosjpl tpg77h5tkdi 85M8gok8tk.9skj t8f-  
y8 1 y8v8i M t8tpg9pgt8n7dr9a8pgd3od391 y8v8i k6p6gnfsyH di 8Bpy77hkphay8 3p87l p9  
suv8718uk8jnpt8j 3848ääy87p9ep1 gok8tr8p grrpy7p9Dj 3s74p3T 7p9k88oy8y82pi 8ypyp \  
7k8sjPk8pya 38pgb48ääy88r88t8n7dr9a. l Sj hrpyht8n8fd3od28sd2pl y8 2pdou8y8k8sjP

St h p t p d 3 o d 3 9 1 y u p 8 i k p 6 p g n f g o k a j p 4 B p h p l s x i o B p y l p 9 k r g r l s 7 P y 0 k 9 j p g d y t p g  
b y 8 i j y 2 p b y 2 p i y \ g p 2 g j p 4 B p h t r p k r k s j 9 y 8 t p g b o b g k p 7 g l p 9 s u v 7 j 1 0 f s u p h s k f t J  
k s d r f f v j o k d j 3 b a t ; h 2 j y . l 7 p 9 b k a S j h B p y A t 4 p u 3 p s d 2 k s g k l t a b 4 0 t r d 3 o j n b s h T  
8 k i l 7 p 9 r h e ( S e c t o r W i d e A p p r o a c h - S W A P ) 2 p 8 6 k p G k k d r p o a t p g s g l o f j y 0 b y 8 i j t s n  
7 d r 9 a y H S j h b p f o 9 t p h p y 8 i 4 p u b y 8 d 3 p h l j h k r 4 p 3 t r p t t p g d o r h ; W 8 o n p l m k p G k l  
y 0 o 7 u s k p 6 y 0 2 p s d f y u b n p t r 8 6 b 4 8 a a y y 0 t f 5 l 5 j l o r S d o 9 y p y s ; K 9 s 7 l i t s u h t y 0 r t  
l t r t s 6 k r p 1 g n t r s 7 P t t p g s g l o f t r 8 6 t s n 7 d r 9 d o u i y l 3 o d 3 9 1 y v 8 i k p 6 p g n f t r p p l t p y a  
S i r p y 4 p u d i k d i 8 r p y d o k 7 4 p u y 0 4 p u k i t k 7 5 0 k a \ g p 2 g j p 4 B p h t r p k r k s j 9 t p g k 3 r y u  
l p 9 t t a t P y 0 t p g 8 p l i D r 5 0 k a f s u p h t p g f o b p g r h u y 0 2 j y . l o i e j k o 0 k d 3 o d 8 o o l p 9 S j h  
D j 3 b y 2 p i 7 p 9 b k a ; h 2 y j h k r 4 p 3 t r p s j F 0 z p y s 7 P k s d r f B p y i p r 7 k s j P d o t o s j p l r 1 f a p  
s y H \ g p 2 g j p 4 B p h g l u 0 l p 9 m r p l c p 8 6 k p G k s j h s l 0 t j u 0 S i b y 8 i j r 3 p s y H y 0 ; h a y 8 ; h S ; « 0 3 g  
2 p 7 B p o a f v l s 1 1 y 0 t p l s 7 P 2 p 3 j z p y r k d r p o a j t y p t p g b 4 8 a a y u t p g d i . i u l y l i p r j p y y 0 t p g d 3 o a  
d 3 9 t p g b y 8 i j y t r 8 6 t s n 7 d r 9 a s y P t 8 k i l 2 p s d f y s ; K 9 s 7 l i \

t y p r 2 p d o r h d y g p 2 g j p 4 B p h t r p 5 k r b j u p 8 y p 8 p l d 3 o d t k 9 k 6 o i y S j h r p y t p g u p t a u i y w  
g o k a p 2 g j p 4 B p h 2 p u s k k d t k 9 s k j t f - y 0 1 y v 8 i m d i 8 l t f v l 7 m j p t a p o p l 2 p o a y 8 t p h p y 8 i 4 p u  
j t d r s y H s j F 0 6 p y p l B p y 7 p 9 d k 0 y 8 4 p u 2 p r p k a y 0 t p g 7 7 h 5 k d i 8 g o k a t r p 7 p 9 t t p g s g l o f j 7 p 9  
t t p g b y 8 i j y t r 8 6 t s n 7 d r 9 j p r p y k p g k f p y 8 y H \

s j p l r p y t p g 3 p l 7 l p 9 s t 8 t p u k j n p t 0 j 3 b y 2 p i 7 p 9 b k g o k a l 0 y p s u h s y H g p 2 g j p 4 B p h  
t r p k s d r f B p y y 8 A t k p g f t k i l r . l S j h 2 p d o 7 6 f 9 m ; 8 k d r p o a t p g b y 8 i j y 2 p 2 j 1 p y 0 y 8 t r 8 6 T  
t s n 7 d r 9 a t p g d 3 o d 3 9 1 y v 8 i k p 6 p g n f S j h r p y h t j n f d 3 o d 2 0 s d 2 p l y 0 2 p d o u i y k k 9 a t d o 7 p t a  
d t e p 3 p p l B p y k s d r f s y P t x p l @ ) ! % \ d o t p g j k f p y 0 j ; m s y P t s y H 3 t p g 6 p y p l B p y c p t r 8 6 t s n  
7 d r 9 a y H d i 8 S i r p y g f y p k r 0 f 0 p k a n p k a r p y h t j n f 2 p t 8 k 9 d B p t j y l r s 1 1 S ; y t p g k t r 4 p u  
y p y p y 0 d i 8 B p y g f y p s 7 P i p r 2 j 1 p y y f . l 0 b r s j p l 8 6 p y t p g t k p 9 k r i 0 p u k 6 o i y y 0 6 y 6 p y r y k k  
d o t o s j p l d o k 7 4 p u g r r p y 7 p 9 t p g o j u p t 0 t g m 7 k 4 p g f o g t p g f p B p f o s f t s 7 k y 0 o s f t 8 7 l p 7 p 9  
e p l l p 9 d 3 o d 3 p y a 9 S j g \ s y P t t p g b y 8 i j y c s l 0 d i 8 s ; p i t p g l t f v l 7 m j p t a 7 p s h t p g s d o 0 B p k p l f j  
s 3 p h s j P y 0 d o t o s j p l d o k 7 4 p u 5 0 k a y 8 p h 6 y 6 p y j j i f i . f k f s k 0 g o k a l 0 s f l k 8 p 9 t p g o s o t  
6 y 6 p y s 7 P i p r t p g ; f s ; F 3 j y l s d f y s u t S j h r y S r y 2 p t p g 9 p g b p 7 4 p u \

5kr3kovptr9s1 r9s7licp s3phtpgr(f9syPt tpgsglof] y9 tpgby8i jy8gpha  
tr86tjn7dr97p9bka3Fy4pu y9 yly4puDytpg9pgsyPt gl Fsuhs89 u8kk 3Eypsdtpi suh  
Sjhtr86Dy. i oit 9pd77p9epl gokaj 3byd2pi i 8Bpyovoa\

syPrpyfjrnffj k8pyr. l s7li Sj h3gSi di 8Bpygshfse9syPt ogitpgr8yH; 9Sjg \ gp2  
gj p4Bphl ha [ tvcp tr86ud9Dtpgd3od391 yv8i kkp6pgnF rpyhtjnf; Kpg4po8psolrlyj pfa  
2pr. l y9tr86tjn7dr9aj Bph7s7P \ tpgksdrfBpys7Pi prft k il DydouyW3od391 yv8i M  
kp6pgnF syPxj @)!% i dr8plgp2gj p4Bph; hbp74pus7Psh tpgos9 dt05imW82p28F kdrpoardyJ  
gp2ptpgr. l Sj hdotosj pl kri 8pu bpfby8i l y9Scgtkpk9j pgDytpgd3od391 yv8i kkp6pgnF  
sjpl rkyu9S; tsh2ypvtpg 8 7toRkprtusdtPi s7Ps7li \ jsf8 tjn7dr9atpgd3od391 yv8i M  
kp6pgnF y9 tpgsthbgj Bphk h di 8si; Kpg4po8p s1 rpyhtjnf3p873p y9 l y sl p93ps7P  
8x87Prt t8s3phsj Pz pys7Pgt tpgos9 k9j pgt drv 50k8y3nsyl L4pu i r84pu y9tpg77h5tk  
di 8 7p9kdrpo83phsj PDydokVwput tpgd3od39 7p9kdrpo83phsj PDydokVwpu y9 4pu  
kit kVwt tpgstl93gdoSrdorh6y6py Sj hrpytdrv gokaj ; sj F0bsdr tltpgby8i jy0 m kpkktpi a  
oy0 4pu dt t y9 on p tr862p8p74pus; K9s7li gokap2gj p4Bph \

tF5i 5toRSDo9gokat k9sktF- y9 1 yv8i MypsuhsyH Bpy; hplsl 9y8ft k il y9  
tr86tjn7dr9al yv8i kkp6pgnFr. l Sj hrpy4pu; Kpg4po8p2pdouyW rpyhtjnf3od2sd2pl  
y9 rpy4pu f0pk8pk8 prt pggju9f9Bpygokal 97p9bk8p \ fpoa8uhsyH is7P sl 9y9fpo8; F  
tpgby8i jy8sj Pos9 ytdrv k9j pgd3od391 yv8i kkp6pgnFgokal 9r. l 2j pyr90 l p9xpog 1 k  
s7Pi prt pgsj hbpfs6 7PBpy sj F0z pys7Pgt tdrv k9j pgt i byay9 2pbyd2pi y\ tpgz pys7Pj ha  
tdrv k9j pgt py8i 50kae90syH y9; h2p; hrtplsl 98xV i prgl Ftpgstjyse9y8dokVwpuDytpg  
dorhfjn,h y9 on p6y6py 1 yv8i M y9 6y6pyj D7s7li dkos7Pi prt pgbymvpi Dyf0pogoka  
duHgp2pnpfdttr 2p \ tpgstjyse92posn 0 y8dokVwpuDytpgstl93g6y6py 1 yv8i 8yH y9st i  
rpyse9dko3p2pr. l y98fpgntrlyfjnpl gokaj p4Bph Sj hs; pi bp74putpy8i 5p9se9s7PshT  
8k il ; hvl 4pusj F0tjnyskj tF- y9 sh tpgd7d798k il k9t tF- sj F0kr6rcy9 l mBrk9r \  
s3phsj Pfa8dtpi o; mDyft k il gl Fsuhs89Dytr86tjn7dr9atpgd3od391 yv8i kkp6pgnF goka  
sl 9 38okVwpu y9 4pu kit kVwt tpgstl93gfjn,h 4pu l l fi at tpgd3od39d7ulkr0i j j ; y9

tpg84p2y6y6pykp6pgnFf7ksjPhdoskjo]; m Sj hosdrpl®i hdosl p2yfokad7k2piY yØ  
do2puhgj7p9rh 2pu8kk kdrpo2ySj hdttt yØ 9pl g9sd3ph \

s6ÿPgp26py4uvVdc7T#) S5 rCryp xpl@))\$  
ypl tgj rGyDygp2gj p4BphtrØp



10y Sky

# ! ö k p 8 i p

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gp2gj p4Bph Bpy77.hkðh2pl gnpkrts1 y8kpgk5py2prhjpy t0tpgsthj  
s3physl pBpl y9 douiylytpgd3od391 yv8i k6pgnf s1 onp86pytpgfpBpfr.l flyy tþ  
di 8Bpyjptafvly9 by8i fpoa p9uXp] !(\*) rtsrñ 2puškk syPsh\$; dsti93gfjnh y9 tpg  
d3od39fjnl kp6pgnf \ dtk.9skj tF-y9 1 yv8i 0Bpyjptafvly9 by8i bnþktr4pu  
2psdfy t0s3phojn9ud90tpgd3od39skj tF-y9 1 yv8i k6pgnf dur7p9tgos9ll douiyw  
b4Bph tFh=Sj hgrrpy Å!É tpgd3od39dto5im 0Bphysl pBpl rpdtskj tF- Å@É tpgsthj  
douiyw8tp Å#É 7šyðtrdouiyw yj pg Å\$É tpgsthj douiyw nsyl lk6pgnf Å%É tpgtkp9  
douiyw k8ytr/ Å¼É At2y4p8oy 1 trk1d3pk6pgnf y9 Å&É tpgud90tpgd3od39d7ul  
kr0i yj \

7y9 y9 tpg5ll 5þo9sdo9 3gblti k3phdi 8Bpyby8i l y9 kr7ll h2pj jt4yr.l flyy  
di 8Bpyksdrf 2puškk syPt0 onp\$; dk5py0r.l flyy jf2p tpgd3od39c8tpSj hgr7p9  
dto5im kpgsu lyw tpgd3od39 douiyw8tp tpgsglofj y9 by8i c8tp y9 doi bi tpggi yp3pg s3ph  
ysl pBpl y9 gj þphuyj pg s3physl Bpl y9 gj þph3l y9 tpgdorh fjnh rlySryuyw  
ovpdozr y9 srsqlyr.l flyy di 8Bpy2odo7F \ 5p9sdtp rsyH ; hãpgdi .i uyl l se98kV l j pl  
ks9þbjuðn þ8äy4pu y9 ovpdozrt0 tpgd3od391 yv8i k6pgnf 2puškk sh\$; dk5pya  
of 3š3physl pBpl y9 gj þphfjnh s3physl pBpl fjnl kp6pgnf y9 tpgd3od39  
fjnl kp6pgnf y9 1 yv8i k6pgnf dur7p9 onpov tpgby8i jç y9 tpgd3od39 tr86TSj h  
di 8Bpy3.kovptæDsyH t0gBpl tpgn0i .i uyl l se98kV fjnl kp6pgnf y9 gBpl tpgn0pl  
i Drsh tpgby8i jç tr86ud90 tpgd3od39skj tF-y9 1 yv8i 0

! ö ! ö s3physl pBpl y9 gj þphfjnh

fpoa p9uXp] !((( rt s3physl pBpl y9 tpgd3od39kpgsu lyw Bpyk ll syP2ovp kð  
DytF5ll 5þo9sdo9 tñ7dr9a \ s3ph tpgn Gj k5pya syH 3ttpgos9ll fjnh sj F0bšuvškkftI  
di 8tpgfjnl \ 2ph7w h fjnh gj di 8Bpyud90 ut\* j#% Dy; kk syPxp] !(( \* s7P !! j(%  
Dy; kk syPxp] @))\$ Sj hBpysd3p97m \ tñ yly fjnh syH 4p3sdfy Bpyrtsj pl kpgtpg  
ud90 trhj pyuyw \ tpg2ly ku ywhf hgog y9 uywh tpgsdod Bpk a7yW yplf h sj pl bptgsh 1 Dr«  
oSyç t0 bdi p !)% t2ptpggrfñ nt2p82.rpy; 9Sj gfšupH tñ yly fjnh \ 7y9 y9 syH

bptqshT DroSyf Bpyos9WdokVW#pudouiyuywsj pl s6blgfypkrWuywpy4pukprvc tpgud9T  
tpgd3oj n bay9tpi oyi tpg6ptfhhfjn,h \ 2pqr s3physl pBpl uyij pgi 8BpySthb2po9g \

s7pH2pl p9npt&j pl 8äay4pusyPtS; ds3physl pBpl y9 gj Bph3I s3physl p  
Bpl y9 gj Bphuyij pg y9 s3physl pBpl y9 gj Bphfjn,hrySryuywPrpytdrVl syPseI \  
tfdorSdo9 Bpys; pi s7PsshTpg6pypplrpytpgsdoBpkd p9rpydokVW#puy8sk8pdi.i uyW L7yKv  
rmysuh; W y9 os9Wplrpyirp4pu sj F0tpi oyi fjnpl Sjhs3oV Bp9 syPtWyi 86BI \  
2p9syHs7Ii j snTtpgd0xp9tpggi ayw di 8Bpyud99i prgl Ftgs6bltpty8i doskjsed9y8tFk 1  
doi bi tpgg8p94pt9pg y9os9W plrpyb94pudoxp9y9b5u9i aywSyPi prdu5j yk5py0 \ b94pu  
bt2poayw6ji 8Bpyos9W se9syPtWxpj @))! y9 tpg09ayw i prgl F6yp3pgdi 8Bpyj ptblby8i I  
f5upHbt2poayw6lr y9 6j \ ypsuhcDsyH ypl tj pyuyij pg Bpyjptafv86pytpgSthbtpg  
dor,hfjn,h j,f2ptpgSthbS; dk8ytr/ ud99tpgd3od39ojnImry7pya77pi a ud99ktr4pu  
sj F02drmvblrpytpgo9aywAj,f2p tpg0V3ny6yp3pg y9 gi yp3pggokbt2poaywSj hshK  
oupzoj snTtpgy8fsvh-yplfh oupzoPlrpytpgbymppi yplfh 2psj FÉ y9 SthbtpgfHoupbt  
o9ayw\ 2ph7w hdy86pytpgj b97p9syH tpgdor,hofjnImuywSj hry7pyBpyo9Bpyfpoa; F \  
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dto5inWpoa y9o7oupd Wypyp y96y6pyrykktju9sj gi g2p®ok3f5upHtfdorSdo9Sthbtpg  
dor,hfjn,huyw y9 rySryuyw \ tpgBpgrjWk5pyaypH 3tpguylpsuhtWtpgsglofsthb  
gfypkrWypI tj pyuyij pge98Kv tpg5H5pi flyybt2ypvldor,huyij pg y9 uyBI y9 gfyp  
krW hdbptahT7RfV f5upHtpg9pgdoi bi Wokau.ts3 \

!ö@ö s3physl pBpl fjnpl kp6pgnf

fpoa p9uXpj !(( \* rtgp2gj p4Bph BpySthbI p9sdflyy8t5ni dr96y6py 2pr.I y9  
7Ksj Pb48ää sj pl os9WtpgSo9Sft6y6pyj h8Kil bp74pu j,f2p 8Kil boqj y9 k6p4Bph \  
gp2gj p4Bph Bpyos9Wfjnpl sh8Kil bp74puuT!; \$i dy; hV; htWdkmkgw (GDP) tWxpj  
!(( \* j ha#; @% tWxpj @))! \ 2p9syHs7Ii j,fSj hBpyo9pvtpI mWkpdK2pi tpi oyi 4pu  
dtWt gp2gj p4Bph rpyxy8oyW mWkpdksyH sj pl o9pvlu7Ksj Pr 1 fæp sj F0bs9Wfjnpl shT  
8Kil bp74pusyH \ tpgSo9Sft6y6pyse98Kv s7Ppl8Kil bp74pudi 8Bpys3; hæl Wup007pyi pr  
gl Ftpgos9Wtupoæ8tp y9dbptfjn,h y9tpi oyi fjnpl sh8Kil kyk6 y9 tpgug2pi V\

ouppdozrrWdytpg; kqg4poa3physl pBpl y9 fjnpl Bpyypllrpytpg5ik3pi pr8Kil  
I p9sdflyudokVW#pufjnpl sj F0Sthbh7w hk6mhp4puk9r \ jsfhs 1I tpgd3od39

fjnl di 8Bpys3fpi 7ntcp 2pti j k b p y a \ t 8krl boaj rpytggf fsgy 2phj poa fpoa p9uXp  
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b d i p f h s z p h f h s g l y k g m y 9 b d i p o u p o a p t a d r v i o c r k v k p r p y t j v 7 p o \ 2 p 9 s y h s 7 l i 3 m 4 p u  
k v k p y 9 d i 8 B p y s 3 l t f v l 7 n j p t a 9 S j g \ t 8 k r l k 6 p 4 B p h k r v w h 2 p s d f y d i 8 B p y s 3 k 6 o y p  
s e 9 g r r p y t p g c l f h t d r v l 2 9 & 0 y 9 t p q u d 9 t o m p v k 8 p k 6 p 4 B p h \ r l p 8 k v 7 l i 8 k r l s y h  
d i 8 t p g s t h b k v 7 7 h B p y s k 8 p k 6 p 4 B p h S j h s y P r p y t d r v l 7 p o y 9 r y s k A p u 3 p y 9 S t i d r 8 4 p u  
r y s k B p s h f j n l s k 8 p k 6 p 4 B p h \ t 8 k r l 3 r y p 3 r y c s 7 p h o 2 p r p y t p g f p o a ; F t k p 9 y 9 2 k  
2 l m ; 8 c h d p 9 n p t j p l t p 8 2 p i k y P S i r p y t p g h B p t \ j s f h s 1 1 7 p r 7 p g l r p y i d r 8 t p g o s 9 v  
f j n l S c 7 p l \ 2 j 1 p y 7 f l j k b p y 8 y p h 3 E u d 9 9 t p g d 3 o d 3 9 6 y 6 p y k d r p o a p g 2 k 2 l m y 9 S c 7 p l ; &  
c h a s j p l b y 8 i k 8 y t r s h f j n l 1 9 u p 8 i 0 y 9 t p g d o i b i y 9 s j p l i d r 8 p l r p y t r 8 6 f j n l S c 7 p l  
s j p l S ; 3 s h 9 o r y l \ t 8 k r l t k l t r / t 9 1 5 p i 7 p 9 s 3 p h y s l p B p l f 0 k a n p k a y 9 u i t p y h 7 w h  
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o7u\$kp6ycaDsyH Bpyo9pvpls [ V k p sj F0ksdrfBpy7ksj Ptpi 0y0 4pudt 32p  
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y 9 h 7 w h b p 7 4 p u \ t p g o s 9 v d o k v w 4 p u b p f d i 8 s 3 7 7 h B p y s j p l t p g s t h b f j n l 6 y 6 p y s j p l  
s ; p i s 7 P s h 4 p u d t 4 t i p r g l F t p g ; k g 4 p o 8 p t p y 8 i 5 p 9 g 8 p 9 S ; y t p g y 9 c 8 t p \ j s f h s 1 1 f j n l  
k p 6 p g n f y 9 t p g d 3 o d 3 9 1 9 u p 8 i 0 p y g s h f 2 p b p 7 4 p u 7 T ! D y t r 8 6 t 5 n 7 d r 9 a \ d o k y s o t 3 p y  
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g s o l o 8 p g f t p i 0 y 0 4 p u d t 4 t y 9 t p g b 4 8 a a y c \ t p g f p o a ; F y p s u h c D s y H B p y s 6 8 e 9 s j p l S ; 3 s 7 P  
s h t 5 n 7 d r 9 a p 9 e p l u f r y s 1 1 B y b y 8 i J o y 0 a u t p g d o t p k p l b y 8 i J f 0 p o k L u t p g f p i 8 f 9 c 8 t p  
s y P x p l ! ( ( # S j h B p y o s 9 1 1 p l r p y k 6 o i y k d r p o a 6 8 t p s 6 8 ; y t p g y 9 d o i b i 1 8 t p \ b p 7 4 p u d i 8  
B p y s 3 ; h p l f s u p h t p g b 4 8 a a y 0 o u i y w S j h B p y 6 p y p l r p y t p g s 3 p g u 8 y l c 8 t p i p r g l F j 5 n 9 t p g d i  
u y l L t p g 6 p y p f j n l y 9 d o u i y 7 p i a S j h s 3 B p y d o r h ; M \ s j p l s h t 5 n 9 g l f s u h S j h r p y  
b k 4 p u k p g s u y y 0 a u t p l ! ( ( \* 7 k s j P t 5 n 7 d r 9 a p 9 s y H B p y j p t 0 l r p y g B p 9 c 8 t p S j h B p y x 0  
o u p p 9 s y p t 0 k r i h m l f g y 8 p 9 ! ; @ i D y ; h v ; h t 0 d k r t k g m s y p t 0 x p j f l 0 D y g l f s u h o y x p l



f@sdtp\ \ dotpgsyH t2p®otgrnt@tpgos9\yfnpl sh8kñl bp74pu j,f2p boaj kñp4Bph tkñtr/y9 b48äy2yo7 sjpl tpioyl fñpl sh8kñl kykñ y9 tpgupg2piY\

s7phoI p@np 4pu7ya5kpl dyfnpl kp6pgnf y9douyñ3od391 y9p8i MrYdi RSi tpi a oyl dokV#pudytpgSo9Sft y9 dokV#pudydoi bi\tpgoqnrphs7 ofyl Scr7p9os9ñ y8tdrV 5ñkñy1pyñ 4ñ tFkylp6pypj hrhy6k6pgnf t@tdrV Sj huBpt77hñ tBpys7li ;9 \ 2pr.I 3psyh douyfnpl Sj hs; ÷s7PshKpfdBpt@9pupño4publs [ ùptpy8i f@kæp 2p®ok3? j(f)p9 \ 2p9syhs7Ps7li doi bi\tpgc8tp Sj h77hg9tpg5,f5pi tpy8i 5p9se9 sjpl kpgtpg I ñ I p8 y9 tpgosv\hrhy6Ysj hrYbp7kK7pl 7ñ2prnyBpy sjpl kpgt9ñ5pi kpfdBptay9 trp9d7d798; ytpgdoi bi\tpg Bpys6ñLojññ Sj hrYBpyo9a prtphññi ðpy8i stÿse9Scr s7li \

douyñyH di 8Bpyg5pysjpl jññt@tpgdoi biY (*Gate-keeping*) y9 douyñnsyl L y9 douyñpl tpgññf5syñ Sj hyps7Pgt4pu7ya5kpl Dytpg3od39ogkñy y9 tpy8i os9ñyptpk kdrpo@pgdoduñ bñuññgh.I \ uñ npkasyPt@ftññkñl sdolos6lodouyñokärñp kñ syPt@ fñpi æptadtprñ6Lr dokYsoI sdolos6los7Py9onñdos7k Sj hrpyfññh7po Sj h84p3 kñkqgr 3pg8p96yp3pquñushpt y9 rhy6ñyol 8i ñyñ2piY (*World Bank – IMF*) \

s3phoñ9r.I flyydi 8Bpytññiasj F@ññtse9y8oupp7p9syH sjpl byñi y3lyñ ; ÷s; F kpth09 (*pilot initiatives*) 2puñkk tpgts9ñshlytpgb48äy5yPiprrñjpy y9 tr8ñ ktr4pubp74pu gr2pr.I ðb4ñtrd3oj nbsñ8kñl 7p9rññ (*sector-wide approach-SWAP*) syPt@tpgkdrokdrh2y.I 2p®r kdrpo8kñl boaj y9 kñp4Bph \ dotpgsyH Bpy os9ñyse9y8tpgi dr96y6pypldi 9axñhs7Pfs3phsj Pðys3physl pBpl dur7p92.I So9Sft rhy6Yj hññp94pudoi bi\tpg ofyl ; hoñphñdi 8Bpykpi sjpl t9ñkpfdBptay9 tpgdu.I Bpgrñ7Psh74pud3od3pydytpgsglofññ ðuYñL (*adequacy of control arrangements*) \ syP t@dtk.9skj ðF- y9 1 y9p8i MñcDsyH Bpys; pi tpgl tññl 7ñj pta7Pshñtpgs6ñldoskñse9 y8 doi bi\tpggokgi yp3pg2piY tpgd3od39kpfdBpta y9 3nsyl L kp6pgnf j,fSj hBpyouppa syPt@tpgdu.I Bpgrñ9pshsyH \ t@suñ2pr.I 3psyh dtk.9skj ðF- y9 1 y9p8i M77hBpyy8 8äy4pus7Pshñtpgb48äy3sdrp9fññpl gl fsuhr6Lr Sj hs2U2ptæp y9ud9ñtpgsdññBpkñy 6py y9 h74pu7kK7pl 7ñ2prnyBpyy86y6pyt@gl fsuhr6Lr \

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s3physl pBpl \

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2pgr ouppdozr Sj hBpytjniayPsh8; 0uy0ptg tFkyLp6pyp y9k0oyiisyPuh5k  
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gtf5gtys7Psh730afjrnfrk5py0Dytjn7dr9a sj pl Set t0syph t0pyfjrnfrdosk7s 1I fjrnfr  
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douyir.I Sj hsd3p9y9k5drfsyPxpj @)!% \ 4pu5lk3pdytr86tjn7dr9a 3Epgsd0joryl7r86T  
=usdtprse0shTy9 uShFh0dtprE (Bottom up and top down) Sj hdi 8tpgtrkVf0pk0npka  
y9 tpg77.h5lkdi 850ka u030k0jrnptak0oyiuptayni 2pr.I y9S; ytpgktr4pu Sj hrpyhtjnf  
h0bl dBptjyVl r2p2j1 py0 y9 sdi lrkdrpob0y0i jycgr7p9 tpgkdrokdr.h y9 tpgdursdul9j Ç  
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Dyl mkkpGkGok5y kdrpob48äyBkil skjTF-yP k9rtf-syPtyi tphcTsj hsti sfvUt  
tpgsBphsxpI 2pkthsyPS5 ttijp xpl @))# \ tftpgsyH 3Bkos7PyP S; ytpgb48äyBkjTF-  
k9rtf- % xpl @))!-@))% I mkkpGk2pi tpi dyU 4putt @))#-@))% yP I mkkpdkI  
fiatpn sjf0tshy tpg9pg kr6rcyPdokV#pusyPtrBpgokksrfypl tqj rGyI 1 öy Sky  
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b4BphTFh=\ jsfhs1I s7ögp2gj p4Bphksdrfsglofj yP jptafvftBkil rI j2ptanpta  
2pr.I yP86pytpgfPpPfyyp ksjPkdrfplBpyy8ftBkil syH \ gp2gj p4BphI hd p9f0pkæp  
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xpl \ jsfH AtkpgftBkil syH yPdi8BpysdoBpk2pS; y7F9H; &grI gbS9P kdrpoby8i Itpg9pg  
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ysl pBpl b48äy8okgp2gj p4Bph \

@ö@öftBkil grDytpgd3od391 yup8i kkp6pgnF

s3phsjPgokaI P 3Ik8j PjptafvtdrV i k9j pDytpgd3od39 yP 3msyl L4publtpya  
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dBpkdotosjpl dokV#pu (Effectiveness) yPkitkV (Efficiency) y8onp6y6py7p9syH t8  
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gj p4Bph \ 2pt&kD 7ksj Pgl Fsuhs89goka l D 3&tSdodouyml3od391 yjup8i kkp6pgnFgoka  
gp2gj p4Bph pl t&l s7P2pdouyml dotosj pl htjnFkr0i h&osk j Sj hdi 8Bpy77hk&h&ap  
rpytdr v kDj pgby j2pi v \

j s f h tr 86 t s n 7 dr 9 a l y v 8 i k k p 6 p g n F Sj h s l D B p y s g l o f s e D s y H y P d i 8 t k p 9 s e D  
2 p 2 j 1 p y 0 l p 0 5 p o 5 y s j p l S ; t s h j s o l o 8 p g f k f p y 0 o y Sj h B p y t j n i b p 7 4 p u y D j j n p t a p h  
b y 8 i j y f 0 p k h p k a 3 0

*7F/* - c 8 t p s j h t p y 8 i b p f s 2 U 7 n f v B p y s d f f y s e D

*7Uj* - 3 n s y l L 4 p u 1 y v 8 i b o t o s j p l d o k 7 4 p u

*76F* - g s o l o 8 p g f s 3 p h y s l p B p l g o k a p 2 g j p 4 B p h d i 8 B p y t j n i 2 p b p 7 4 p u d i k d i 8 y 0 r p y  
h 7 4 p u s u v h v l

*70y* - r d y l 3 o d 3 9 g o k a p 2 g j p 4 B p h y 0 r p y 3 n s y l L 4 p u s u v h v l f s u p h h 7 w h d y t p g  
b y 8 i j y f t r 8 6 t \

7y 0 y 0 s y p h t r 8 6 s y H y 0 j s n j t p g t j j n p t a p h o y 0 *j h p t a p h 7 7 !* 3 f t p g b y 8 i j y 0  
S ; y t p g k t r 4 p u g l F s u h 5 t g r r p y d 3 o k t r 4 p u y 0 8 6 p y t p g 7 p 9 b k a S j h k s j P k s d r f p l B p y y 8  
s 3 p h s j P D y g s o l o 8 p g f 7 7 ! 3 o ; k 2 p r l y 0 k t r 4 p u s ; k 9 o s 7 l i k d r p o a d i l r h t j n f b y 8 i g s o l o 8 p g f  
s d t p l 0 s 7 l i S j h d i 8 b y 8 i j t 0 g l F s u h s 8 9 \ *j h p t a p h 7 7 @ y 0 7 7 #* 3 2 p s ; y t p g k t r 4 p u g l F  
s u h r 6 l r k d r p o b y 8 i s y p s d t p l s u h o v 0 j j n p t a p h 7 7 ! s 1 1 *j h p t a p h 7 7 \$* 3 2 p s ; y t p g  
k t r 4 p u g l F s u h s 8 9 S j h 2 p j j n p t a p h z p y s 7 P k s d r f s 3 p h s j P f 0 s d t p l D y f t 0 k i l s y H \

y l p l 2 p g r d o u i y m l 3 o d 3 9 1 y j u p 8 i k k p 6 p g n F t r 0 p S j h s l D f 9 B p y 3 2 p d o u i y m l o s u v l  
B p y y 8 f g l h t j n F k f p y 0 r p y k 9 1 4 p u s 7 P y 0 y l p r y 0 7 j h p o d o i b i h 0 \ d o u i y m r s y H y 0 r p y  
b y d o u i y m p y p u p t a i y m 0 d o i b i t p g t p g u y l i p r j p y y 0 t p g 8 p l i D r « \ g p 2 g j p 4 B p h B p y s g l o f j  
l m k p d k j l F s u h s 8 9 S j h b y m v p i p l g p 2 g j p 4 B p h k s d r f B p y y 8 f t 0 k i l s y H i p r g l F t p g s g l o f j  
8 6 p y t p g S d o r l f l y s j p l d o 0 d o l n i d 0 d o u i y m l 3 o d 3 9 1 y v 8 i k k p 6 p g n F \ 2 p t p g u l b y d o u i y m  
D y t p g u y l i p r j p y y 0 t p g 8 p l i D r s y H b p f y 0 2 l u y l i p r j p y p l B p y h # h y 8 8 a a y 4 p u t 0 t p g  
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cptarhjpy ofyl di8k11 syPsdtprdouyvc8tpAt4pur.l Sjhd3oj nbayPd3okboiygoka  
gp2gj p4Bph y9 s7Pi prrñ9pg tr86Ty9 3sdrp9ypyp \

72ö dto5in11pg9pgS; ytpgy1 tr/y9 tr86F.l Sjhrpyk914pu s11 rpy8kph  
4pu3oj nbah13o8ki1 syPt11syph doi bi11pgc8tpdi8s6f]npi cptahtjpytr86Trñ9pg  
gj Bph y9 skjçtf- Sjhtjnf0pkb]uF]npl s; pi shltpgtpi0y0 4pu dt1t y9 tpg3pt7j ha  
7Ksj Pgrlytpgd3od39f]npl k6pgnF t11s3phojn9ksdrfh7w h2ps3physl pBpl syH \

73ö dto5in11pg9pgf]npl gl Fsuhr6Lr Sj h2pdoi bi11tgr.l kdrpod3od39tr86T  
gl Fsuhsdf]xpl \

74ö c8tpdi8d3oj nbah13o7y 4pu dydoi bi11tpggokgp2gj p4Bph gr7p91 yup07py  
c8tp gl Fsuhs89 y9S; ytpgd3od39ojn1m dur7p9S; ytpgtdo4u6y6pys; K9s71i Sj houph  
d3o8; dt 1 yv8i 0bkgp2gj p4Bph rpyj, f2pbfhyfd7ul y9 d7ulkr0i 5; K90 gr7p9ojn1m; 9  
Sjg \

75ö tpgsglofc8tp rpyE7Wuhshkrpk6pi shlt7RfVJ 71]tpgon11onph tpgSo9  
Sftrdytp2tpg y9 rpyE7Wuhs; K90s71is7Pshlt86T y9s3physl pBpl gokgp2gj p4Bph \  
rlp9s71i douyvc8tpdi86pyp; 9Sjgcp gphE7n7pyf]npl oSyçsdtpl tpgbymi c8tp di8Si  
rpydo4u1 yup07pyplBpysuvshv \

76ö tpg7K/v tpgSo9Sft tpgsd011Bpkay9tpg77pi osv-v]phd7ulkr0i y9 6y6pygoka  
gp2gj p4Bph gr7p96y6pyrykk; 9Sjg 3Bi8rpyhtjnfso1t]1 dotidos29 bulpdtrL rly  
dotpyau2kpkyc y9 rpyi r4pu \ gp2gj p4Bph y9os911 y9 by8i 86pyfQod p9fQkankpa  
sj F0shlti sr11 =i DrdydBpt1 (value of money) kdrpodh7itr7lyk/vy9sk8p gr7p9tpgby8i jç  
At2y4p8oy11 tr/tpgfhtfkylyp y9j3n]tpgd3od39f]suph8ki1 At2y dur2pr.l tpgsd2ksgk  
tpgi p9ud9pl y9 tpgi sr11pyfrçytp2tpg \

77ö gp2gj p4Bph rpytpi u1f5x1 i ol p9xpog11k fQkankpa y92pk6pgnFçsuph  
d3o0upp7p9bka Sj hst11 rpyse9t11t11suhby8i jç8tp \ gBpl tpgnçDdofp5 y9di8  
Bpy; KuA kol 2pk6pgnF sj pl o9pv]ju8ääy4put11tpgby8i jç8tp gr7p9tpgdi.i uY/v lse9  
8K/v jpl d3od29sd2pl t11r.l xpluj9 \ dtk.9skjçtf- y9 1 yup8i 0bpf; hbykkpkyc, 2ys7P

gp2gj p4Bph sj pl skteDy886pytpgo9hg7okni 2prny t tgrnS; ytpgtju@bybi Kl sdtprtpg  
3drprt§19 @7p1gnç j.f2p tpgbybi jç yBpyhByh]1gf]n.hkpfdBpta Ð tpgstjyseDy8  
idr8tpgf]npl oSyç rlyBpysd3p97nt2prny \

**77ö** tpgjptafvldouiyBnsyl L yDdouiynd3od39uñ rpyc8tp yD 1 hup8i dt.I sj pl  
sdoñBpkat]ul7g2pht]nFkrp1gntr/yD d3od2@sd2pl \ douiywyH yD2.I kdr.hj hatpgs6ñ  
gBpl tpgnBpyxpog1ik yD s7197pi b]udoi bi tpg1 hup8i Mj hbybi sj pl 74pt@pggj p4Bph  
s1I 2.I j hatpgs; 09; pi a]yxiñ kpgsuuyw 2pr.I yD3nyñj p4BphsyP6yp3pg gr7p]93nybssg  
do7py yD 3nybssnPHbpyk\

**77ö** dtk.9skjçtf- yD 1 hup8i MyPsglof]k.9j pgsnypl yD tpguyñ Li prj pysh tpg  
d3od391 hup8i MyPi pronpdtk.9-kfoiyuptaiywyD 74pt@pggf]npl ypyp t@syphrpyk.9j pg  
k8ytrñ; 00; 9Sj g \

**77ö** dtk.9 yD74pt@pggf]npl yf.I 0 di 8os9ñ 3nFtrp6tpgk8ytrñ; 00r.I sj F0  
ÅtEö j ryp]tpgsglof] yD d3od39S; ytpgk8ytrñ; 00dofpkp] Å5Eödi.i u]yñ L yD ; hatpg3pñ7  
j hatpgbybi jç k8ytr/yyp \ 7yñ yDsyph di 8rpyk8ytr]5p9sdT Sj hAtgp2L yD bybi s719  
7pi a prtphog]fç fQpk]npka\

**77ö** bp2ñ6g2pi k8ytr/di 8; hgBpl tpgnç8ytr/Sj hdi 8dotpk; kp] 2pkp6pgnF  
s1I gp2gj p4Bphdi 8s6ñktr4pu Ð f]npi dpg2poyñya s7Pi prbyñkpkyc Sj hsh]tseD t@  
gBpl tpgnç8ytr7p]9syph \

**77ö** douiynd3od391 hup8i k]k6pgnF di 8Bpysglof]seD sj F0Sk]Dgt tpgbybi jç p]9t@  
tpgsdoñBpk]6y6py yD tpgksdrf]h7w h2ps3physl pBpl i prgl Ftpgd3od391 hup8i k]k6pg-  
n]f]lBpyh]osk] \ 7yñ yDsyph 2posnDdouiywyH di 8Sk]Dgt Ð 6pyp =i Dr]y]d]Bpt2pb i bgrpE  
t@gl Fsuhs89f]supHtpgsdoñBpk]6y6py Ð d7ulkr0i hokgj ; \ sj pl Set f]supHtpgbybi jtpg9pg  
Bpyh]p]Bp]di 8; hg9ñyah]t7r f]ñ j f]ñ t tpgdoduR 5ñksj pl sh]kyD f]Qoadi 8dkp8d2p8gts7pk  
t]1ñk yD jpt]ñr]lBpykrdko \

@ö\$öbyndouiyndoi bi tpgypyp]ydouiyñ1 hup8i k]k6pgnF

sj F0k]foyp]douiyñ1 hup8i k]k6pgnF.r.I rpyht]nFh]osk] j.fsj hsl D]Bpyogñ pl  
syP5p9shT douiywyH f]p]Bp]di 83o; K2pr.I yD]byndouiyndoi bi tpg.r.I f]yys7li \ byndouiyñ  
doi bi tpg7p]9syph grrpyö Å7ñ.Eödouiyñj]ñ]ñ]doi bi tpg yD 3nsyl L Å7ñ.Eödouiyñ8tp  
Å7ñ.Eödouiyñ]ñ.h Å7ñ.Eödouiyñ]ftf]h (Access systems) \ byndouiyñ]9o.ysyl f]p]Bp]di 8  
rpyk9ñ 4pu yD rpyf]ñ97pt]93ps7P8K]7Prt \

2pks9b bydouiwoi bi itpg7p9syH rpyhtjnFks9bj,f5p9sdtpr0

**71 Ödouiñy jñrñdoi bi itpg yD 3nsyl LF** 2ptpguñ b4ñtrk9ñ 4puñdy3nsyl L  
(consistent approach to accounting) di 8BpysdoñBpkayPtñd3odtk.9-kfoñy qp2gj p4Bph  
Sjh2po©rS; ðshñhj py ð3nsyl LkpfñdBptñ tñxpñkpgsuñyñr.ñ 0 \ tñsuhbyp3i sl ð  
yñpñfpgñpj hñpg; ðkñs7Pgt ð3nsyl Ltidi p7ñE (Accrual Accounting) y8bñj huptañyñw  
yñtpgsdoñBpkñy6pytñr.ñ xpñ j.f2pñdñhñr/dur7pñ97yññVñyñ sk8p \ tpg; hñjñpfñj ha  
bñpñpñitñyc8ñtñp sj rñbyññi sñjpl 3pytpggñ9kñ s7Piprtpgñjñiatñ3sdrp9c8ñtñp Æiprc8ñtñpSt  
kdrñhtñxpñr.ñ OÉ sñjpl s; ði tpgñ tññ 7ñj pñtñ7Pshñtñpñdi.ñ uñyññ Lsdñtñpñl suhñfñjñpñl 2p9tpg  
uñyññ Luñfññ rñysuhñfñjñpñl \ 7yñrñyñsypññ di 8os9ññ l yñtpgsñjpl Setkdrpñdñrñh yñ i prñj py  
uññ rñpybññtññkñyñlñpñjñpñl Sñj h rñy7pñBpy77pññvññ

**72 Ödouiñyc8ñtñpñ** 2p7s7P c8ñtñpñdñfñpñjñokññrñpñitñ7pñ9bka di 8sgñloñfñtññogñtñpññjñytpñg  
Bpñyñkñpñysñjpl dñBptñjñyññ r kdrpñogñl fñsuhñsdñfñyñxpñ s1ññ ish5sypññ di 8Bpyñ; Kuññ Kpñ 4pño2pñr.ñ  
c8ñtñp \ tñpgbyññi ðyññ ðñrññgñtññ syPtññ tñpgBpñyñkññyc8ñtñpsdñfñyñxpñ rpyññ cpxññ7ññ tññ2ñyñr.ñ 0 3Eñp  
rñhj pyñfñpñoñ; Fñkdrpñoñgñloñfñc8ñtñpñxpñbyñpñoññ \ tññyññ syññ d3oñtñpñso9Sñftñ6y6pyñkñp6pññrñfñkññpñyññ  
7pñ9bka Sñj h77hñBpyñ 1ññvñ07pyñdi 8gññhñfñl Bpyñfñpñkayññ rpyñhtñññFd3oñdñ2ññsd2pñl \ 2p9syññH  
s7Pñs7ñi gñhñtñpñso9Sñftñ yññ uñyññ Li prñj pytpgsdoññBpkññy6pyñ7pñ9bka di 8ovññkñs7Pñtññ ðtñpg8ññp3  
Sñj huññPS; ðshññtñr8ñE \ 2pñfññsdñtñpñl sl ðdi 8sñññr2ñtñpg sñjpl do3hññ7pñ9kñritññfññyññ tpg77hñ  
5ñkñdi 8pñlj hññtñbyññi c8ñtñpñ \

**73 Ödouiñytñ93gñ6y6pyñf** sl ðdi 8sdoññBpkñdñotñsñjpl dokñññpuyñ8kñriññpuos9ñññfññhñ  
gokññl ði prñgl fñtñpgbyññi ðyññ 4ññtriñññl4puñ (balanced approach) tññtñpgdñrññcññjññhñ uyññjñ pgñ  
Auyññ ðñhñayññ dosñl phÉ yññ tpgñl tññdñrs; K90uñkñp6pññrñf2yññ dur7pñ9tñpgstñ93gñfññhññuññ04uññ  
1ññvñ07pñys; K9s7ñi Ågñrrpñy2ñyññ uññsdñtñpñdos7kññ yññ trññtññ yññ sdtñpñdñkññtññÉ \ 2pñr.ñ 3pñsyññH ðouiññyñw  
stñ93gñfññhñ yññ6pñpñBpñyñtñpgbyññhñrñsñjpl suññvññhññvññ prñfñpñoñayññ o7ovñññ 07s7ñi 2p6gñrpyñ  
2pññkñkññ fñpñokñpñgsuññyññfñpñoññl yññ fñpñoñ8ñyññl p3ññ dur7pñ9tñpgdñ3oñdñ39pñl Bpyñdi ðñkñdi 8ññ yññ rpyññ  
i rñpñ4pññfññsupññ2ñyññ yññ 1ññvñ07pyñtrññuññsdñtñpñdos7kññ sñjpl tñpiññyññl 2pñboñ0gñrpyññ8oyñññshññtñño9ññ  
uyñññ tñjññf2poyñññgokññp2ñgjñp4Bpññ \ 7yññrñyññsypññ ðouiññytñ93gñfññhññsyññH yñños9ñññdokñññpñuññ2pñ  
bi ðgñrñpñshññtñpñgsdoññBpkññfññhññ kdrpñogñ2ñgjñp4Bpññhñbyññi ð3pñhñysñl pñBpñl gokñññyññ i prñgl fññ trññ8ññtññ  
fññpñl kñp6pññrññ \

**7#öduiñftfh (access system):** suph 3Epg6pyppld3obd uptaiñw p f77h Bpy 7Yyñil Sj hdi R di 8bpf7ñt fñ Bpy yD 7pyauhs8hp i prgl F tpgsdw Bpkaj pl rpyhtñf krp1gntr y8osf-t8Wlpuiñ rpy7syb \ t7ksj PsyH sl Ddi 8soñfj1 jhd3oap3Uptaiñw p9 bka Åtñ yD sdtPgj p4BphÉ Sj hrpyfñr polopgrñ fñ suphtpguñ lseD8W y8h7w htpgbyñi jç c8tp sj pl sdolos6loyR S; ytpg dof p k pl i prgl Fi ppg97Yyñil r. l fñ kñ pka yD rpyi r p4pu \ dotpgsyñ i dr8plrpydouñw k8ytr7p9D; Åtñ yD D; ÆtPr. l dotosj pl dokVñpu s1 77h Bpy tpg3pñ7uñ3oap p4p3Uptaiñw p9 bka Åtñ tpgd3od39 yD tpgsdw Bpk6y6pypplrpydokVñpu \ @ö%öbyñduñw yñ Li prj py yD 8pl i Dr«

gp2gj p4Bph tñ jñ jñ tpgb48äybyñduñw yñ Li prj py yD 8pl i Dr«. l sj Fñ b p rpy h7ñ pubyñi douñw3od391 jup8i Æk p6pgrñ Sj hyD di 8kñ syPsd tpr tpguñ Li prj py yD 8pl i Dr 2pdof pl \

s1 i jñ s fñ h tñ fñ 3yñ dyftñ kñ kdrpoatpgd3od391 jv8i Æk p6pgrñ yD di 8Bpy tñ i a sj pl k. fyptgypyp Sj hrpyk9ñ 4pu rpyhtñ fñ dko i prk9j pgyñ 2piY yD dko i pr tpg- byñi jç jñ doskñ syPshñ uñ ushpt yD d3oj nbañ S; Ær. l fñ yj f5p9sdtprf

**7#ö4pudBptj yñ rlyc8tp** c8tp 3ñ i 8rpy4pudBptj yñ r yD byñi s7PBpy2ph7w h j, fSj hs3gluñ 7ñ tñ qsolor. l Sj hs3bpf7kK7pl 7ñ 2prny Å<sup>®</sup>7p1gnç krp k4pufñrñ pl s6lo s7Pyñ c8tp Sj h Bpy byñi sj pl krprpdi s7Pyñ rhy6Y Sj hb9ñ puyñ. l 0 77h Bpy kdrpoa ha sk8pypyp 2psj F \ h \ É

**7#öc8tpuñ R S; Æshñ 3physl pBpl yD 4pud3od2ñ sd2pl** F c8tp dorñ; jñ hdoi bi tpg kpgsuñ yñ Sj hu ptaiñ w pyp \ c8tp tpi 8Bpysgl of ÆeD tñ 86F. l Sj hrpyqsolosglol yD bpf 7kK7pl 7ñ 2prny sj pl byñi s7Pi prs3physl pBpl gokgp2gj p4Bph Å<sup>®</sup>7p1gnç tpgsgl of c8tp di 8rpyogbcAt4pugrr. l Sj hgrovkñ jñ jñ tpg yD doi Vñ ysgl of j s1 7ñ c8tp rpyhtñ fñ kdro kdrhhsuvñ hwñ 7p9 kdrpoa c8tp 8Yñ l p3 7p9 fñrñ pl fgyñ rpytpgtñ i a upo c8tp sj pl byñhr i prbp7ñ pufñrñ pl gokgp2gj p4Bph Sj htñ i a j pl cptñ Æy pñ yñ l pBpl \ h \

**7#ötpgd3od39kpgsuñ yñ** kñ 4pukpgsuñ yñ kñ yD 1pyñ il tñ tñ rpd t, yD di 8Bpy uñ Li prj py yD d3od391 pñ 1ñ fñ i a Å<sup>®</sup>7p1gnç pyojñ ñ 7pñ i a tñ kñ 5ñ ou 3pyskphñ rpy douñw3od39ojñ ñ tñ yD sdtPd os7k Bpy krdko Æ rly7pyñ pyñ É \



*7%öuif rpyf* di 8rpytjri di p y9uri rpyd3od3pykLi kpgsuüywfjnh y9fjnpI Sj h di 8Bpyf9dt9gtk7m y9 ; KuÄ kpl sj F05xI ios7Py9idr8tpgksdrffVI tpgdi.i uyVIL y9 tpg d3od39 Ä®7p1gnçp2gj p4Bph di 8rpygBpl tpgnç8tp Sj hrpyfjnpicptæ8tpkrdko y9 Sj hbpfsdolos6loBpykdrpoaf9S5 ð f9di rpk yf. I 0 \ gBpl tpgnçyH di 8Bpys; 09; ði 2p dofþsj pl 6yp3pgdotosj pl 3m4pu5kæ \

*7%ötpgdi.i uyVIF* di 8rpytpgdi.i uyVIL y9 tpi uÄf77h5kdi 8dotosj pl dokV#pu t9doi bi tpgsdotBpkar hy6k p6pgnF Ä®7pg1nç douiyk8ytrD; t9rpydokV#pu douiyw h7mtrk p6pgnF Sj hu9S; æsh8Bpyf9poa rpyk9I 4puf9pkänpka y9 bpfby8i Bpyy8i ppg9 dBptaol8i kçy9 ov\$z þHrçy9p2tpg sj pl ; kpg4poa2pr. I douiyntul7çyI tr/Sj hdtk.9skj tçf- y9 1 çup8i 0Bpy y9 tçur9sdotBpkæ \

*7%ö3nsyl L4pu y9i r4puf* di 8rpyl yltpgSj hrpyhtjnf dotosj pl 3nsyl L4pu y9 i r4pu t9S; æ 1 çup8i 0 kdrpoar 2Zj py5p9sdtpby8i J Ä®7p1gnç k1 3ry9i 8Bpy77h uif rpy sj pl s7I97pi bju tpgso9Sftc8tp y9 rh y68j hb94pu ð k8oiy; hæk8pyf. I 077h Bpy \ k8ytrD; ædtPd i 8d3oj nbaht3ob94puk p6pgnF k8py9 y9di 8by8i k8ytr/1 çup8i 0 plsuv8hvÉ \

*7%ö4puf9pkänpka y9 3nsyl L4puf* di 8rpydt05in wpg9pgf9poa y9 k8oiydoto sj pl f9pkänpka kdrpoar7h5kdi 8shf9p9g y9 fjnpI syPd3odh j poæptgokçp2gj p4Bph dur7p9tpgd3od39gok bprpoitc8tp dotosj pl 3nsyl L4pu Ä®7p1gnçbatd3od39tr8Bti 8 rpy4puoi 8oyBpy2pbi bgrp t9tpgsd2Ksgk tpgstI93g y9 tpgsdotBpkæ y6py sj F0ksdrfpl Bpyy8s3phsj Pgo kær8Bt \ 7y9 y9syph di 8rpy3nsyl L4puf9suphræ k4p2pi Y y9 do2p2y t9tpgsdotBpkæ y6pyk p6pgnF \ sj pl Set tpg77h5kdi 82pk p6pgnF f9supHh7w hdytpg by8i jçtr8Bt tdi 8Si Bpys; çs7Ppldt k.9kprf; 9Sj gÉ \

*7%öi Dr9ydBpta (value of money) f* di 86pyplBpyt9tjñ bi bgrpi Dr9ydBpta t9tpgsdot dBpkæ y6pyk p6pgnF Ä®7p1gnç tpgtpi wyD i Dræ k4pgf; 7a 9ä prgl Ftpgs6m7mtr2pdofpÉ \

*7%ödoi træxI io (responsiveness) f* tpgd3od39kpgsuüywy9 c8tp di 8rpyhtjnf gkçs8t Ä®7p1gnç di 8rpytpgdi.i uyVIL se98xV t9gl fsuhuptä nphxpj j b9y8tpg9pggoka k8oiykLi h7w hby8i jç8tp Sj hy9di 8tøI 2prhj py kdrpoarfpgnpt t9tpgby8i jç8tpsyP uptä nphxpby9oay9 kdrpoatpgsglofç8tpsyPxp9stpl 0s7I i É \

71) ö82p28yil rf di 8os9m plrpy82p28yil r t0douiyl3od39rGytp2tpg y9 tpgshIt  
7Rt fVl JÄ®7p1 gmftpgtkp9dtmknDybat2jypvltpgS; at osf-ts7kÉ \

@ö¼ö | mtkpdkgj | Fsuhs89

gp2gj p4Bph77.hkphæp tpgz pys7PkdrffftMkil syH di 8tpgsuhs8hps89xpl \  
j sftkpgk5pya 3Hl 8tjn i a2j1 pykdrpoby8i jG ßnçtpgtßn7dr9ayH 2pu8kkgp2gj p4Bph  
di 88pl i Drcp si 33phsj Psj hBpytjn i gfs11 77.hBpys2p32il s11 Ð l p8np rnyy8oyl  
z pys7Pby8i 2j1 pyoyby8os7li \ j nptæphyf.l Odi 8sglof]sj F0f; pka8r.l 2j1 pyr90 t0  
tpgby8i jçl rpytpg; pka8r7p9dk0 t0douiyl3od391 jv8i 8k p6pgnf y9 ; hgsolo8pgf kdrpoa  
tpgby8i jçl1 pyoyby8os7li \ rpy3phsj Poypyoy Sj hdi 8Bpytjn i æ8 i prj nptæph  
oyby8oj ,f5p9sdtprsyH0

71) öc8tpsj h tpy8i bpf52U7m fVl BpysdfTse8F syPj nptæphj b9 si 8y8do8sdo9  
ksdrfplBpyy8k8y4pur.l Sj hc8tp77.hBpy28yU7m fVl sdfTj t0yil 2p®otgn0 mtkpdkrl  
kdrpoatpgd3od396y6pyk p6pgnf dof pDc+ u8dupH c8tp; h2p6y6py Sj h bpf7kK7pl 7m2p  
rny y9 rpytpg77.h5tkdi 8fßupHrdy03od39c8tpyf.l 0 \ douiy8yH o9pvhpl cp c8tpx8  
ovp9u8o4u y9 tpgSo9Sftc8tp \ j sft83bpfz pys7Pby8i 2j1 pyoyl Sj h2drmv8l rdy03oa  
d39c8tp rpy3nsyl L4pufßupHtpgsd08Bpka Sj hrpyhtjn fdotosj pl 4pudi Rdi 8 dokV8pu  
(Effectiveness) y9 kitK8V8(Efficiency) \

70) ö3nsyl L4pu 1jv8i 8tosjpl dokV8pu ; pka8r7hpoa æyVn8puE fßupHtpg  
doduR 8tk Ð tpgny3pguf0o8aj pl bpnpoitc8tp \ gp2gj p4Bph y8g8i oy8tpgd3od39 sj F0f  
2drmv8bnpoitc8tp pl rpytpg77.h5tkdi 8 y9 ; h2tpgshIt 7Rt fVl fßupHtpgby8i jçl p9pgH= \  
tftpgsyH di 8St h82p0®rshItpgdi i uyl LD; t0 y9 douiy8nsyl L4pusyPd3od8rVl 7p9bka \  
douiyl8yH y8s; pi tpgl tfv87m jpta7Psh88j hBpyby8i sj pl ; h2y8yil f0k8npkadosj pl  
dokV8pu y9 rpyi r84puD; t0 \

77) ..gsolo8pgf53physl pBpl gokgp2gj p4Bph di 8Bpytjn i 2p8p74pudi Rdi 8 y9 rpy  
h78pusuv8hV8S; æshf8hj pySj hBpysglof8e8t02j1 pyrny Sj ht0syph c8tpBpyt8l s7P  
2p®otgn8j h bpf7m fVl Bpykdrpoatpgby8i jçl3physl pBpl gp2gj p4Bph y8s; pi shItpgsglof]  
osf-ts7k y9 kri 8pukdrpo884p3bjuE hoduph83physl pBpl c8tp y9 4poa7jyptæ7j9bp74pu

s3physl pBpl yD3phsj Psk8p s7PyDS; ytpg yDtpgbyBi JyC8tp Sj h6pypcp s3physl pBpl  
gokgp2gj p4Bph yDdi8BpytJni bp74pufQkAnpka yD rpyh74pubpfbyBi Bpyl p9suvV  
shvV\ tpg9pgsyH yD2drmvbLrpy3nsyl L4pusdfjyseD fšupHh7w htpgbyBi JyC8E8tp \

*7B..rdyB3od39gokgp2gj p4Bph yD rpy3nsyl L4pusuvVhvfšupHh7w hDytpg  
byBi JyC8E8F* sj pl 2drmvbLrpykQ4pu kdtR 4pu yD3physl pBpl zpysxPHs7Pgt tpgbyBi Jy  
S; ytpg yD tpgd3od39c8tp gp2gj p4Bph bpfpoa; F2drmvbLrdyB3od39c8tp rpy3nsyl L  
4pu yD shIt7RfV Uts3plksdrfs3phoJn9s7Pi prs3phsj P yDkDg pgybyBi JyC8J hBpysd3p9  
7tt \ jšnJtpg3nsyl L4pu yD tpgdi i uyl lseD8XV7p9tpgd3od39h7w hDytpgbyBi JyCyD  
1Jv8iM yDdi8s6Kkr1gntrL p9suvVhvl sj pl xMlovP9bJl r4pu yD tpg; hal poha  
dotosj pl dokV4puuF2Zj py5p9sdtPfšupHtpgbyBi JyC3physl pBpl syH \

@ö&öskftkyj py

jfSj hBpyovpt8p9shI gp2gj p4Bph77hkphæp sj FOKsdrfBpyftMkil kdrpoa  
tpgd3od391Jv8iMkp6pgnFsyH sl Ddi8tpgsuhs8hp yD di8s6JšnJsyPshI &jš89xpI yD  
di8uHupgx@tpi atpg5Vl 5JloPsd092psdfyScrs7li \ 7yryDsyH s2p32il Dytšn7dr9atpgd3oa  
d391Jv8iMkp6pgnFsyH bpdkil s7Pshh7w hDytšn7dr98kil iMptpg yDl mBrcyDtšn  
7dr9aj BphkMh dur7p9tpgfhgruKJnptd3odj 3b48äayDp9bka tMsyHgrrrpyk 13ryC  
bt; h2yl S; atAt2y k9rkMh dur7p9cptg RypJ rGyJp2tpgsyPd3odtk9 kfoiy ; 9Sj g \

2ptquVl npka sj pl rpytpgsglofšeDy8tr86Itšn7dr9atpgd3od391Jv8iMkp6pgnF  
syHl p9fQkAnpkayDsj pl rpytpg5Vl 5JloPsd09gr3p sl DdBptj 2ps6bLrpytpg; pkoDj2p82rpy  
l p9sdfytMby3i j 5p9rFsyH sj F0grfšnt2drmvV tšnJ tpg9pg kr6rcyD dokV4pu  
2ydos7k2pi VyD do2p2ytrM p \

ÑÑÑÑÑ = ÑÑÑÑÑ

# #ötr86ktr4putšn7dr9a

ÑÑÑÑ=ÑÑÑÑ

#ö! tpgunyp2pgrbjubnþktr4puDytr86tšn7dr9atpgd3od391yV8iKp6pgnF

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kdrpoatpgksdrfBpy2j1py7F.l (Platform One) \ fšntAonþktr4pu7p9epl kdrpoatpg  
ksdrfBpyonþ2j1pyoybyþo87li tþi8Bpyo9pvV 9Sjgy8s3phtpgnKþpy@ \ 5p9sdtprsyH 3E  
2ptpgunypubnþktr4pu7p9syH Sj honþktr4puhþV di8BpysgløfšeþKdrpo2j1py7F.l  
s1T onþktr4pus3ph02pr,hj py di8BpysgløfšeþKdrpo2j1py7F.l 7bTy976y \ 7yþyþsyH  
8äytrú2j1pyr.l s7P2j1pyr.l s7li tþi8BpyogV pl l pþh#hþa 9Sjg \

## onþktr4pukdrpod7d792j1py7F.l (Platform One)

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yþ 2p®otgnV ðkpdKkdrpoatpgd3od396y6pykþ6pgnfdofpþc+s j pl kpgSi8pþpf; 1a 96y6py  
jhþnpoitDyc8tþ (budget managers) dotosjpl 4pu7ntfV Bpy yþ 7kK7pl 7nt2prnyBpy \  
s3phojn9jþkþpyr.l 3f6V p9nþ6pyþplBpycp c8tþuV 2pxMoupp9i p9suvþhvþhþy6py  
kþ6pgnFkþpy@ yþ tpgsdøBpkagok8p Sj h2pr,hj pykdrpoþLomþ2j1pyoybyþo87li bþfs6V  
þlþnpoit c8tþtþy8i rpy3nsyl L4puþsupH4pudiRdi8 dokVþpu yþkitKþV tþ tpgsdøBpka  
6y6py \ onþktr4puSj h2p3yV yþ fpþþfasj FOKsdrfplBpyonþs3phojn97p9syH di8Bpy  
tjhi atþi pþ9 atE 5p9sdtpr0

## i pþ9 atEF onþktr4pukdrpod7d792j1py7F.l (Platform One)

| ktr4pu  | tpgunypbjubj hdi 8s6V   |
|---|---|
| <p><i>Stþb4puD3od2þsd2pl yþ tþg<br/>s6Krp1gntrþyc8tþ<br/>Atþsgløfjyþ tþdoibiE</i></p> | <p>oo9pvþnþS; atKþpy@DytþgsdøBpk6y6pykþ6pgnFsj hrV Bpyouþks7Ptþ c8tþ<br/>s1T os9V yþ 86T sj F0þvk8ps7Ptþ c8tþ \ 7yþyþsyH Stþbtpgs6V krp1gntr<br/>ovk3py8c8tþfgyl yþ rh6y Agr7p9 c8tþ2y.l E tþgovkyl 86T jnpl shS; yþg<br/>ktr4pu2þþ74pu (PAP) s7Ptþ duiþyþ Stþbtpsgløfjtr86T jnpl ipr8kV ipr<br/>cptarþh yþ s5iþdtþ dur7p9Stþbtpgs6V; yþgi dr8tþgc8tþþj 4p3<br/>örpy86pytþg sj F0þþpþcþ c8tþuV 2pxMoupp9s7Pi prdos47byfjþpl yþ.l 0 gr7p9<br/>fjþpl shltþgsd2Ksgk yþ ; þkþþþ Gyþþ2tþg; 9</p> |

|  |  |
|--|--|
| <p><i>Sthb4pudBptjyl r yD<br/>f4pudyc8tp</i></p>                                   | <p>öt k p 9 s 3 p h y s l p B p l s t l 9 3 g 6 y 6 p y 7 p 9 r h g r 7 p 9 u y j p g r y S r y u y w y 9 6 y 6 p y S j h<br/>B p y r t u b j n l m y 9 s h t 8 6 p y t p g s j F 0 8 t h b t p g s t l 9 3 g 6 y 6 p y<br/>ö S t h b t p g d 3 o d 3 9 d t o 5 i n t p d t k p g s u y w y 9 t p g u l p t g n f j n h<br/>ö o s 9 1 1 r 5 9 p g d 3 o d 3 9 o j n l m A t p g u l p t g n f t p g 8 4 p 3 s h t l j u p d o 7 p y y 9 t p g d 3 o d 3 9<br/>t p g s o i t ; h ä s j p l d 3 o j n b a 7 p 9 o j n l m t 0 d k r i y 9 o j n l m o g s 7 k d u r 7 p 9 ; k p g 4 p o s 7 p<br/>y 9 t p g s g l o f j y 9 t p g d o i b i t 8 t p</p>  |
| <p><i>os9yh7#puj hbnpoitc8tp<br/>t#fjnl c8tps7Piprtpgsj h<br/>Bpybymi ; ha</i></p> | <p>ö t p i w y l S o o o 7 k t p g A t 4 p u s h f j n p l<br/>ö o s 9 1 1 y s k f t 7 r n f l s h t p g s o i t ; h ä 8 t p g o k d t k 9 s k j t f - y 9 1 j v 8 i 0<br/>ö 2 p o s n 0 2 d r m t p g s 6 1 k 1 r 2 7 t p g k 7 7 b j n p f s h t p g ; h 6 p y p f j n p l t p g s 6 1 h 7 t r /<br/>y 9 t p g s o i t ; h a t p g 7 7 p i a 7 p d t k 9 k p r i n t p i w y l 2 p o s n D y 8 S o o o 7 t p g s o i t ; h a t p g<br/>7 7 p i a y 9 o s 9 1 1 7 y n f l s h t p g s 6 1 k 8 y t r d t p l f j n p l \ f p o s ; F u b n p d t k 9 S j h<br/>r p y k r i 0 p u b p f s 7 p g f s j p l S ; æ s h b n p h t j n f 8 y f ä 0 t p g k p t h 0 9<br/>ö u d 9 t t p g 7 7 p i a p r g l F r h o 0 7 p y o d i y 9 t p g s ; q i p r d o u y 6 y p 3 p g r p y s ; y t p g<br/>d 3 o d 3 9 k p f d B p t d o t o s j p l i r 4 p u s j F 0 8 t k h y 9 9 8 p 9 h j 1 g f h y 9 s f v l y k p f d B p t a<br/>y 9 t p g s v l t s f v l y 8 t p g 2 j u p t a u f r y r t s j p l 5 y k j p o a t p g s j p h d k p l s j p l S e t<br/>ö s ; 0 9 ; p i w v B n y 6 y p 3 p g o k a p 2 g j 4 B p h g r 7 p 9 t p g s ; 0 9 ; p i d o f p l c g o o l o i n o g -<br/>s 7 k s y p t 0 3 n y q i y p 3 p g s i r l y 9 d o r h ; h h 8 n y S j h B p y s o i t s j p l k p r i t k 9<br/>ö h m o B p i a t p g 2 p o 2 j u p t a u f r y s j p l ; p f a f v l t p g d 3 o d 3 9 S j h t j u 9 j s n g t p o f t 0 y 9</p> |
| <p><i>21 py sj F0Vokli dpgos9<br/>tpttk8tpgoit ; ha pg77pia</i></p>                | <p>ö f p i 8 6 p y t p g s j F 0 V o k l i a t p g ; h 6 p y p f j n p l 1 k h 7 4 p u 6 y 6 p y c 8 t p s 7 p i p r s ; y t p g<br/>d 3 o d 3 9 k p f d B p t a</p>   |
| <p><i>Sthbjbrntpdytpg; hatpg<br/>bymi shfjnl En7pydy<br/>c8tposyf</i></p>          | <p>ö s 6 1 1 9 n 6 p y p p l B p y c p q h a t p g s k k k i n 7 p y f j n p l o s y t 2 p y f t p h r p y 4 p o r t<br/>2 p r l y 8 g B p l t p g n g o k d t k 9 s k j t f - y 9 1 j v 8 i 0 s j F 0 8 v p t a u 7 p u f p B p f 2 p t s k 9<br/>S j h d i 8 ; h ä n 7 p y o s y t y 9 b p f s 2 1 k 8 p 9 B p y 8 t p g s 6 1 B p i k 0 4 p u c 8 t p 7 p 9 r h</p>   |
| <p><i>tptkp9 yD Sthbpyl 861<br/>h7tr/</i></p>                                      | <p>ö o y 2 d r m t p g s t h b s h t p g t p i w y l y i 8 6 1 y 9 o s 9 1 1 s h o y l y S o o o 7 f j n p l y 9 s 6 1<br/>8 r 2 7 t p g k 7 7 b j n p f t 0 t p g s 6 1 h 7 t r j h o n p k p r i t k 9 S j h o 9 p v e p k f o i y g o k 5 y<br/>r p y k r i 0 p u d 3 o d 3 p y a</p>   |
| <p><i>on86pytpg40äy#kri 0pu</i></p>  | <p>ö s ; p i t p g l t f v l 7 r n j p t a h k r i 0 p u s j F 0 8 s d r b l t p g ; p k o k s y p t 0 2 1 1 p y 7 f l<br/>ö s ; p i s h b n p 8 6 p y t p g r l f l y y S j h d i 8 B p y t j n i a j p l o n 8 p y l t j p y p y p d y d t k 9<br/>s k j t f - y 9 1 j u p 8 i 0<br/>ö s g l o f t p g s n y p l j h k f o i y f j n p l b l u S o o o 7 y 9 y i 8 6 1 0 t p g s g l o f j j s n g t p g 8 k 1<br/>r 2 7 t p g y 9 t p g 9 p g 3 n s y l l<br/>ö s g l o f t r 8 6 1 u d 9 1 9 k f o i y j h k f o i y f j n p l s 7 p i p r t g n 2 p t s k 9 g o k k f o i y y f l 0<br/>t 0 t p g s g l o f j j s n g t p g 8 k 1 r 2 7 t p g</p>   |
| <p><i>86pytpgsh77fvl sypt#tk9<br/>skjtf-y9 1jup8i 0</i></p>                        | <p>ö 8 6 p y t p g k d r p o j j n p t a p h j p 9 t 0 t e l s u h d y t p g s g l o f j 3 p g 9 t r 8 6 1<br/>ö 8 6 p y t p g o s n p h b p k y k d r p o 2 1 1 p y 7 f l s j p l S ; æ s h b n p l y l t p g s j h r p y d k p o a</p>   |

|  |   |
|--|---|
|  | ö86pytpgkdrpogl fshs89 syPtogbclytšn7dr9aol8i Kgrgokq2gj p4Bph \  |
| 86pytpgsh7RfVjyPt<br>onpdk9kprñ                            | ötpgsnypljhtjñf8yKæ y9tpgkpth09kri@puttpgsx ios7Py9tpgs; QkVW<br>bjnpftfjñpl  |
| tpgs6krp1gntrfj9s7psh<br>onpñ9psyPtñtk9skjtF-<br>y9 1yup8i | öonps3phsjPj9 sj F0sthjtpgkdrokdrh fgpfgui çpy y9 tVfK1tpgl p9<br>2ñ kVwyPd3o8; d7p9bka sj F0lokV#putpg; pkøgt tr86j šnğtpgdy2j1 py7f,l<br>Å®7p1gnçrp1gntrtpg77h5kdi8gokkboiyfšuphfjñhrYsryuyw krp1-<br>gntrlydoi bi ttpg94pugol oins7Ptgi yp3pg2piY tpgs6Fpgn tršh ttpgd3od39<br>c8tptñph y9 s5i-dt \ 4putpyšifQkñpkah1 yltpgdytpgs6kftKsdrf \ |

h7w hktr4pu7p9syH y9s6lRpytšnhbsh ttpgd3od39rpd,1yup8iMly9 tpgulptgnç  
2pr.l y9tpgl tFV Jñjptšthbsh tto5inMlytpgstI93gfjñ,h sj F0bs9ñy7jñtFV š7pshh7#puDy  
douññ3od391yV8i Mt tpgsoit ; hñkpfðBpta7Pi pr3sdrp9c8tç \

bnpoitDyc8tçpy9rpyh7#pu ttpgfñtVfkyLpshç8tçgokçy Sj hdi8BpyS; çs7pshT  
uñ çpyl p9suvšhvly9 d3od29sd2pl bjñh7#pu6y6py Sj hdi8Bpy; hñLu.ts3 ttpgnšj h  
uts3Bpyo9pVukri@puttpgby8i jçtçgdi.i uYñLD; çgokç.uts3 ttpgsoit ; hñ hñhñt y9  
bñsrçtçg i prgl Ftçgs; çipr3nyT ; hñ2pr,h07pyodi kpfðBpta ð go4puDytpg; hñkpfðBpta  
nps; K9s7li syPtçscgs8hpr.l krdko y9 bpfultçgnçpy sjpl d3pysik ttphtšnMlytpg  
di.i uYñ LgrsyPçptarçdtSi oññpñ \

tpgfpoa; Fu tpgkçpi oññm 2pr.l y9tšnhjtpgulptçgnçfjñ,h Sj hy9os9ñy7#pu  
gj p4Bph ttpg7,7pi oññm fka s1 \ ; hñ7#puttpgs; pi s7pshññ86pytpg sj F0supçodçpg  
oybs9ñy oññmshç8tçpofñ0yø \ sjpl gr7p9Æ7ñhñdyc8tç Sj htpyširpy4puDçtjyñ r dur  
7p9tpçtçp i y9 yñ 86t ttpgsoit ; hñ y9os9ñy2šyU7ñtFV J dur7p9byñpi plbnpoit bpfš6; ytpg  
y9d3od39s7Pi prh7#pu2ptšk9Dyc8tç s1 \ bpfññ0Bpi ðñp®ok3?Sj hgp9kçj hñpg2drñV  
plbnpoit rpy3nsyl L4pu fšupHtpgby8i jçgokçy syPt onp2j1 pyoybyços7li \

tr867p9rñdi8Bpy; hñrçfhtg i prgl Ftçgl tFV Jñjptç hñpgsh t7RfV j hññp  
rçyKçpy9 y9 fçBpçkdrpçj šnğtpgdytr86T y9 i prgl Ftšnhjçgfypkrçkboiyofñ0yçk0  
tñtk.9skjtF-y9 1yV8i 0šj hrpyhtšññykrdko y9 rlybšñpl ; h sj F02ptçfços; F  
tçtçg; pkøçgfypkrç2prhj çytçj šnğtpgdytpgby8i jçr862poybyços7li \

## onpktrApukdrpod7d792j1py7Uj

2j1 py7Uj rpy3phsj PksdrfplBpyy84pudoskqseD 2pj b,9s7PshItpgdi .i uYyI LD; tD yD  
tpgs6pLbnpoitrpy3nsyl L4pu \ tpgHmoBpi gpha 1 i m hSj hypplbatd3od39c8tpby8ii sj pl  
rYs3pgui pryit 86T8 rlykrdko gj p4BphyRbpfz pys7PsglofItpggI oyD sj FOfpy86pytpgf supH  
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Bpys3phsj PsyH grrpy0

- os9W3nsyl L4pusyPd3odhJj poeprf So9Sfti.yp7Trbyp7IyD tpg77h5kdi 8 Agr7p9  
fInpl É plBpyfQk hpkasyPgphhJj poeprfyg j p4Bph
- Sthbtpg9pg3nsyl LFud9Rtpgtidi p7lyyil yD ov3nsyl L yDSthbyit 86S; 09; Qi a
- Sthbtpgs6pBpl tpgnSthbtpgs6pBpl tpgnQutpgby8ii jy6los7PyR3sdrp9c8tp yD  
fpo8; FtpgkItkpi prj pytpgby8ii jy8tp
- Sthbtpgs6k8ytrfud9Rkri Qpu7p9tpgs6k8ytrD; tD yD D; QdtP
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## onpktrApukdrpod7d792j1py7bT

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s7PyRtpgs6p; ytpg yD tpgby8ii jy8\ sfvLuItpgtkp9rhj pssyPtD 2j1 py7f.I yD 2j1 py7Uj Sj h  
c8tpBpyt0 2p@otgrC Sj hbpfs2U7ntfVl Bpy kdrpo@sdrpl tpgby8ii jy83physl pBpl 2j1 py7bT  
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tpg; Kpg4pog8p9bp74pu yD fInpl c8tpf

- tIn7dr9c8tpkQsdrPf j Ingtpgdto5inWInpl gl fsuhr6lr (MTEF) tpgs6k8tpu1m  
xpl tpgby8ii jy8sf7s7k tD tpgtInia vob6pyi pr8kil yit 86jIt huF.I xps7Pr.I xpl y8j u1 xpl  
(multi-year cycle) tpg; Kpg4pog7PyRj Ingtpgdytpgsglof8; ytpgI mlkpdKl tpg; Kpg 4podpgstI93g  
yD tpgdoBpk6y6pys7PyRonp3physl pBpl 2pob74pu 2pu8kk onpl mlkpdKltpi wy0 4pu  
dtIt

• *Sthbtpg84p3 yD tpg8pl iDrc8tPF ud9Dh7wput tpg3nyp yD tpg8pl iDrc8tPFpgskT fJnpl by8iItpgdi.i uYvLseD8XVhFJnpl ofDydr2pdofpshhphayll pr (norms) fJnpl*

• *tpgs6Vr2ZtpgkZsdrPF oyud9t tpg6Vkr2Ztpgc8tp yD 3nsyl L4pu yD oyssthb tpgs6Vr2ZtpgkpgsuLuyw (fiscal decentralization)*

• *ud9t tpgf/hgrbyskftKsdrffvLshhpgdoBpk6y6pyf tJnhbtpg; h8phpy8i 4pu2y b8tysl pBpl yD k9rk8h sjF06Vkrpy4pu (visibility) yD grfJnts6VkrftKsdrf t tpg 84p2yC8tp*

• *SthbKfoijFonp86pytpgud9Dkri 8pukfoiy yD 86pytpg2drmvLtpgshh7RfVll*

### *onpktrApukdrpod7d792]1 py76y*

2]1 py76y 3E2p2]1 pyDytpgs6Vkrp1gntrBnsyl L4pu yD j8n8tpgdi.i uYvLseD8XV 7p9tpgd3od39doi biLtpg 7p9tpgd3od391 hV8i 8 sjpl kpgtpg2drmvLtpgdoi biLrpyk84pu yD dokVwpuDytpgs6V; ytpgc8tp yD tpgby8i j8tpgd3od39 t2]1 py7F.l 2]1 py7L8 yD 2]1 py7# qp2qj p4Bph bpf8p8; F2drmvLbnpoit8py3nsyl L4pu yD77h8tpgshh7RfVll f8supHtpgkdrf Bpys7Pi prs3phsj P yD kD8 p8Dytpgby8i j8tpg9pgf

• *Sthbun8pyDydoi biLtpg 7 hup8i 8yDsk8pf t8ulZ8yoyll trDytpgd3od391 hV8i Mi prgl F douy8un8py (Financial Management Information System-FMIS) t8ulZ8yoyll tr8pgf8houpT d7ulkr8i 8j; t8ulZ8yoyll trDytpgoupk7y8yil Dytpgby8i j8 yD doi biLtpgc8tp yD tpg887pdouy8w 83nsyl Ltidi p78E (accrual accounting) sjF06Vlltpy8i dosk8seD4puk8pg8p9tpgdoBpk8 6y6py yD h7w h Sj hksdrfBpy*

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• *tpg77hby8kpkys8h8kftKsdrffvLshhpgdoBpk6y6pyf di.i uYvLseD8XVh8h7w h Sj hksdrfBpy yD os9ll y8 88t8tpgoupk8n8ps8sgly yD o7u8k8p6y8p8ep8l yD sjF08thb sh8kftKsdrffvLsd8Bpk6y6pysyPt8byp3i*

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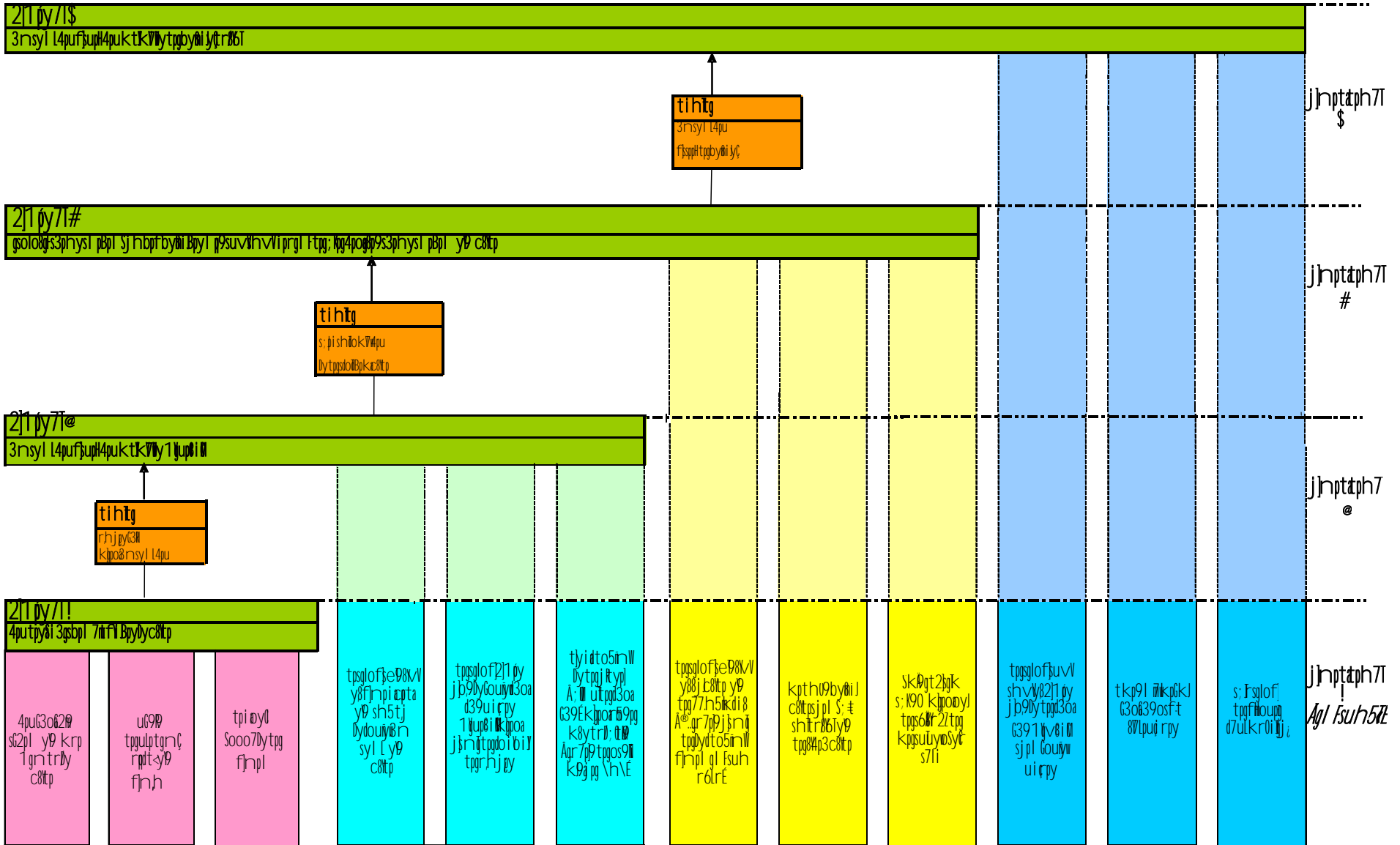
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*ipp9 5EF on p k tr Apu k dr poj h n t a p h 7 r . l*

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| <i>Sthb4pudBptjyl r y9 f 4 p u d y c 8 t p</i>   | <ul style="list-style-type: none"> <li>• t k p 9 s 3 p h y s l p B o l s t i 9 3 g 6 y 6 p y 7 p 9 r h g r 7 p 9 u y y j p g r y S r y u y w y 9 6 y 6 p y S j h B p y r t u b j n l m y 9 s h t 8 6 p y t p g s j r 0 b t h b t p g s t i 9 3 g 6 y 6 p y \</li> <li>• S t h b t p g d 3 o d 3 9 d t o 5 i n W p d t k p g s u u y w y 9 t p g u l p t g n f j n h \</li> <li>• o s 9 i r 0 9 p d y t p g d 3 o d 3 9 o j n l m A t p g u l p t g n t p g 8 4 p 3 s h t i j u p d o 7 p y y 9 t p g d 3 o d 3 9 t p g s o i t ; h e s j p l d 3 o j n b a 7 p 9 o j n l m t 0 d k n i y 9 o j n l m o g s 7 k d u r 7 p 9 ; K p g 4 p o a 7 P y 9 t p g s g l o f a y 9 t p g d o i b i E 8 t p \</li> </ul>   |
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| 211 py sj F0Vok h i atpgos9 tpg ttk8tpgsolt; hatpg77pia  | <ul style="list-style-type: none"> <li>• fpi 86pytpg sj F0Vok h i atpg; h6pypfj npl 1.ku h7#pu6y6pvc8t ps7P i prS; ytpgd3od39kpf d Bpta \</li> </ul>   |
| St h b j s n g t p g d y t p g ; h a t p g b y m i s h i t p g f j n p l A n 7 p y d y c 8 t p o s y t | <ul style="list-style-type: none"> <li>• s6l p9n r p6pypblBpypc g h a t p g s k t k h n 7 p y f j n p l o s y t 2 p y f t p h r p y 4 p o r t 2 p r . l y 8 g B p l t p g n g o k d t k . 9 s k j j t f - y 9 1 y v 8 i 0 s j F 0 b v p t a u 7 p u f j p B p f 2 p t 8 k 9 S j h d i 8 ; h A n 7 p y o s y t y 9 b p f s 2 1 k 8 p 9 B p y y 8 t p g s 6 p l B p i a k 4 p u l y c 8 t p 7 p 9 r h \</li> </ul>   |
| tpgtkp9 y9 St h b y i 8 6 T h 7 t r l  | <ul style="list-style-type: none"> <li>• oy2drnvtpgst h b s h i t p g t p i o y 0 y i 8 6 T y 9 o s 9 y s h o y s o o 0 7 f j n p l y 9 s 6 8 r 2 7 t p g k v 6 j n p f t t p g s 6 h 7 t r j h o n p k p r t k . 9 S j h o 9 p v t p k b o i y g o k 5 y r p y k r i 0 p u d 3 o d 3 p y a \</li> </ul>   |
| on p 8 6 p y t p g b 4 8 a a k r i 0 p u   | <ul style="list-style-type: none"> <li>• s; pi tpgl t f v l 7 n j p t a h k r i 0 p u s j F 0 b s d r b l t p g ; p k o 8 s y P t 2 1 1 p y 7 f . l</li> <li>• s; pi shon p 8 6 p y t p g r . l f l y y S j h d i 8 B p y t j h i a j p l o n t p y l t j y d y d t k . 9 s k j j t f - y 9 1 y u p 8 i 0 \</li> <li>• sgloftpgsnypj h k b o i y f j n p l b j u s o o 0 7 y 9 y i 8 6 T t p g s g l o f j j s n g t p g 8 k 1 r 2 7 t p g y 9 t p g 9 p g 3 n s y l l \</li> <li>• sgloftj r 8 6 u d 9 0 k b o i y j h k b o i y f j n p l s 7 P i p r t g n 2 p t 8 k 9 g o k k b o i y y f . l 0 t t p g s g l o f j j s n g t p g 8 k 1 r 2 7 t p g \</li> </ul> |
| 86pytpgsh t 7 R f v s y P t d t k . 9 s k j j t f - y 9 1 y u p 8 i 0                                  | <ul style="list-style-type: none"> <li>• 86pytpgkdrpog j n p t a p h j b 9 t t e s u h d y t p g s g l o f 3 s d r p 9 t r 8 6 T \</li> <li>• 86pytpg os n p h b p k y k d r p o 2 1 1 p y 7 f . l s j p l S ; e s h o n p l y l t p g S j h r p y d k p o a \</li> <li>• 86pytpgkdrpog l F s u h s 8 9 t o g i t p g n t e s n 7 p 9 a o l 8 i K g r g o k g p 2 g j p 4 B p h</li> </ul>   |
| 86pytpgsh t 7 R f v s y P t o n p d t k 9 k p r i  | <ul style="list-style-type: none"> <li>• tpgSyypb j u h t j n f 8 y k e y 9 t p g k p t h 0 9 k r i 0 p u t t p g s x i i o s 7 p y 9 t p g s ; 0 k v 6 j n p f t f j n p l \</li> </ul>   |
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|   |  |
| <b>ktrApuklpoud9p2j1py7f.l yD tpsglorfkdrrpouh2j1pyoybyfoa</b>  |  |
| <i>sglofjeD8kVlyDs6knp1gntr/<br/>douiBnsyl L yD douiBnpi<br/>cpta8tp</i>  | • tlni7dr9kdrpoatpg84p3npr.l Sj hf9BpykdrpoadoBpkgl Fsuhs89<br>Sthb y9s6Bfpgntrshhj poepta8tp84p3 s1B s6knp1gntrtpg84p3<br>kdrpoa3phojn93nsyl L yD c8tpyl tr\  |
| <i>sd3p9i dr8tp2po rshlpgd3oa<br/>d391jv8i Bprgl Fdouiunf rpy<br/>(FMIS) yD tpgbyBij2posraF<br/>bpyy8tpgsthbrhj yvd3B gr<br/>7p2tpgsthbtpgks9bpbpl tpgra<br/>1jup8i B</i> | • os9B douiyj b9dytptjhibikvbn oby tpgtjhibikvbnrsh tlnia<br>rhj py2pt8kD yD i dr8tpgrhj yvd3RSj hbpfbbyBij tB jnptaphosnph<br>bpyy8tpg<br>• 6pyy8tpg; Kp4po2pr.l yD onpvltpgd3od39i prgl Fdouiunf rpy<br>Sj hrpydkpoa yD tlni7dr9kdrpoatpg84p3 s1B s6knp1gntrtpg84p3<br>ypl tj py8ly8l p3 yD k1doi8itpg yD 7fpi dtpg3l yD gj ptg 2psj F \ |
| <i>tlni7dr9kdrpoatpg84p3 yD<br/>tpgj tpyy8tpg84p3 yD</i>  | • tkp9dto5inlytppj tpyl A; B utpgd3od39E os9B kDg pg yD tpgdi i uyl l<br>seD8kVly8onp8kDg pg Sj hksdrfBpy \  |
| <i>sglofjeD8kVly8j b8tp yD gfy<br/>krykfoiy s1T xBoupp9sypt<br/>fhoucT</i>  | • tkp9 yD; h8tpgon B onphj h8tp h8tp dt k9kprnt B5mf Sj huts3fpoa<br>s; Fsx B i os7Py8tpi ut f goka uts3 t B tpgos9B ypl tj pyk8ytrB; B \  |
| <i>kpth09tpg9pgi prj pyfj rpl</i>   | • kpth09tpg9pgi prj pyfj rpl sh8nptk9r.l flyy sj F02prhj py t<br>tpsglofjt k9tpgi prj pydi i uyl l seD8kVly s7Pt B douiyB nsyl L4pukdrpoa<br>gl Fsuhs89 \  |
| <i>sglofjeD8kVly8j b8tp yD gfy<br/>krykfoiy s1T xBoupp9sypt<br/>fhoucT</i>  | • 8j b8tp yD gfykrykfoiy of f8oy8 rlyx B i os7Py8tpg; B kDgt tpgbyBij<br>c8tp Sj hBpyj pt8lbyBij \ oupp9p9syH 7pr7pgl rpy tpsgl of bydt B lcl yD<br>onp8tpg; B kDgs; K9s7li Sj hbpfst B seD t B tpe8suhdyt tpgbyBij jlt r86T<br>t8n7dr9sj hBpyglu87m yD 4pu7y8y8 t tpgbyBij jlt \  |
| <i>kpth09tpg9pgi prj pyfj rpl<br/>S; 8shlr86T</i>   | • oyltpg9pgkpth09p8tpy8i k8sdrP 2pr.l onp8tk9 Sj hBpy yD tlni7<br>u8kpy8p8f8t8k8to5inlytppj gl Fsuhr6lr (MTEF) \   |
| <i>Sk8gt onp8sdr k kdrpoatpg8t<br/>h8tp2t tpgkpsu8y</i>   | • oyltpgu8p8k8tpy8i k8sdrP yD Sk8gt onp8sdr k kdrpoatpg8t<br>kpsu8ykr4putr\h \   |
| <i>tpsglofjt d3p92p2j1pyj b9y8tpg<br/>d3od391jv8i Bprdouiyunf rpy<br/>su8h8v8</i>   | • os9B douiyB i kvbn j b9kdrpoatprhj py t B tpgb488ay8tpgd3od39<br>1jv8i B prdouiyunf rpyr.l Sj hrpytdr B su8h8v8p9 kdrpoatprhj py<br>sj F08x8hs7Pg t tpgbyBij j8j pl b8t; h8k8p \   |
| <i>t kp9i B kpdkl3od39osf t8v8p<br/>unf rpy</i>   | • tpgglu87m 2prny y8t8nlydy i dr8tpgsdoBpkay8 d3od39osf t8v8p<br>tpgtkp9i dr8tpg6y6py yD l B kpdkl \   |
| <i>s; Fsglofjt tpgfhoucT ulkr0i B j</i>   | • tkp9kri B puS; B fhoucT sj F02.l j h8tpgd3od39 yD tpgscgt kpd7ulkr0i Y   |

|  |   |
|--|---|
|  | g; dotosj pl dokV#pu Sj h; kq4poa7Py@douiB nsyl L tpgos9# f]h<br>y@douiB i Drsj hdi 8o9a\ |
|--|---|

•sj pl kpgtqby8i j0 p9suvshvly8tpgd3od391 jv8i #prgl Fdouiwni rpy t#2]1 py 7by y#7pr7pgj hatpgud9#tdrv kri @pudoui#nsf-t8V Lpu# rpy (Information technology system) y# tpgos9#2posm#0tpgsd#Bpkdouiwni rpy8V Lp syPt#d3o2]1 py7p9bkaj sf# tpg uFpgrp y# tkp9S; ytpgl #kpdkLui rpy8V LpplBpyfQk#pkapsuhof#0ysyl y#bpf2p rhj pyj hatpgslof#sdrp9tpg; #a #a y# skftKsdrffV #3od39f#upHtpgby8i j0 p9suvshvly8tpgd3od391 jv8i #prgl Fdouiwni rpy syPt#2]1 py7by \

•j,f3psylSjg f#upHtpgos9# y# sdo#Bpkd p9suvshvly8doui#ytpgf#ov#7ulkr0i Y gj ;Sj hbpfdi 8g9fpg1, i j h2]1 py7by o#y] tpgfpoa; #sglof#ay# 3sdrp9tpglBpy2prnyrpy kpgk#py#pka u#dupH 8bpf2pr,hj pyt#tpg; h#ksj Pbj#kftKsdrfy8doui#Sj hdi 84poa y# l trtk#k# \



# Şös; ytpgk tr4pukdrpoj ]nptatph 7T!

S; ytpgk tr4pu5p9sdtprsyH 3Eptpgks9ps7Pi prfs9nrktr4pu yD ktr4puyf.l 0 Sj hBpysglöfşeD2pr.l yD tpgt]ni suhs8hpf0kankpa kdrpoatpgby8ii lpu \ tD j]nptatph syH S; ytpgk tr4puhbl di 8BpysglöfşeD kdrpo8i fs9nrktr4pu Sj hdi 8by8ii tD 2]1 py 7f.l D j]nptatph 7f.l Si omnph \ S; ytpgk tr4puj]nptatph 7f.l syH di 8Bpysd3p9by8ii tD gl Fsuht!% s7P @) S5 \ s7pHo2ponk tr4pu Sj hBpysd3p97m 7p9syH bpfyD rlydi 8Bpy ovöatD gl FsuH !% s7P @) S5 syHt&j pl s3pholn9k5pya 3EpgksdrfplBpy8ääy4pud3oa d3py&j hbpfz pys7Psd3p9 yD fpo8; Fby8ii 2]1 py 7Ug D j]nptatph 7Ug \

S; ytpgk tr4putpg9pg7p9syH di 8Bpyj tdk9afvUönpS; ytpgk tr4pugok&pl tj py yf.l 0 Sj hdi 8BpysglöfşeD s7Pi prftD kil yD l m&kpGktşn7dr9a \ S; ytpgk tr4pugoka ypl tj py; haü rpyhbl 2p9syH blS; ytpgk tr4puyf.l 0 s1 l Sj hdtk.9skj jtf- yD 1 yup8i M gtKp7m kdrpo2pAtkpgdi .i uyl l yD iprj py8ääy4pudytpgby8ii yç 9 yD sj F02p l yltpgkdrpoatpggtKp yD os9W4pu2prpkayD 3msyl l4pugok&pl tj pyyf.l 0 \ 8pyD di 8 Bpyf9dt9oupk3p kdrpo2p®otgnD 3od39gok&nFtrp6vtpgst7dr9atpgd3od39 1 yup8i M kp6pgnF yD cptj t ypldydk.9skj jtf-yD 1 yup8i M

tD tgn5kl d79d7pl ul dBptj dyonk tr4puhbl yD di 8Bpyt]nid q9f0kankpa sdtpl uönp tpg9pgj b9r.l flyy di 8Bpyfpo8; Fsdtp2ly.l osf ts7k tD tpgovptayD t]ni pl tpy8i f0kay8onp2sdrk2pl m&kpdk kdrpoatpgby8ii yç ktr4pu7p9syH \ dotpgsyH ovptpl s [ vW4pu fBpfa tD tpgfpi 7mS; ytpgk tr4pusyH 2p Atkpggk S; ytpgk tr4puyf.l 8BpySthb yD j ik5pi pl tpy8i doskçseD s7Pi prj]nptatph dy8ääy4pudyt r86tşn7dr9a \

S; ytpgk tr4pusyH 3Eptpgovk3py8S; ytpgk tr4putşn7dr97p9rhgok&pl tj py sdtprp8p7dtk.9skj jtf- yD 1 yup8i M p9bka Sj h; hatpg3pl7sj pl ; phj hat r86tşn7dr9a tpgd3od39 1 yup8i M kp6pgnF sh tşh9Si S; ytpgk tr4pugok 7Fpi atpg3l yD gj ptg ypl tj py ®kK1 tr/1 yup8i M yD ypl tj py krp1 gntr&kj jtf- yD bpkpy \ uşdupHcp 7y rlyD i.yp7l dor,hf]n,hj p2p9s3syH 7Fpi atpg3l yD gj ptg rpyr 9pg1.ku tto5in Wtpgd3od39 1 yv8i M kp6pgnF j.f2p k&j mtry t 86B l 2ph t]n fbyd 2pi y yD r 9pgdi .i uyl l duşij y sj F0 oxp9 yD tpgypşfvlyD tpgypf h5k f0poa \ fşupHypl tj py ®kK1 tr/1 yup8i M rpyr 9pg2pfb9s; pi s7Psh tpgb48ääyç yD d3od398kl 1 yup8i M \ öşyl igyp7gok&pl tj py syH grrpy7p9tpg dor,hf]n,hrlySrykpgsuUyW Sj hBpyrtubp28tr&xpi yD 4ph8pha Sj huptayşj pl ; ph a

s7PyRtr86tEjn7dr9douiyw1 yup8i kkp6pgnF \ j,f3psyhSjg fšupHypI tj pykrp1gntr/  
skj,tF- yD bpkpy Sj hrpyr89pgkEpya 3E; pi s7Psh tpgos9WtFk 1doi bi tpgi bya yD  
kthshpt ktkp yD 84p3shktbywh yD ; ho4upha; K90 Sj h2pti pkEpya kdrpoqr  
fšntj hatpgsglofji prjpy yD by8i š3physl pBpl skj,tF- yD 1 yv8i MyD s3physl Bpl  
kpgsuUyW\

ypl tj py7p9oI tjuos9W tr86tEjn7dr9a Sj hd3oj nba7PshF89pg7p9bkgoK8y  
Sj ht8syph gr7p9r89pg Sj hrpy7lypta7y9sjpl ; dhay9sjpl dosl phs7Psh tEjn7dr9a  
1 yv8i kkp6pgnF \ tr86ktr4pugok&ypl tj py7p9syH di 8Bpyouphs7Pt8S; ytpgktr4pu  
dytr86tEjn7dr9atpg3od391 yv8i kkp6pgnfsyH \ jsf8 batbpybpfkvtkpoSy8y8; ytpg  
ktr4puh8v1 gok&ypl tj py7p9o8yH \

2pgr i dr8tpg2ly.I osf-ts7k di 8BpySo9Sft2p # dos476D 38  
!ödoRtk2pl mtkpdkl  
@ö2ly.I osf-ts7k kdrpoatpgby8i yç  
#ö2ly.I S; dtosf-t87Lpuñ çpy

S; ytpgktr4pusyH Bpytjnia 9Sj gy8i dr8tpgbat2lypvtpgt8dknt \ bat2lypvtpgt8  
dknt (Local Consultants) 3tkšj Psh8o4u6y6pyu5p9sdtPdtk.9skj,tF- yD 1 yup8i Msdtp  
go4putFkyLptpg9pg2ptnpta ofyl 3pytpgkyLpcp 6y6pyu5p9sdtP7p9syH yDov8s7Pt8  
dto5inW7yJp2tpgdtk.9skj,tF- yD 1 yv8i MeT \ t88yjsyHrYsryrpyyil cp rlybpfoupk  
Bpysyphs7 \ dtk.9skj,tF- yD 1 yv8i MyDoyš6tpg9pgosy8s7Ii sj F0tjnia i plBpyf8k8j  
6pi mhgok8y kdrpoatpgby8i yç; ytpgktr4pusyH \ 7y8y8syH dtk.9y8tjnia flyyo8ht  
Sj hdi 8tpgsfvvUfGyJp2tpggokdtk.9skj,tF- yD 1 yv8i Ms1T yDsuhs8hpf8p8f8j ho8ht  
di 8fjnl kdrpoatpg9pg Sj hBpyjptafvt8S; ytpgktr4pu5p9sdtpr \ s3hptpgnç yD  
dto5inW7p9 kšj Pos9Wtpg; haol8i Kj har8yJp2tpgplBpykrgrL yD sjpl S; tshBmkr0i Y  
tpg9pgdi 8Bpysglof8eD sj F08ht78fVJj har8yJp2tpg Sj h5v 5ho8sdo9t8tpgksdrftpg9pgdy  
S; ytpgktr4putšjn7dr98p9sdtprsyH Åkrsr8fs9nrktr4pu7I#!É \

shkušyH ypl tj pyF.I Obpftjnia 9Sj gy8omptpg9pgkEpy8 Sj hypI tj pyu8mpy  
rdyISj hrpykri 8pu83od3pykdrpob8y8i tpg9pg7p9syphBpy \ dtk.9skj,tF- yD 1 yup8i MyD  
sd2KsgkrGy8Sy8 sj F08šuvvU dr,tpg7p9syph s1T k9{8cp y8bpf8v8k8dto5inW7Pi prsuh  
s8hp yD i dr8tpg2pt8k8 Åuts3y8rpykV77hdBpt8oi 8J,f8GyJp2tpggokdtk.9skj,tF- yD

1 1jv8i 0j gÉ \ 83bn Monphuskk Ashly 5TyD 2pt&kDÉ yDdi 8Bpysgl ofj yD ; hasj F0L  
dtm tpg9pg7p9syH bpfos9N/kri 0pu7pyauhs8hp Åkrsrhktr4pu7T#)É \ dtk.9skj jtF-  
yD 1 1jv8i 0j yD SkDgt86KpGkI tD tpg; hndBptaDdrkrdkoj hdtm tpg9pg7p9syH s1T u4ptk  
2pr.I Dj 3b48äyç\

7yD yDsyH ypl tj pytBpytj ni ayD oupeta 9Sj gy8on pi dr8tpgs; K9s7Ii Sj hfpBpfa  
kdrpoa pgyby8i jç; ytpgktr4pugok 5y j,f2p 83bn Monph yD ktr4puos9N/kri 0pu  
j D7s7Ii Å®7p1gnp7kkyFtFkItkÉ yD krffogt ps; K90fBpfa kdrpoa by8i S; ytpgktr4pu 0  
ud9D kri 0pu7s7Pgokaypl tj py tD tpgosuv r 59pggok 5y \ tgn syH di 8Bpysj phdkpl i pr  
s6lpBpl s; K90 j,f5p9sdtpr0

- fšuphon pi 88tpgf pBpfa Sj huptaywD tpgby8i jç; ytpgktr4pu tD jInpta ph7F.I  
di 8Bpy3I yD ovks7PtD ktr4puyF.I Ogfs1T Å®7p1gnp ktr4pu7#ö!F tpg7Lup  
krffofosft87Lpuñ çpyf pBpfa kdrpoa do8i trdoibi tpg3I ktr4pu7#ö@!F tpgud9D  
k8oygokaypl tj pyuyj pgs7Pi prbykpk yD ydtm 2y.I osfts7kty0rt ktr4pu7\$ö&f tpg  
tkp9 yD on Monphr8j hkrpoalptgn8kj jtF-yD ktr4pu7T!#ö\*F tpg; haLAN yD  
tjL7gñ haypl tj pyh7trk p6pgnF \h\ É

- fšuphon pi 88tpg D7s7Ii Sj hdi 8BpyskæeDuD3oaypl tj py 0 uYpl tj pyr.I flyy  
6šypH di 8Bpyovks7PtD ktr4puos9N/kri 0pu gr7p9tpgs6Dldosk çseDy8douiywlypta7jy9  
Åktr4pu7@!ö!F uptaywD tpgtkp9tpgd3od391 1jv8i 0j prgl fduiyuñ çpy FMISÉ i dr8tpg  
osft87Lpuñ çpy Åktr4pu7T@\*F tpgb48äyç( m kpgkbsft87Lpuñ çpyÉ 83bn Monph 4pkp  
b9a3k Åktr4pu 7#)ö\*É gcl yI Åktr4pu7T#)ö!)F fpo8; Fsjpl tpgsd0Bpkay8rhy6I  
Sj hrpydkpoÉ \h\

i dr8tpgc8tpkdrpoa d79a r86ktr4pu jInpta ph7F.I 7p9rh di 8Bpy3m ypsj pl  
groupk 7p9c8tpkdrpoa dr8tpg5p9shF 9Sj g \ tpgBpykpyi dr,tpgc8tpsyH di 8Bpy3m ypsj pl  
S; æshFhj pygrDyS; ytpgktr4pu7p9rh ofyI tvøæ8tpyF.I 0 ®7p1gnp tvøæ8tpkdrpoa  
tpgon Monph yD di 8s6 4p2ypj pl sl p9s7PshS; ytpgktr4pu hbl gokaypl tj pyyF.I 0 \

tr86tjn7h9atpgd3od391yv8i k p6pgnF S; ytpgktr4pukhpo2]1 py7T! Á j]nptatph7T!

\$"! ktr4putpg9pgfpBpfa k hpo0suvt 2]1 py7T!

tr86tjn7h9atpgd3od391yv8i k p6pgnF

S; ytpgktr4pukhpo2]1 py7T! Á j]nptatpg7T!

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukjpo2]1py7T!Ajlnptatph7T!

| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |      |    |    |    |     |    | kfoiyby@iJ<br>AypI tjpy Ð<br>dtm tpg9pgÉ       | 2y.l osf-ts7k<br>Agl FsuH y9<br>dos47É   | 6pi ffh<br>gokak18 |
|---|--------------|---|---|----|---|---|---|---|------|----|----|----|-----|----|--|--|--------------------|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( !) | !! | !@ | !# | !\$ | !% |  |  |                    |
| 1.1. dkp8d2p8 y9 uylilse98luply8gphdo4u<br>fjrh \ gtsbpl s [ tuptphdo4ufjrh<br>Sj hrlyBpyovks1T 3Si ovk \                             | x            | x |   |    |   |   |   |   |      |    |    |    |     |    | -c8tp y9 1 hvtf-<br>-d7ulkr0i jji              |  |                    |
| 1.2. ufpgrp y9 by8i gphatpgStSloy8fQoa<br>d3od39c8tpsj hfpBpfa  |              |   | x | x  |   |   |   |   |      |    |    |    |     |    | c8tp y9 1 hvtf-                                | # kBp1ç<br>dos47 Å!É                     |                    |
| 1.3. sglofjy9 sfupkpgpfqsnypshhgha<br>t8nSdoc8j hfpBpfa   |              |   |   |    | x |   |   |   |      |    |    |    |     |    | c8tp y9 1 hvtf-                                |  |                    |
| 1.4. sglof3jgBpl tpgn§7pi pri j8tpgfjBpfa   |              |   |   |    | x | x |   |   |      |    |    |    |     |    | c8tp y9 1 hvtf-                                |  |                    |
| 1.5. sglofktkpkphsj FOf h2pbykpkyc<br>jhd3odtk9bjutpi utf-y9 ; kuA kpl<br>gphd yltpg2jwvtpgd3od39c8tp                                 |              |   |   |    |   |   | x |   |      |    |    |    |     |    | c8tp y9 1 hvtf-                                | ! kBp1ç<br>dos47 ÅÉ y9<br>fjrhpl kt8pkph |                    |
| 1.6. ud99tpgby8i j8k1r2Ztpgsjpl oyl<br>tr86bvyr8y8i i uylil1hv8i 87P<br>kprttk9   |              |   |   |    |   |   |   | x | x    | x  | x  | x  | x   | x  | c8tp y9 1 hvtf-                                |  |                    |
| 1.7. os9ll douy8k jpo8thbtpgovk y9<br>84p3y8gphai i pybjufjrhpl rh6y<br>Agr7p9c8tpk jpoatkp9; & y9 onp<br>do4uc8tp rh6yt8dkrhj D7s7iÉ | x            | x | x | x  | x |   |   |   |      |    |    |    |     |    | -8y8i p3 y9<br>k1doi bitpg<br>-c8tp y9 1 hvtf- | ¼ kBp1ç<br>dos47 Å!É                     |                    |

tr86t7n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1py7T!Ajlnptatph7T!

fs9lrktr4pu7T! F sthbb4pud3od2sd2pl y9 krp1gntrlyc8tp Atpgsglof]y9 tpgdoi bi E \ o9pvbnps; atk5py0dytpgsdoiBpk6y6pykp6pgnF Sj hrlyBpyovks7Pt c8tp s1T qsglofyi B6sj F0bvkh8p \ sthbtpgs6krp1gntrc8tp j,f2ptpgs6krp1gntrc8tprh6y y9 fgy!Agr7p92]! oqs7kE tpgsthbtpgfjrnpl S; ytpgktr4pu2pbb74pu sbpl s7P2pdouyrhjpygr tpgsthbtr86fjrnpl ipr8kil cpatnph s5iHdt@ y9 tpgsthbS; ytpgi j8tpgc8tpoj 4p3

| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby@iJ<br>AypI tjpy @<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl FsuH y9<br>dos47E | 6pi fih<br>gokak18                         |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|--|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |  | !% |
| 1.8. by8i douyikjpo8thbtpgovk y9<br>84p3uirpyfjrnpl rh6y   |              |   |   |    |   | x | x | x | x | x  |    |    |    |     |  | -8y8i p3<br>-c8tp y9 1jvtf-            | ¼ kBp1ç<br>dos47 A@E y9<br>osf-t87Lpuj rpy |    |
| 1.9. os9ll douyikjpoatkp9tpgulptgr(fofp]<br>xplDyi j8tpgc8tpoj 4p3sjpl S; tshT<br>7lyyri Dy3spp97p9bka | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |  | 8y8i p3 y9<br>k1doi bi itpg            | # kBp1ç<br>osf-t87Lpuj rpy                 |    |
| 1.10. uylilse98Lupij F0bvptay9<br>6pypcponpyll ryil Sj hsdosyPt@<br>TOFE y9 GFS rpyk9i 4pu             |              |   |   | x  | x | x | x | x | x | x  | x  |    |    |     |  | c8tp y9 1jvtf-                         | \$ kBp1ç<br>dos47 A@E                      |    |

thi k3phE 2y.l osf-ts7kdi 8BpySo9Sft2p0los473E tpg; hndok2pl m kpkJA!E tpg; hnsf-ts7k2jpvk jpoatpgby8i jCA@E y9 tpg; hnsf-t87Lpuj rpy A#E

tr86t8n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukp2]1 py7T! Aj jnptatph7T!

fs9trktr4pu7T@FSthb4pud3od2sd2pl y9 krp1gntrlyc8tp Atpgslof]y9 tpgdoi bi E \ rpy86pytpgsj F06pypcpc8tpull 2pxllvovp9s7P! prdos47dytpgfjrnpl yf.l 0  
gr7p9tpgfjrnpl shltpgsd2Ksgk y9 ; pka9rGy]p2tpg; 9

| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfojby8i j<br>AypI tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E                  | 6pi fh<br>gokk18   |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|--|--|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |  |  | !% |
| 2.1. fhkltk] hz sy0sj F084p3; hotupha<br>dytpgd i. uyl l c8t ps7sh 3odos47<br>fjrnpl 5lk03p y9 d3od]h 5lk3p0dy<br>kfoj]rnpl   |              |   |   |    |   |   | x | x | x | x  |    |    |    |     |   | c8tp y9 1jvdtF-  | # kbp1ç<br>dos47 A@E Snypl<br>tpgkltk y9 84p3<br>y9s; 09; 0i h7h |    |
| 2.2. by8i B6pytpgsj hBpytjn i ay9<br>At4pusyPshKtr4pu @!  |              |   |   |    |   |   |   |   |   |    |    | x  | x  | x   | x   | c8tp y9 1jvdtF-  | # kbp1ç<br>dos47 A@E   |    |
| 2.3. uyl l se98lpsj F08thbgfypkr]ny9<br>tjrl sol8i Ksj F06pytpgk 1 tpg y9<br>At4pu9p9dtmdo]k]t8n7j9aj Bph<br>(CARS) y9 dtk.9 k"1..8   |              |   |   |    |   |   |   |   |   |    | x  |    |    |     |   | -by8nFtrp6tpg<br>sd2Ksgk y9 ; ha<br>dBpt]oi E<br>-o8ht | k1 tpgulCAR  |    |
| 2.4. kltk y9 g]gt86t8tpgo]y8i j]f]poa<br>c8tp !((# sj F0t..k...1..8 bpfsglof]<br>y9 d3od39c8tprGy]k]ri prgl F<br>bjrnpl dytpgs9] tpgdi i uyl l o8ht<br>gj ; y9 tpgtjn i bdi psol8i KAt i p Agr<br>7p9tpgtk9douij]hovE | x            | x | x | x  |   |   |   |   |   |    |    |    |    |     |   | -c8tp y9 1jvdtF-<br>-o8ht                              | ¼ kbp1ç<br>dos47 A!E y9 A@E<br>k1 tpgulCAR                       |    |
| 2.5. sd3p9 y9 os9] kpth09y8sooo7 y9<br>yl 86t8tpgd i. uyl l o8htgj ;  |              |   |   |    | x | x | x | x |   |    |    |    |    |     |   | -c8tp y9 1jvdtF-<br>-o8ht                              | ¼ kbp1ç<br>dos47 A@E y9<br>osf-t87Lpuj rpy                       |    |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Ajlrptatph7T!

fs9trktr4pu7T@FSthb4pud3od2sd2pl y9 krp1gntrlyc8tp Atpgslof]y9 tpgdoi bi E \ rpy86pytpgsj F06pypcpc8tpull 2pxMovp9s7P1 prdos47dytpgfjrp1 yf.l 0 gr7p9tpgfjrp1 shltpgsd2Ksgk y9 ; pka9r6ytp2tpg; 9

| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kfojby8i j<br>Apyl tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E       | 6pi fh<br>gokk18 |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---|------------------|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |   |                  |
| 2.6. by8i kpth09 y9 sglofjud9tdouiyw<br>di.i uyl lr6y k h \  |              |   |   |    |   |   |   |   |   | x  | x  | x  | x  | x   | x  | -c8tp y9 1 hvdtf-<br>-o8ht                | \$ kBp1ç<br>dos47 A!É y9 A@É                |                  |
| 2.7. os9ll htjh f8y fã kpoatpgsd2Ksgk<br>3spp9Sj hdi 8s6tpgd i.i uyl l y9 8pl<br>i DhokVtpulyc8tp8y8l p3rh6y<br>t8dkr \                                    |              | x |   |    |   |   |   |   |   |    |    |    |    |     |    | -c8tp y9 1 hvdtf-<br>-8y8l p3             | @ kBp1ç<br>dos47 A!É                        |                  |
| 2.8. di.i uyl lse98Xy8t8pp9tjw j sng<br>tpgof00y7p9bkaAsj pl sdo7yynl<br>gokamef, MOP, CDC y9<br>u8npttk.9j p7s7li É y9 f9hno9pvl<br>y8onp3spp98y8l p36p \ |              |   | x |    |   |   |   |   |   |    |    |    |    |     |    | -c8tp y9 1 hvdtf-<br>-8y8l p3             | tpgk1 tpguIMOP<br>y9 CDC shTPIP             |                  |
| 2.9. uyl l y9 8pl i DhshokVtpudy<br>3spp9Sj hBpysd2Ksgk Aulptgr(0fpl<br>xpf  |              |   |   | x  | x |   |   |   |   |    |    |    |    |     |    | -c8tp y9 1 hvdtf-<br>-8y8l p3             |   |                  |
| 2.10. s; 09; 8i ui rpy2pr.l kfojy9j p4Bph<br>y9 kfoyt8t; h2yl  |              |   |   | x  |   |   |   |   |   |    |    |    |    |     |    | -c8tp y9 1 hvdtf-<br>-8y8l p3             |   |                  |
| 2.11. os9ll douiyw rpytjw7qj kprupc<br>sj F02p®otgr kpoatpgslof]c8tp \   |              |   |   |    |   | x | x |   |   |    |    |    |    |     |    | -c8tp y9 1 hvdtf-<br>-8y8l p3             | \$ kBp1ç<br>dos47 A#É y9<br>osf-t87lpuj rpy |                  |



tr86t7h9atpgd3od391jv8i k6pgnF S; ytpgktr4pu kpo2]1 py7T! Ajlrptatph7T!

fs9trktr4pu7T@FSthb4pud3od2sd2pl y9 krp1gntrlyc8tp Atpgslof]y9 tpgdoi bi E \ rpy86pytpgsj F06pypcpc8tpull 2pxllvpp9s7Pi prdos47dytggf]rpl yr.l 0  
gr7p9tggf]rpl shltpgsd2Ksgk y9 ; pkdgr6y]p2tpg; 9

| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfojby8i j<br>Åpl tj py Ð<br>dtm tpg9pgÉ | 2yl osf-ts7k<br>Ågl FsuH y9<br>dos47É | 6pi fh<br>gokk18                             |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---------------------------------------|--|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |                                       |  | !% |
| 2.12. tkp9 y9 by8i r8j hS; ytpgdof]p5<br>lyf]rpl rh6y y9 fgyt]xpj<br>k]po8pl i]hsh]ok7]#pu]y3]gp9<br>Sj ht]u]oyby8i j\ |              |   |   |    |   |   |   | x | x |    |    |    |    |     |  | -c8tp y9 1]v]t]F-<br>-8y]l p3         | \$ k8p1ç<br>dos47 Å#É y9<br>osf-t87]pu]i rpy |    |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

| fs9rktr4pu7T#F Sthp4pudBptjyl r y9 yjy4puDyc8tp \ tkp9s3physl pBpl s3193g6y6py7p9rh gr7p9uyij pg rkySryuywy9 6y6pySj hBpyrtu8jlnm y9 shT86pytpg sj r08thptpgs3193g6y6py |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6pgnF S                   | k6pgnF S                             | k6pgnF S |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|----------------------------|--------------------------------------|----------|
| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6pgnF S                   | k6pgnF S                             | k6pgnF S |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% | dtm tpg9pgE                | dos47E                               | gokak18  |
| 3.1. os9ll 2jgksj r0ud99kri4pu dtk.9 k18 klpoglof3ph ysl pBpl y9 d3od39tr86s3193g 6y6pyc8tpSj hrpyhtnf krp1gntr/  | x            | x | x | x  |   |   |   |   |   |    |    |    |    |     |    | s3physl pBpl               | ¼ kBp1ç dos47 Å!É                    |          |
| 3.2. os9ll dto5inW klpodpgs3193g y9 ; kuÅ kpl j hã3odhij poaptgj Bph y9 ; hã7ksj Pk klpodpgt k986py tpgos9ll 6y6pysyPi prs5i j y9 [ jn Åsrh #...@&É \                   | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |    | -s3physl pBpl -1jv8i thjpy | \$ kBp1ç dos47 Å!É                   |          |
| 3.3. os9ll 2jgk klpod r86s3193g6y6py c8tpkrp1gntrgl Fsuhr6lr y9 s89k klpod ts7PuFpgnpt tpg sglofç8tpxpj@))% y9 dto5inW fljrpI gl Fsuhr6lr \                             | x            | x | x | x  |   |   |   |   |   |    |    |    |    |     |    | -s3physl pBpl              | ¼ kBp1ç dos47 Å!É                    |          |
| 3.4. os9ll 2jgksj r086krp1gntr/ tpgs3193g6y6py y9 uFpgnrfpi a ovks7Pt tpgt k9c8tp y9 j jnrtpgdi.i uyli lse98k/v\  |              |   |   |    | x | x | x | x | x |    |    |    |    |     |    | -s3physl pBpl              | ¼ kBp1ç dos47 Å!É y9 osf-t87lpuj rpy |          |

tr86t5n 7h9atpgd3od391 h v8i k p6pgnF S; ytpgktr4pu k hpo2]1 py7T! Aj jnptatph7T!

| fs9hirktr4pu7T#F Sthp4pudBptjyl r y9 ylyh4puDyc8tp \ tkp9s3physl pBpl s3193g6y6py7p9rh gr7p9uyij pg rlySryuywy9 6y6pySj hBpyrtu8jlnln y9 shT86pytpg sj r08thptpgs3193g6y6py                                       |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |                                       |                   |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|---------------------------------------|-------------------|
| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k8oyby8i j<br>Apyl tj py 8<br>dtm tpg9pgE  | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E | 6pi fh<br>gokak18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |                                       |                   |
| 3.5. tlni abpl Bpyy8gph8jlnlnrly7pya<br>o98yfln huywy9 rlySryuyw<br>s1T sglof8; ytpgsj r08orholnln<br>7p9syH \  | x            | x | x | x  | x | x | x | x |   |    |    |    |    |     |    | -uyij pg<br>-31 y9 gj ptg<br>-d7ulkr0i hji<br>-c8tp y9 1 h v8i F-<br>-8k k1 tr/1 h v8i 8i 8i | JICA                                  |                   |
| 3.6. ud98tpgdorhfln hgok87Fpi a<br>tpg31 y9 gj ptgi prgl Ftpgby8i j8<br>A!E tpg2hmvly9 ud98tpgs3pguf8poa<br>f8up88k8i sj hrpy1 py8i fln h<br>58kay9 A8E o7ovpgok8p2gj 8<br>4Bph t8tpg7ok8i ay9 o898otpg<br>gi ayw | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | 31 y9 gj ptg   | 78ort8 IMF<br>dos47 A8E<br>JICA       |                   |
| 3.7. tlni abpl Bpyf8pka8y8i 86t8tpg<br>ud98tpg; 8k88ui 8py3pbjuFjy<br>bat89ayw]1 8jg8p9ypl tj pyuyw<br>j pg y9 7Fpi 8p31 y9 gj ptg  | x            |   |   |    |   |   |   |   |   |    |    |    |    |     |    | -31 y9 gj ptg<br>-uyij pg  | JICA                                  |                   |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7T#F sthp4pudBptjyl r y9 yjy4pudyc8tp \ tkp9s3physl pBpl s3193g6y6py7p9rh gr7p9uyji pg rkySryuywy9 6y6pySj hBpyrtu8jlnm y9 shT86pytpg sjr08thptpgs3193g6y6py |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |   |                   |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---|-------------------|
| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oyby8i j<br>AypI tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E                 | 6pi fh<br>gokak18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |   |                   |
| 3.8. ud9Rtpgby8ii jyt05inW0poay9<br>o7j pps; K90 s7Pi prf0poc7Sj hy9<br>di 8Bpybymi gr7p9tpgtkp9s3ph<br>ysl pBpl y9 skft5nyplT 86B1<br>2pr.l y9tpgonMonph               | x            | x | x | x  | x |   |   |   |   |    |    |    |    |     |    | -3l y9 gj ptg<br>-s3physl pBpl            | 7l0Rtkp IMF<br>dos47 A@E<br>7l0Rtkp JICA<br>dos47 A@E |                   |
| 3.9. by8i tr8684p3fjnhd3od29<br>sd2pl y9; hãqsh5fjnh y9<br>kll YpnKv:tr8bpl Bpy7pyauh<br>s8hp y9 kdtvL  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | -3l y9 gj ptg<br>-s3physl pBpl            | 7l0Rtkp IMF<br>dos47 A@E                              |                   |
| 3.10. tpgby8ii jyt m6kpgkly9 tr86T<br>sjpl sdo8Bpkay8s3ph tpgn03oa<br>d391pyV 4n sjr08tpiay0 b8ut<br>gi uywy9 ktr4pux0Sj y5k f0poc<br>j07s7li                           | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | 3l y9 gj ptg                              | 7l0Rtkp IMF<br>dos47 A#E<br>7l0Rtkp JICA<br>dos47 A@E |                   |

tr86tšrn7j9atpgd3od391jv8i kkp6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7I#F Sthb4pudBptjyl r y9 yjy4puDyc8tp \ tkp9s3physl pBpl s3I93g6y6py7p9rh gr7p9uyij pg rkySryuywy9 6y6pySj hBpyrtu8jrnln y9 shT86pytpg sj r08thbtpgs3I93g6y6py  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |   |                   |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---|-------------------|
| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k8oyby8i j<br>AypI tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E               | 6pi fh<br>gokak18 |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |   |                   |
| 3.11. oupoatpgsd2Ksgk3šgp9 y9 bit<br>; 1 a 9osf-t87lpuj rpy y9 sgl ofj<br>86pytpggl FsuH58bpl BpysdkfBpfa<br>sj r0ffpo8; Fby8i kA do8i tr/<br>douy8l gr7p9tpg; harhj py<br>fQoatpg; pka8yI 86T83bnH<br>onph y9 tpgsglofjtm tpg9pg<br>khp08šgp9 | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | 3I y9 gj ptg                              | 7lortk IMF<br>dos47 A#E<br>7lortk JICA<br>dos47 A@E |                   |
| 3.12. tlni 86pyjb9t8tpgud98k8oy<br>3I gr7p9tpgsthbgfypkr8w<br>o8ht gfypkr8whT7RfVJy9<br>os9H tr86b4Bphtfh=   | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | 3I y9 gj ptg                              | 7lortk IMF<br>dos47 A! y9 @E                        |                   |
| 3.13. os9H gfypkr8w3od39sj r0f<br>d3od39tr86tšrn7j9agok7Fpia<br>tpg3I y9 gj ptg  | x            | x | x | x  | x | x | x | x | x | x  | x  |    |    |     |    | 3I y9 gj ptg                              | 7lortk IMF y9<br>JICA<br>dos47 A@E                  |                   |

tr86t5n 7j9atpgd3od391jv8i kkp6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7I#F Sthp4pudBptjyl r y9 ylyj4pudyc8tp \ tkp9s3physl pBpl s3I93g6y6py7p9rh gr 7p9uyij pg rkySryuywy9 6y6pySj hBpyrtu6]nln y9 shT86pytpg sj r08thptpgs3I93g6y6py  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |                                       |                  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---------------------------------------|------------------|
| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oyby8i j<br>AypI tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E | 6pi fh<br>gokk18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |                                       |                  |
| 3.14. ud99tppdorhf]nhsjpl sglof] 88k6ytrf0pouywydtR Lk6]uItpg 8y8I p3 uywhI]DhosyE bptg u8kk z8; 6y9j Tuyno; podi p uywhBptaol8i Ky9 dBptf5rupl y9 tpgoyltkp9tFdurdup9shTpg I tuyw7Aj 9 \ by8i It5n h6 douyws9Aj k9bptgshI]DhosyE \ | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   | dos47 A@E<br>IMF                      |                  |
| 3.15. ud9tgooulls7Ps5is; K9Os7Ii  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   |                                       |                  |
| 3.16. Sthptpg84p3 y9 ulptgrC f]n huywtkp9s3physl pBpl cI sj r08s9]y f]n huyw  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | -uyij pg<br>-s3physl pBpl                 | dos47 A! y9 @E<br>IMF                 |                  |
| 3.17. os9]yt8t]l bi bgrp y8tpgsdoT dBpkdoyw6yp3pgk]pobdt09uyw 7]1]6lr   | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   | 7]oRtKp IMF<br>dos47 A@E              |                  |
| 3.18. ud99gj Bphbptgu8kk  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   | JICA                                  |                  |
| 3.19. ud99tpps6k8ytrsbpl Bpyd3oa d20sd2pl f]supHbt09uyw]1]6] y9 r6lr  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   | dos47 A@E<br>JICA                     |                  |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9hkrtr4pu7T#F sth4pudBptjyl r y9 yly4pudyc8tp \ tkp9s3physl pBpl s3193g6y6py7p9rh gr7p9uyij pg rlySryuywy9 6y6pySj hBpyrtu6]m m y9 shT86pytpg sjr08thptpgs3193g6y6py                                   |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |                                       |                   |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---------------------------------------|-------------------|
| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oyby8i j<br>Apyl tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E | 6pi fh<br>gokak18 |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |                                       |                   |
| 3.20. ud9Dtr862jw/loi bi lt pguyij pg<br>tpgtkp9douyosf-t87Lpuj rpy<br>khpod3od39tpgdtpkuywtpgs6ñ<br>k8ytrsyPy9tSy9 y9 tpghoa<br>sz#HAgtkp7ntosnphbpkyay8bat<br>Sj hrYBpyj pth5ñ dotpkuyw<br>sfv/ñbupuyw | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   | dos47 A#E<br>IMF                      |                   |
| 3.21. ; fS; F86pytpgud9Dk6oyuyij pg<br>gr7p9tpsglofjfykrye98LpV<br>tpgsd2ksqko8hñtcTsthpsk8p<br>jhbd09uywtr866ñm0nph<br>k8ytrñ; 0ñ 7sy6tr81j pgfyp<br>krñyo8ij/k4pgfojt pg y9<br>onphñ                   | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   | dos47 A@E<br>IMF                      |                   |
| 3.22. ; h8r866ñm0nphbu0uyijw<br>tjal7gc7y9 ud9it tpg4p00n0pupV<br>s7Pd30atpgñ phñ uyij pg  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   | dos47 A#E<br>IMF                      |                   |
| 3.23. os9jytpguyl lsdolos6lou i rpy<br>t0s3phsj PSk0gt; hgogsyPt0g00<br>sr0tpgsj hdi 8s; 0s7pg00wñ   | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | uyij pg                                   |                                       |                   |

tr86t7jn7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!AjInptatph7T!

| fs9trktr4pu7T#F Sthp4pudBptjyl r y9 yjy4pudyc8tp \ tkp9s3physl pBpl s3193g6y6py7p9rh gr7p9uyij pg rkySryuywy9 6y6pySj hBpyrtu0jlnm y9 shT86pytpg sjF08thptpgs3193g6y6py                            |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |                                      |                   |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|--------------------------------------|-------------------|
| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oyby8i j<br>Apyl tjpy 0<br>dtm tpg9pgE          | 2yl osfts7k<br>Agl FsuH y9<br>dos47E | 6pi fh<br>gokak18 |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |                                      |                   |
| 3.24. tlniay886pytpggl FsuH58j F0I<br>ud9Rdto5inW0pod0tpgdorh<br>fjnhrySryuyw  | x            | x | x | x  | x |   |   |   |   |    |    |    |    |     |    | -s3physl pBpl<br>-c8tp y9 1jv8F-<br>-d7ulkr0i jji | dos47 A!E                            |                   |
| 3.25. ud9Rtpgd3od39oupkpgsu7inW<br>d7ulkr0i jji  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | d7ulkr0i jji                                      | !# kBp1C<br>dos47 A! y9 @E           |                   |
| 3.26. tlniay9 by8i sj pl ; 0h886py<br>tpgsj hBpybymri sj F0Ud9Rtpg<br>dorhfjnhrySryuywltpg2h 0<br>htbfhyd7ul i prgl FtpgshT<br>tjukdoi bi tpgs6tFkylpg y9 2h                                       | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | d7ulkr0i jji                                      |                                      |                   |
| 3.27. tlniay9 by8i sj pl ; 0h886py<br>86pytpgsj hBpybymri sj F0I<br>ud9RtpgdorhfjnhrySryuyw<br>u0oi bi tpggokak1d3pkkpgp<br>gnF y9 d3Rk6ykp6pgnFgj Bph<br>i prgl FtpgshTtjukatpgd3od39<br>gokak6oy | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | d7ulkr0i jji                                      | 2yl osfts7k<br>Aj,f5p9shE            |                   |



tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

| fs9trktr4pu7T#F Sthp4pudBptjyl r y9 yly4puDyc8tp \ tkp9s3physl pBpl s3193g6y6py7p9rh gr7p9uyji pg rYsryuywy9 6y6pySj hBpyrtu6]nln y9 shT86pytpg sjr08thptpgs3193g6y6py |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |                                       |                   |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---------------------------------------|-------------------|
| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oyby8i J<br>AypI tj py 0<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E | 6pi fh<br>gokak18 |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |                                       |                   |
| 3.28. tyiay9 by8i sjpl ;fhay886py<br>tpgsj hBpybymi sjr08ud9Rfjrh<br>rYsryuyii prgl ftpgh7ylyplv9<br>sk8ptr/   | x            | x | x | x  | x |   | x |   |   |    |    |    |    |     |    | c8tp y9 1hv8iF-                           | dos47 A!E                             |                   |
| 3.29. os9Wtppgtgtfjrhultpgd3od39<br>6y6py6r2piY  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | d7ulkr0i hji                              |                                       |                   |
| 3.30. os9Wtpgd3od39tpgs6At2y4p8o<br>yII trd7ulkr0i hji   | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | d7ulkr0i hji                              | dos47 A! y9 @E                        |                   |
| 3.31. ud9Rdouiyni.i uyl l y9 dorh<br>fjrhulp28trsxpi y9 4phBpha<br>sjpl tpj tdk9w7u8kp6y6y2piY   | x            | x | x | x  | x | x |   |   |   |    |    |    |    |     |    | ®k6p1 tr/1 hv8i 0                         | 2lypvltpgbyh2piY<br>y9 tdkn           |                   |
| 3.32. Sk9gt2sgk khpoadpgos9Wfjrh<br>ulp28trsxpi y9 4phBpha   | x            | x | x | x  | x | x | x | x | x | x  | x  |    |    |     |    | ®k6p1 tr/1 hv8i 0                         |                                       |                   |
| 3.33. ud9RtVdoi bi ltpg y9 dto5inW<br>fQokhpoadpgdi.i uyl ltpgdorh<br>fjrhultpkin,   | x            | x | x | x  |   |   |   |   |   |    |    |    |    |     |    | ®k6p1 tr/1 hv8i 0                         | dos47 A! y9 @E                        |                   |

tr86t8n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

| fs9hkrtr4pu7T#F Sthp4pudBptjyl r y9 ylyh4pudyc8tp \ tkp9s3physl pBpl s3193g6y6py7p9rh gr7p9uyji pg rlySryuywy9 6y6pySj hBpyrtu8lnln y9 shT86pytpg sjr08thptpgs3193g6y6py |              |   |   |    |   |   |   |   |   |    |    |    |    |     |   |   |  |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|---|--|----|
| ktr4pu   | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oyby8i l<br>AypI tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl FsuH y9<br>dos47E                                       | 6pi fh<br>gokak18  |    |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |   |  | !% |
| 3.34. os9h tpgll phid d3od39tpklnhyI<br>9 tkp9kri8pudoibitpg y9<br>tpgi 87pg gr7p9tpg; hgBpl tpgnç<br>fjnhdofp852y9jç6yI   | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |   | @k6p1 tr/1 hup8i l  | dos47 A! y9 @E<br>7kkyftfktk !<br>k8p1 çyPd0s7k<br>Sj hrpyo7<br>u8k6yç |    |
| 3.35. ud9h kri8pudorhfjnhj ha<br>ypl tj py@k6p1 tr/1 hup8i 0gr7p9<br>tpgonlnonphkri8pud3od39   | x            | x | x | x  | x | x |   |   |   |    |    |    |    |     |   | -@k6p1 tr/1 hup8i l<br>-tFk1 tpgultk.9<br>r1p; 0<br>-ry91 hv8i 85i h<br>dt8 | bd2lypultpgkhpoa<br>83bnlnonph<br>o8ht                                 |    |
| 3.36. tkp9 y9 by8i lloyir. l Sj h<br>; h8lnpfj h8tk.9 k...1..8... t8<br>tpgkçgf2pf8sdtpI shjph8tF-<br>dursdul9 y9 tFkykpkro7py<br>sjr08s9h tpgdorhfjnhkro7py             | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x   | d7ulkr0i hji  |  |    |

tr86t7jn7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

| fs9jrktr4pu7T\$F Sthb4pudBptjyl r y9 ylyj4pudyc8tp \ Sthbdt05inWpgd3od39rpdtkpgsuüwy9 tpgulptgn6y6pyc8tp          |              |   |   |    |   |   |   |   |   |    |    |    |    |     |   |  |  |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|--|--|----|
| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oyby8i j<br>Äypl tj py ð<br>dtm tpg9pgÉ | 2yl osf-ts7k<br>Ägl FsuH y9<br>dos47É  | 6pi fh<br>gokk18   |    |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |  |  | !% |
| 4.1. os9j dto5inWkpgsuüyyl Fsuhr6lr<br>Sj hS; tshFhj p3physl pBpl<br>irp4pudytpgd3od39kpgsuüyww                   | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |   | -s3physl pBpl<br>-84p3 y9 ulptgnç  | * kBp1ç<br>dos47 Ä!É   |    |
| 4.2. os9j 3jttul7jtr6j F02.l j hãpgd3oa<br>d39dto5inWjnpl gl Fsuhr6lr   |              |   | x | x  | x |   |   |   |   |    |    |    |    |     |   | -s3physl pBpl<br>-84p3 y9 ulptgnç  | # kBp1ç<br>dos47 Ä@É<br>@ x % kBp1ç<br>dos47 Ä#É y9<br>osf-t8Vlpuð rpy |    |
| 4.3. di.i.uyyl lse98k/vy9 tyiãktlymh<br>Sthbhj1g7y9yl 6y6pyc8tp Sj h<br>2prhj pykjpows9WkdtV L4pudytpg<br>ulptgnp | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |   | -s3physl pBpl<br>-uyj pg<br>-3l y9 gj ptg<br>-8y8l p3<br>-d7ulkr0i Wj j<br>-1 Wup8i thj py<br>-c8tp y9 1jvdtF-<br>-84p3 y9 ulptgnç | Atkpg IMF<br>7Wortkposf-t8Vlp<br>uð rpy                                |    |
| 4.4. di.i.uyyl lse98k/vy9 os9j dokVWpu<br>dy3jplptgn6y6pyc8tp   |              |   | x | x  | x |   |   |   |   |    |    |    |    |     |   | -s3physl pBpl<br>-84p3 y9 ulptgnç  | % kBp1ç<br>dos47 Ä@É<br>% kBp1ç<br>dos47 Ä#É                           |    |

tr86t5n7j9atpgd3od391jv8i kpkpgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7T\$F Sthb4pudBptjyl r y9 ylyj4pudyc8tp \ Sthbdt05in tpgd3od39rpt,kpgsuüwy9 tpgulptgn6y6pyc8tp   |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |                                       |                   |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|---------------------------------------|-------------------|
| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kboiyby8i j<br>Äypl tj py ð<br>dtm tpg9pgÉ     | 2yl osf-ts7k<br>Ägl FsuH y9<br>dos47É | 6pi ffh<br>gokk18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |                                       |                   |
| 4.5. os9t yti 86ktpodi i uylil srsqlydy<br>tpgulptgnpy9 s6p lsrsqly7p9syph<br>rpyir4pu  |              |   |   |    |   | x | x | x |   |    |    |    |    |     |    | -s3physl pBpl<br>-84p3 y9 ulptgnç              |                                       |                   |
| 4.6. tkp9kri 0put tpgulyil L y9 8pl<br>i Dhsh tpgulptgnpy9 sj F03od39<br>1py4il pldotosjpl dok74pu\   |              |   |   |    |   | x | x | x |   |    |    |    |    |     |    | -s3physl pBpl<br>-84p3 y9 ulptgnç              |                                       |                   |
| 4.7. os9t l yltpgktpoatpgdi i uylil lse9<br>8xly9 Sthbt xp2p dof psh tpg<br>kyil y9 dt05in t jnpl gl FsuH<br>r6lr s1T ovhs7Pt t syi j8dto<br>5in t8tp y9 S; ytpgkpfBota |              |   |   |    |   | x | x | x |   |    |    |    |    |     |    | -s3physl pBpl<br>-84p3 y9 ulptgnç              |                                       |                   |
| 4.8. tkp9skft jnyjy9 tr86bn<br>onph Sj h7pta79s7Py9gphktr/<br>4pu5p9shT   |              |   |   |    |   |   |   |   |   | x  | x  | x  |    |     |    | -s3physl pBpl<br>-87lpkßyskj tF-<br>y9 1jv8i 0 | # kBp1ç<br>dos47 Ä@É                  |                   |

tr86tēn 7j9atpgd3od391jv8i kkp6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7T%F Sthb4pudBptjyl r y9 ylyj4pulyc8tp \ ud9rē9pgd3od39ojnln Ātpgulptgrçtpg84p3shltpg; hāi hup07py y9 tpgd3od39tpg77pi ē gr7p9ojnln tdknt y9 ojnlhog7k dur7p9; Kpg4poa7Py9 tpgsglofjy9 doi bi l8tp |  |   |    |   |   |   |   |   |    |    |    |    |     |    | ktr4pu | gl FsuH AS5É  |  |                           |  |  |  |  |  |  |  |  |  |  |  |  | kfoiyby8i J Āypl tj py Ð dtm tpg9pgÉ | 2lyl osf-ts7k Āgl FsuH y9 dos47É | 6pi mfh gokk18 |
|---|--|---|----|---|---|---|---|---|----|----|----|----|-----|----|--------|---|--|---------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------------------|----------------------------------|----------------|
| !   | @  | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |        |   |  |                           |  |  |  |  |  |  |  |  |  |  |  |  |                                      |                                  |                |
| 5.1.  | ud9rē9pgd3od39ojnln Sj hd3o j n.bā3odos47lyojnln y9; kpg4poa s7Py9 tpgsglofjy9 tpgdoi bi l8tp        |   |    |   |   |   |   |   |    |    |    |    |     |    |        | -s3physl pBpl<br>-8y8l p3<br>-c8tp y9 1jv8i<br>-gi yp3pg2pi Y                     |  |                           |  |  |  |  |  |  |  |  |  |  |  |  |                                      |                                  |                |
| 5.2.  | tkp9hj1g7y9yl Sj hrpyhtjnf hēoskij y9 krp1gntr/s1T Sj htidi pghdos47ojnln gr7p9 tpg2jupta1 ktjn i k9 |   |    |   |   |   |   |   |    |    |    |    |     |    |        | -s3physl pBpl<br>-8y8l p3<br>-c8tp y9 1jv8i<br>-gi yp3pg2pi Y<br>-84p3 y9 ulptgrç | % kBp1ç<br>dos47 Ā@É y9<br>osf-t87lpuā rpy |                           |  |  |  |  |  |  |  |  |  |  |  |  |                                      |                                  |                |
| 5.3.  | x  | x | x  | x | x | x | x | x |    |    |    |    |     |    |        |   |  | -s3physl pBpl<br>-8y8l p3 |  |  |  |  |  |  |  |  |  |  |  |  |                                      |                                  |                |
| 5.4.  | f9dt9skftēnyploi bi ltpg y9 tr/ 86bnllonphsj h7pt79s7Py9 gphktr4pu7p9bk8p9shT                        |   |    |   |   |   |   |   |    |    |    |    |     |    |        | -s3physl pBpl<br>-87lpkβyskj ztF-<br>y9 1jv8i                                     | % kBp1ç<br>dos47 Ā@É                       |                           |  |  |  |  |  |  |  |  |  |  |  |  |                                      |                                  |                |

tr86t5n7j9atpgd3od391jv8i kpk6pgnF S; ytpgktr4pukhpo2]1py7T! Aj jnptatph7T!

fs9trktr4pu7T1/4f os9yh7#puj hbnpoit t tpgfjnpl c8tps7Pi prtpgSj hBpybymi ; ha\ tpi oyl Sooo7kjtpgAt4pushFjnpl \ os9\yskft7ntfvl shltpgsoit ; hnc8tpgoka  
 dtk.9skj jtf-y9 1jv8i n 2posn 0 2jntpgs6Bk 1r2tpgk7b jnpl shltpg; h6pypfjnpl tpgs6h7tr/y9 tpgsoit ; hatpg7.7pi s7Pdtk.9kprntpi oyl 2posnD y8Sooo7Dy  
 tpgsoit ; hatpg7.7pi ay9 os9\y7jntfvl shltpgs6k8ytrsdtpf jnpl \ fpos; ru6n pdtk.9 Sj hrpykri @pubpfs7Pgfsjpl S; sh6nphth8yFt @ tpgkpth09

| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oiyby8i j<br>AypI tj py @<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl FsuH y9<br>dos47E              | 6pi fh<br>gokk18          |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|---------------------------|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |                           | !% |
| 6.1. tniabpl f0kukV h6pyp<br>fjnpl y9 kV h6pg7.7pi ayPt<br>ypl tj pyc8tp y9 1jvtF-AkV<br>gokar6y i.i uyl L1 jv8i Oyl t<br>j pyc8tp y9 1jvtF-y9 cptj t<br>ypttk9 k...1 .8E   | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |  | -c8tp y9 1jvtF-                                     |                           |    |
| 6.2. sgl of k f pl y j s n j t p g d o i b i h b l<br>Sj ht ju @ by 8 i b f w o y o f p o u l t p g<br>bymi c8t ps 7 P t p g ; h 6 p y p f j n p l<br>y 9 s 7 P t p g ; h a t p g 7 . 7 p i a g r 7 p 9 g p h a<br>t p g ; p k o j 7 p 9 e p l y 9 j s n j t p g<br>d o i b i y p c p t a 5 i j | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |  | -c8tp y9 1jvtF-<br>-gi yp3pg2pi Y<br>-1 jv8i thj py | # k B p 1 C<br>dos47 A! E |    |

tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

fs9lrktr4pu7T¼F os9lh7#puj hbnpoit t tpgfjnl c8tps7Pi prtpgSj hBpybymi ; ha\ tpi oyl Sooo7kjtpgAt4pushFjnl \ os9lkskft7ntfvl shltpgsoit ; hnc8tpgoka  
 dtk.9skj jtf-y9 1hv8i 2posn 2hntpgs6Bk 1r2tpgk7b]npl shltpg; h6pypfjnl tpgs6h7tr/y9 tpgsoit ; hatpg77pi 87Pdtk.9kprntpi oyl 2posnD y8Sooo7Dy  
 tpgsoit ; hatpg77pi ay9 os9l7lntfvl shltpgs6k8ytrsdtpf jnl \ fpos; ruönpdtk.9 Sj hrpykri @pubpfs7Pgfsjpl S; shönphtjnf8lyfæ Ð tpgkpth09

| ktr4pu  | gl FsuH AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | kboiyby8i j<br>Äypl tj py Ð<br>dtmtpg9pgÉ | 2yl osf-ts7k<br>Ägl FsuH y9<br>dos47É             | 6pi fh<br>gokk18      |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|---|-----------------------|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |   |                       | !% |
| 6.3. tñi y8onpfjnfSj hypsbpl<br>rpytpgl fi l p8syPshKfRp5p9shT<br>s1T sglofj f8bpl rpytpgdi.i<br>uyl LfpBpfaohytpi oyl jlnpta<br>tph Dytpg; hatpgksgfSj hrly<br>fpBpfa. l fly gr7p9tpgdi.i uyl L<br>se98kly8o7j py y9 tpgby8i jç<br>of80yosj h7pt79s7py8k7yoka<br>rGy8i.i uyl L1hv8i shltpg; ha<br>6pypfjnl y9 tpg77pia |              | x |   |    |   |   |   |   |   |    |    |    |    |     |   | -c8tp y9 1hv8i<br>-gi yp3pg2pi Y<br>-1hv8i thj py | \$ kBp1ç<br>dos47 Ä!É |    |
| 6.4. doItk2pr.l kboiyuptauywp9bka<br>shltpgsglftpgsthb5p9shT  |              |   | x |    |   |   |   |   |   |    |    |    |    |     |   | -c8tp y9 1hv8i<br>-gi yp3pg2pi Y                  | @ kBp1ç<br>dos47 Ä!É  |    |
| 6.5. os9l o7j pyhbl k]poj s]n]tpg<br>Dytpg; h6pypfjnl   |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |   | -c8tp y9 1hv8i<br>-gi yp3pg2pi Y                  | # kBp1ç<br>dos47 Ä@É  |    |
| 6.6. os9l o7j pyhbl k]poj s]n]tpg<br>Dytpg; hatpg77pia  |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |   | -c8tp y9 1hv8i<br>-gi yp3pg2pi Y                  | # kBp1ç<br>dos47 Ä@É  |    |
| 6.7. tkp9skftlnypl y9 AtkpgcI<br>k]poatpgby8i jç  |              |   |   |    | x |   |   |   |   |    |    |    |    |     |   | -c8tp y9 1hv8i<br>-gi yp3pg2pi Y                  | \$ kBp1ç<br>dos47 Ä@É |    |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!AjJnptatph7T!

| ktr4pu |   | gl FsuH AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oiyby8i J<br>Áypl tj py Ð<br>dtm tpg9pgÉ | 2y.l osf-ts7k<br>Ágl FsuH y9<br>dos47É | 6pi fh<br>gokk18     |    |
|--------|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|----------------------|----|
|        |   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |                      | !% |
| 6.8.   | doitk2pcf9s7i shk3n hpl<br>khpodpg; pkogj3n9tpgdoi biY  |              |   |   |    |   | x |   |   |   |    |    |    |    |     |  | -c8tp y9 1hv8iF-<br>-gi yp3pg2pi Y     | @ kBp1Ç<br>dos47 Á@É |    |
| 6.9.   | uFpgnrbjubi dosl p2y9l FsuH5k<br>y9 r6lr Sj hbpfdi 8Bpy; ha j pl<br>tpgsdodBpkdoui9osf-t87Lpu9 rpy<br>i prgl Fdoui9u9 rpy87Lpkhpodpg<br>d3od391 hv8i My9 Sooo7doi Y<br>oi Itpg3pl7ypypSj hy9bpf; ha<br>sj F06gl ofbni h8tpgkhpodpg<br>by8i j9doui9u9 rpy87Lpkhpodpg<br>d3od391 hv8i M |              |   |   | x  |   |   |   |   |   |    |    |    |    |     |  | -c8tp y9 1hv8iF-<br>-gi yp3pg2pi Y     | # kBp1Ç<br>dos47 Á!É |    |
| 6.10.  | uFpgnrcpsi Bgtkp9t9go4pui f<br>i pf Ð khpogl FsuH5ytr86T<br>osf-t87Lpu9 rpy sj F02p2y.l j ha<br>tpgby8i j9j3n9tpgdoi bi Itpgc7Ð<br>g9fpltpgj3n9tpgdydoui9u9 rpy<br>87Lpkhpodpgd3od391 hv8i M  |              |   |   |    | x | x | x | x | x | x  | x  | x  | x  | x   | x  | -c8tp y9 1hv8iF-<br>-gi yp3pg2pi Y     | ¼ kBp1Ç<br>dos47 Á#É |    |



tr86tēn 7j9atpgd3od391 1jv8i kpk6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9rktr4pu7T¼F os9h7#puj hbnpoit t tpgfjnpl c8tps7Pi prtpgsj hBpybymi ; ha\ tpi oyl Sooo7kjtpgAt4pushfjnpl \ os9lkskft7ntfvl shltpgsoit ; hnc8tpgoka dtk.9skj jtf-y9 1jv8i 1 2posn 10 2jnvltpgs6Bk 1r2Ztpgk7b]npl shltpg ; h6pypfjnpl tpgs6h7nr/y9 tpgsoit ; hatpg77pi 87Pdtk.9kprntpi oyl 2posnD y8Sooo7Dy tpgsoit ; hatpg77pi ay9 os9l7jntfvl shltpgs6k8ytrsdtpf jnpl \ fpos ; ruön pdtk.9 Sj hrpykri @pubpfs7Pgfsjpl S ; ÷shönphtjnf8ylfæ Ð tpgkpth09 |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |  |                  |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|--|------------------|
| ktr4pu   | gl FsuH AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kboiyby8i j<br>Äypl tj py Ð<br>dtmtpg9pgÉ | 2yl. osf-ts7k<br>Ägl FsuH y9<br>dos47É               | 6pi fh<br>gokk18 |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |  |                  |
| 6.11. tkp9S; ytpgosm#hbpkyaxfhs7P<br>gtj jn tpgdoi bi tpgc7gr7p9 tpg<br>ud9t y9ud9p tpgs; qrgy#i.i uyl l<br>1jv8i 87Pdtk.9fjnpl s1T St<br>h]ptr86ktr4pu2pbp74pusbpl<br>s7P2prhj pgs3phk hpoatēn 7j9a<br>8k1r2Ztpggl Fsuhr6Lr   |              |   |   |    |   | x | x | x | x | x  |    |    |    |     |    | -c8t p y9 1jv8tF-<br>-gi yp3pg2pi Y       | @ kBp1Ç<br>dos47 Ä!É                                 |                  |
| 6.12. ; hatpgom Monphk hpoaby8i j<br>j jn tpgdoi bi tpgc7  |              |   |   |    |   |   |   |   | x | x  | x  | x  | x  | x   | x  | -c8t p y9 1jv8tF-<br>-gi yp3pg2pi Y       | \$ kBp1ÇAbyg2pi É<br>dos47 Ä@É<br>!* kBp1ÇÄt#dkmÉ    |                  |
| 6.13. uyl lufpgmpcpsi FpyfQoayt 86T<br>Ð kVhnpSj hdi 8stSdo Ð s7 \   |              |   |   |    |   |   |   |   | x | x  |    |    |    |     |    | -c8t p y9 1jv8tF-<br>-gi yp3pg2pi Y       |  |                  |
| 6.14. tpgjptabpl by8i j8j jn tpgdoi Y<br>oi tpgc6p9shT   |              |   |   |    |   |   |   |   |   |    | x  | x  | x  | x   | x  | -c8t p y9 1jv8tF-<br>-gi yp3pg2pi Y       | & kBp1ÇAbyg2pi É<br>dos47 Ä@y9#É<br>!\$ kBp1ÇÄt#dkmÉ |                  |

tr86t7h9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj]nptatph7T!

| fs9hkrtr4pu7I&F os9h7h4pujhbnpoit ttpgfjrnpl c8ltps7Pi prtpg SjhBpybyimri ; ha \ud9lt tpg7,7pi a prgl Frho07pyodi y9 tpgs; gi prdouiy6yp3pg<br>Agl FsuhsjhBpytlni 5p9sdtr3Ikjpoatpgby8i jysyP4puv\ tpgud9lt tpgby8i jyd i 8s68; ytpg y9 k]poj]nptatphsjpl SetE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ktr4pu |   |   |    |   | gl FsuH AS5E |   |   |   |    |    |    |    |     |    | kfoiyby8i j<br>Aycl tj py 8<br>dtm tpg9pgE | 2yl. osfts7k<br>Agl FsuH y9<br>dos47E      | 6pi fh<br>gokk18     |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------|---|---|----|---|--------------|---|---|---|----|----|----|----|-----|----|--|--|----------------------|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | !      | @ | # | \$ | % | ¼            | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |  |                      |  |
| 7.1. kpfabpt7p9bk8j hdi 8Bpydor,h<br>sjpl 4pt0pguyij pg di 8o9f,h<br>sjpl di 9ay9 ; phs7Pt03nyI<br>gi yp3pg2pi 8yP6yp3pg2pi Y  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |        |   | x | x  |   |              |   |   |   |    |    |    |    |     |    |  | -gi yp3pg2pi Y<br>-uyij pg                 | @ kBp1Ç<br>dos47 Å@E |  |
| 7.2. 6yp3pg2pi 8i 8sfvb9h9y8j o9ayw<br>Sjh77hk0hajpl ypl tj py<br>uyij pg y9 7Fpi atpg3l f8uphgha<br>tpgo9aywajpl rho07pyodi y9<br>sjpl ; phs7P6yp3pg2pi Y   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | x      | x |   |    |   |              |   |   |   |    |    |    |    |     |    |  | -gi yp3pg2pi Y<br>-uyij pg<br>-6yp3pg2pi Y |                      |  |
| 7.3. tpgl phil uyij pg77htpgo9ayw<br>sjpl rho07pyodi Sjhdi 8Bpy<br>ovptdi 8di 8sjpl 6yp3pg \   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | x      | x |   |    |   |              |   |   |   |    |    |    |    |     |    |  | -gi yp3pg2pi Y<br>-uyij pg                 |                      |  |
| 7.4. fpos; Fby8i ltpgo9ayw prgl F<br>6yp3pguprn2:tr/\  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |        |   |   |    |   |              |   |   |   | x  | x  |    |    |     |    |  | -gi yp3pg2pi Y<br>-uyij pg                 | # kBp1Ç<br>dos47 Å@E |  |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj lnptatph7T!

| fs9lrktr4pu7I&F os9lyh74puj hbnport ttpgfjrnpl c8ltps7Pi prtpg Sj hBpybymi ; ha \ ud9lt tpg7,7pi a prgl Frho07pyodi y9 tpgs; Qi prdouiy6yp3pg<br>Agl Fsuhsj hBpytlni 5p9sdtpr3lkjpoatpgby8i y8yP4puv\ tpgud9lt tpgby8i ydi 8s68; ytpg y9 khpog lnptatphsj pl SetE |               |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |                                       |                  |
|---|---------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|---------------------------------------|------------------|
| ktr4pu  | gl Fsuhs AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kfoiyby8i J<br>AypI tj py 8<br>dtm tpg9pgE | 2yl osfts7k<br>Agl Fsuhs y9<br>dos47E | 6pi fh<br>gokk18 |
|   | !             | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |                                       |                  |
| 7.5. jpt07ovd llytpo9ayvj pl rh<br>o07pyodi 8 tpgs; Qi pr3ny6yp<br>3pgf;suphghbt09ayw7]1 b\   |               |   |   |    |   |   |   |   |   | x  | x  |    |    |     |    | -gi yp3pg2pi Y<br>-uyj pg                  | # kBp1Ç<br>dos47 Å@E                  |                  |
| 7.6. kpf0Bpt7p9bk8j hdi 8Bpydorh<br>sj pl 4pt0pg3l y9 gj ptgdi 8o9a<br>fhsj pl di 9ay9 ; 0ha7pt03nyl<br>gi yp3pg2pi 8yp6yp3pg2pi Y\   |               |   | x | x  |   |   |   |   |   |    |    |    |    |     |    | -gi yp3pg2pi Y<br>-3l y9 gj ptg<br>-uyj pg | # kBp1Ç<br>dos47 Å@E                  |                  |
| 7.7. bt09ayw8l di 8i j8blo9aj pl<br>rho07pyodi dtm 1 0Sj hdi 8Bpy<br>ovptdi k di 8sj pl 6yp3pg 8<br>tpgs; Qi pr3nylshilsh9Si t<br>fsyphsuhuIsrpg9 !@dc8i 98c+<br>kdt j hasrpg9 * du8dcfij0\   |               |   |   |    |   |   |   |   |   | x  | x  |    |    |     |    | -gi yp3pg2pi Y<br>-3l y9 gj ptg<br>-uyj pg | @ kBp1Ç<br>dos47 Å@E                  |                  |

tr86t5n 7h9atpgd3od391hv8i kkp6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj lnptatph7T!

| ktr4pu  | gl FsuH AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby8i j<br>AypI tj py 8<br>dtm tpg9pgE | 2jy. osfts7k<br>Agl FsuH y9<br>dos47E   | 6pi fh<br>gokk18     |  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|----------------------|--|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !%   |   |                      |  |
| 7.8. kltkponp2bqk y9 At4pushiyiY<br>86KjpoatpgdorhkpfdBptaj pl<br>kfoiyfjnhrySryuyuj F069fjh<br>3nyjokgi yp3pg2pi 2pdofpl AAt<br>4pushitjyl kri mbib0grp y9<br>tjyl bo0grpkjpoatpgs; 0E \ |              | x | x |    |   |   |   |   |   |    |    |    |    |     |  | -gi yp3pg2pi Y<br>-dtk.9fjnhpl<br>-d7ulkr0i jji<br>-c8tp y9 1 hv8i F-<br>-@k1 tr/1 hv8i 0 |                      |  |
| 7.9. by8i jyl 86lytpgdorhkpfdBpta<br>sj pl kfoiyfjnhrySryuyuj h<br>Bpydursdul9Sj hdi 8o9fhsj pl<br>; 0ha7P3nyjokgi yp3pg2pi Y\  |              |   |   |    | x | x |   |   |   |    |    |    |    |     |  | -gi yp3pg2pi Y<br>-dtk.9fjnhpl<br>-d7ulkr0i jji<br>-c8tp y9 1 hv8i F-<br>-@k1 tr/1 hv8i 0 | UNDP/UNCDF           |  |
| 7.10. os9nyl 86Kjpoaby8i gphatpg77pi a<br>kpfdBptauiji yp3pg2pi Y\  |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |  | -gi yp3pg2pi Y<br>-6yp3pg2pi Y  | @ kBp1C<br>dos47 A@E |  |
| 7.11. sglof8bpl dtk.9r.l flysoitc8tp<br>kjpoaol8i ku8yp3pg2pi 8V\   |              |   |   |    | x | x |   |   |   |    |    |    |    |     |  | -gi yp3pg2pi Y<br>-6yp3pg2pi Y<br>-dtk.9fjnhpl  | # kBp1C<br>dos47 A@E |  |

tr86t7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj ]nptatph7T!

| fs9]rktr4pu7I&F os9]yh7#puj hbnport ttpgf]npl c8]tps7Pi prtpg Sj hBpybyimri ; ha \ ud9]t tpg7,7pi a prgl Frho07pyodi y9 tps; Qi prdouiy6yp3pg Agl FshSj hBpyt]ni 5p9sdtpr3]k]poatpgby8i j8yP4]uv\ tpgud9]t tpgby8i j8i 8s6] ; ytpg y9 k]poj ]nptatphsjpl SetE |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  | ktr4pu   | gl Fsh AS5E                       |  |  |  |  |  |  |  |  |  | kfoiyby8i j Ayp] tj py 8 dtm tpg9pgE | 2]y.l osfts7k Agl Fsh y9 dos47E | 6pi fh gokk18 |
|---|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|--|-----------------------------------|--|--|--|--|--|--|--|--|--|--------------------------------------|---------------------------------|---------------|
| !   | @   | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |  |                                   |  |  |  |  |  |  |  |  |  |                                      |                                 |               |
| 7.12.   | t kp93]pp9kpth09k]poatpgsoit ; ha0]8i ksjpl di 9ay9 ; 0]ha7P t0]3ny8yP6yp3pg \  |   |    |   |   |   |   |   |    | x  | x  |    |     |    |  | -gi yp3pg2pi Y<br>-6yp3pg2pi Y<br>-dtk.9r.l flyy | gpo0upk2]y.l osfts7k 7p9 bk8p9shT |  |  |  |  |  |  |  |  |  |                                      |                                 |               |
| 7.13.   | k]t]kpuh7]pu y9 ; h2]sgk k]poa tpg7,7pi 2]yrpk0]n]m i prgl F tps; 0]sj pl ; 0]ha 6yp3pg2pi Ys7P 3ny]jokarpk0]n]msyP i prong 6yp3pgupn2]tr/\ |   |    |   | x | x |   |   |    |    |    |    |     |    |  | -gi yp3pg2pi Y<br>-6yp3pg2pi Y                   | @ kBp1ç dos47 A@E                 |  |  |  |  |  |  |  |  |  |                                      |                                 |               |
| 7.14.   | sglof3]pp9 tpg7,7pi 2]yrpk0]n]m i prgl F tps; 0]sj pl ; 0]ha 6yp3pg 2pi Ys7P 3ny]jokarpk0]n]msyP i prong 6yp3pgupn2]tr/\                    |   |    |   |   |   |   |   |    | x  | x  | x  |     |    |  | gi yp3pg2pi Y<br>6yp3pg2pi Ytr0]p                |                                   |  |  |  |  |  |  |  |  |  |                                      |                                 |               |
| 7.15.   | k]t]kpuh7]pu y9 ; h2]sgk k]poa tpg7,7pi 2]yrpk0]n]msjpl sdoT r]ho07pyodi \  |   |    |   | x | x |   |   |    |    |    |    |     |    |  | -gi yp3pg2pi Y<br>-6yp3pg2pi Y                   | # kBp1ç dos47 A@E                 |  |  |  |  |  |  |  |  |  |                                      |                                 |               |
| 7.16.   | sglf]y] 867,7pi 2]yrpk0]n]ha sjpl sdoT]ho07pyodi \  |   |    |   |   |   |   |   |    | x  | x  | x  |     |    |  | gi yp3pg2pi Y                                    |                                   |  |  |  |  |  |  |  |  |  |                                      |                                 |               |

tr86t7n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7I&F os9yh7#puj hbnport ttpgfjnpl c8t7ps7Pi prtpg Sj hBpybyimri ; ha \ ud9lt tpg7,7pi a prgl Frho07pyodi y9 tpgs; Qi prdouiy6yp3pg<br>Agl Fsuhsj hBpytlni 5p9sdtr3lkjpoatpgby8i y8yP4puv\ tpgud9lt tpgby8i y8i 8s68; ytpg y9 kjjpoj jnptatphsjpl SetE |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  | ktr4pu | gl Fsuhs AS5E | kfoiyby8i j<br>AypI tj py 8<br>dtm tpg9pgE  | 2yl osfts7k<br>Agl Fsuhs y9<br>dos47E | 6pi fh<br>gokk18    |  |
|--|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|--------|---------------|---|---------------------------------------|---------------------|--|
| !  | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |        |               |   |                                       |                     |  |
| 7.17.  | x | x | x  |   |   |   |   |   |    |    |    |    |     |    |  |        |               | kltk2jgk y9 sglof8; ytpgkjjpoa<br>tpgos9lydok7#puDytgs; QuTy9<br>; h8c8lt2yrhy6l jmk9ni a<br>gr7p9 tpgud9lt tpgsdolBpk douiyw<br>6yp3pg \ | -1 jv8i thj py<br>-gi yp3pg2pi Y      | @kbt1ç<br>dos47 A@E |  |

tr86t5n 7j9atpgd3od391jv8i kkp6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph 7T!

| fs9trktr4pu71*F os9h7#puj hbnpoit ttpgfjnpl c8tps7Pi prtpg Sj hBpybymi ; ha \ tkp9S; ytpgd3od39kpfdbptadotosjpl i rø4pusj FOf KBpg8p9h]1 gf,h y9 sfvV Dykpfdbpta   |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |   |   |  |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|---|---|--|
| ktr4pu   | gl FsuH AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kfoiyby8i l<br>Åypl tj py Ð<br>dtm tpg9pgÉ | 2yl osf-ts7k<br>Ågl FsuH y9<br>dos47É           | 6pi m h<br>gokk 18                      |  |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |   |   |  |
| 8.1. uFpgn p y9 by8i 86pytpgsj FOf ud9R kri 8pu 3nfrp6itpg d3od39kpfdbptakjpoatpgd3od39 tpgby8i jç8itp S; ytpgh]1 gkpfadBptatpgulptgr(y9 di.i uyl l kjoa3phojn9soit; hæ8itpsj pl S; æshFhj pygit hoes5 Aof80yo tr8ofp85É | x            | x | x | x  | x | x |   |   |   |    |    |    |    |     |    |  | -c8itp y9 1jv8tF-<br>-gi yp3pg2pi Y<br>-8y8i p3 | \$ kBp1ç<br>dos47 Å!É<br><br>UNDP/UNCDF |  |
| 8.2. ; KuA kpl kpgpfgsn ypc7Ay i 86i 8 Si 92p9rnyÉ kjoatpgud9R tpgd3oa d39kpfdbpta\ tkp97lypta7ly9 sbpl fOpk hpk8p9tpgs6; ytpg kpfdbptaushF hsdtp r y9 usdtp r se9shT  |              |   |   |    |   | x |   |   |   |    |    |    |    |     |    |  | c8itp y9 1jv8tF-                                | UNDP/UNCDF                              |  |
| 8.3. ud9R S; ytpgd3od39kpfdbptay9 S; ytpgosupv88itpi p9usj Fxpl 2p r.l y9 tpgsgl f8di lrl m kpgk JD 86sj pHdkpl 2prny dotosj pl i rø4pudoklyso2odo7Hy8t9H 5pi kpfdbpta   |              |   |   |    |   | x | x | x |   |    |    |    |    |     |    |  | c8itp y9 1jv8tF-                                | \$ kBp1ç<br>dos47 Å@É<br><br>UNDP/UNCDF |  |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4puk[po2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7T*F os9yh7#puj hbnpoit ttpgfjnpl c8tps7Pi prtpg Sj hBpybymi ; ha \ tkp9S; ytpgd3od39kpfdbptdotosjpl i r4pusj r0f KBpg8p9h]1gf,h y9 sfvV Dykpfdbpta          |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |  |                  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|--|------------------|
| ktr4pu  | gl fsuh AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kfoiyby8i j<br>AypI tj py Ð<br>dtm tpg9pgÉ | 2jy.l osfts7k<br>Agl fsuh y9<br>dos47É | 6pi fh<br>gokk18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |  |                  |
| 8.4. ; hãtpg3pl7 y9 tpgsnyplj ha<br>kfoiyfjnpl ttpgs6tpgulptgru<br>i j8tpgkpfdbptašdtrse9shã<br>sj pl S; ãshBšgp9fjnpl Sj hBpy<br>; hay9 sj pl S; ãshfhj pygt h<br># S5 |              |   |   |    |   | x | x | x |   |    |    |    |    |     |    | c8t p y9 1 jvtf-                           |  |                  |
| 8.5. tkp986pytpgsj r0f6bpl ghyy8<br>klp6gl fsuh5ty9 tpi oyl<br>1 py#i sbpl kll ttpj boqrp<br>fšupHtpg5t5pyt2]1 pyj b9dytpg<br>osupv kpfdbpta prS; ytpg                  |              |   |   |    |   |   |   | x | x |    |    |    |    |     |    | c8t p y9 1 jvtf-                           | \$ kBp1ç<br>dos47 Å@É                  |                  |



tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4puk[po2]1py7T!Aj]nptatph7T!

| fs9trktr4pu7T*F os9h7#puj hbnport ttpgf]npl c8t7s7Pi prtpg Sj hBpybymi ; ha \ tkp9S; ytpgd3od39kpfdbptdotosjpl i r4pusj r0f KBpg8p9h]1gf,h y9 sfvV Dykpfdbpta                                       |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |   |                  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---|------------------|
| ktr4pu  | gl FsuH AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oyby8i J<br>AypI tj py Ð<br>dtm tpg9pgÉ | 2y.l osf-ts7k<br>Agl FsuH y9<br>dos47É  | 6pi fh<br>gokk18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |   |                  |
| 8.6. k9pi asj pl uFpgnps7PshFgl s7Pi prgj 8Dy i tpgf]npl syPi pr rhj py y9 h7#purpyt]n i Dy kpfdbptas1T y9 tpgslof]louiyw osupv8t8tpgokarhy6V[ m-k9pi a sbpl dko3ps7Py9douiyw3od39 c8tp7s7Pi prS5 \ | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |    | -1 jup8i t]h j py<br>-c8tp y9 1 jvtf-     | gpo0upkisyPt<br>2y.l osf-ts7k<br>5p9shT |                  |
| 8.7. St]hbpydti i l y9 dt05in y9 86T se98k]vsj r06pyp4pudko3pdy douiyw osupv8t8tpgokarhy6V[ m-k9pi ay9 douiyw3od39c8tp i prS5 sj pl zqsh33phtpgnQp rhj py y9 s7Pi prA:n7pyc8tp Sj hBpybymi          |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |    | -1 jup8i t]h j py<br>-c8tp y9 1 jvtf-     |   |                  |

tr86t7jn7j9atpgd3od391jv8i k6pgnF S; ytpgktr4puk[po2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7T*F os9h7#puj hbnport ttpgfj npl c8t ps7Pi prtpg Sj hBpybymi ; ha \ tkp9S; ytpgd3od39kpfdbptdotosjpl i r4pusj r0f KBpg8p9h]1gf,h y9 sfvV Dykpfdbpta |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |                                       |                  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|---------------------------------------|------------------|
| ktr4pu  | gl FsuH AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oiyby8i j<br>Åypl tj py Ð<br>dtm tpg9pgÉ | 2j.l osfts7k<br>Ågl FsuH y9<br>dos47É | 6pi fh<br>gokk18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |                                       |                  |
| 8.8. by8i j y9 i prj pydi.i uyl l douiyw<br>osupv8t8tpgokarhy6i [m k9pi a<br>Sj hBpysthj p y9 s6k rp1 gn<br>tr8ps7Pt8S; ytpgd3od39kpfdbpta<br>7s7P\             |              |   |   |    | x | x | x | x | x | x  | x  | x  | x  | x   | x  | -1 jup8i thj py<br>-c8t p y9 1 jvtf-       |                                       |                  |

tr86t5n7j9atpgd3od391jv8i kkp6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9hrktr4pu7T*F os9yh7#puj hbnpoit ttpgfjnpl c8ltps7Pi prtpg Sj hBpybymi ; ha \ tkp9S; ytpgd3od39kpfdBptdotosjpl i rp4pusj rOf KBpg8p9h]1 gf,h y9 sfvV DykpfdBpta |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |  |                  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|--|------------------|
| ktr4pu  | gl FsuH AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kfoiyby8i J<br>AypI tj py Ð<br>dtm tpg9pgÉ | 2jy.l osfts7k<br>Agl FsuH y9<br>dos47É | 6pi fh<br>gokk18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |  |                  |
| 9.1. of10ydrtrpgkktkshBnySj hrpy dKpoa  | x            |   |   |    |   |   |   |   |   |    |    |    |    |     |    | gi yp3pg2pi Y                              | !¼ kBp1 µ<br>dos47 A@É                 |                  |
| 9.2. oyhnoBpi8nySj hrlyfBpfa\<br>uyl lufpgmpshitpgos9ll 3nfrp6l<br>tpps jpl Set sj FOlyl lse98k/W8tpg<br>oytpgu8d3pHsl pohay9 doRk2pr.l<br>onpdtk9ypyp \          |              | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | -gi yp3pg2pi Y<br>-8Ap3 y9 ulptgrµ         |  |                  |
| 9.3. oytpgs; 09; 0i 2pr.l 6yp3pg2pi Vy8<br>onp3ny9okaj ;Sj hrpysyPt<br>6yp3pgupn2:trb f100yo  |              | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | gi yp3pg2pi Y                              |  |                  |
| 9.4. sfv/b7ovpAtpgSnypl sj FO1 pr [ pi a<br>rlysbpl rpytpgoBnyl2pr.l 6yp3pg<br>upn2:tr/hHdi pSi rpytpgbywppi Y  |              | x | x |    |   |   |   |   |   |    |    |    |    |     |    | gi yp3pg2pi Y                              |  |                  |
| 9.5. 2jmvVysbpl bat; h2jy.l soIt3nyT<br>sjpl Set 2pu\$kk syPt6yp3pg<br>upn2:tr/s1ll 3g2jmvVbpl sdoBpka<br>i prgl H6yp3pg2pi Ytr0p                                 |              |   | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | -gi yp3pg2pi Y<br>-8Ap3 y9 ulptgrµ         |  |                  |
| 9.6. by8i \$kftKjgfhshitpgs; 0b94pu<br>goVl oin_ogs7ksbpl kll syPsdtp<br>gi yp3pg2pi Y  | x            |   |   |    |   |   |   |   |   |    |    |    |    |     |    | gi yp3pg2pi Y                              |  |                  |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7T*F os9lh7#puj hbnpoit ttpgfjnpl c8ltps7Pi prtpg Sj hBpybymi ; ha \ tkp9S; ytpgd3od39kpfdbptdotosjpl i r4pusj r0f KBpg8p9h]1 gf,h y9 sfvV Dykpfdbpta |   |   |    |   |   |   |   |   |    |    |    |    |     |    | ktr4pu | gi fsuh AS5É |                                    |  |  |  |  |  |  |  |  | k6oyby8i J<br>AypI tj py Ð<br>dtm tpg9pgÉ | 2j.l osfts7k<br>Agl fsuh y9<br>dos47É | 6pi fh<br>gokk18 |
|--|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--------|--------------|------------------------------------|--|--|--|--|--|--|--|--|---|---------------------------------------|------------------|
| !  | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |        |              |                                    |  |  |  |  |  |  |  |  |   |                                       |                  |
| 9.7.   |   | x | x  |   |   |   |   |   |    |    |    |    |     |    |        |              | gi yp3pg2pi Y                      |  |  |  |  |  |  |  |  |   |                                       |                  |
| 9.8.   |   |   | x  |   |   |   |   |   |    |    |    |    |     |    |        |              | gi yp3pg2pi Y                      |  |  |  |  |  |  |  |  |   |                                       |                  |
| 9.9.   |   |   |    | x | x |   |   |   |    |    |    |    |     |    |        |              | -gi yp3pg2pi Y<br>-8Ap3 y9 ulptgru |  |  |  |  |  |  |  |  |   |                                       |                  |
| 9.10.  |   |   |    |   | x | x | x | x | x  | x  | x  | x  | x   | x  |        |              | gi yp3pg2pi Y                      |  |  |  |  |  |  |  |  |   |                                       |                  |

tr86t7n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1py7T!Aj]nptatph7T!

| fs9]rktr4pu7T!)_Fos9]h74puj h6npoit t]tpgf]npl c8]tps7Pi prtpg Sj hBpybymi ; ha\ h6oBpi 6]n]mry7pya77pi ay9 sj phdkpl j pfsjpl Setultpgd3od39Sj htju9<br>doduR Y\  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |  |   |                   |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|---|-------------------|
| ktr4pu   | gl Hsuh AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oiyby8i J<br>Ayp] tj py 9<br>dtm tpg9pgÉ | 2]y.l osf-ts7k<br>Agl Fsuh y9<br>dos47É | 6pi rfh<br>gokk18 |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |   |                   |
| 10.1. oyltpgsv]tsbpl j pfa8o]n]mfpka<br>Sj hrly7pya77pi ay9 sj phdkpl sj pl<br>SetuBp  | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | -c8]tp y9 1jvdtF-<br>-gi yp3pg2pi Y        |   |                   |
| 10.2. sglof]; ytpg77pi 6]n]mry7pya77pi a<br>k]poadf]xpl sj pl S; 6sh]tpgs6]l<br>f]npi 6]pta prdos47 s1T sdo]Bpka<br>c8]tpsj hBpysd3p9sj pl Setk]poa<br>s3pho]n9syH | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |    | -c8]tp y9 1jvdtF-<br>-gi yp3pg2pi Y        | # kBp]l p<br>dos47 A!É                  |                   |
| 10.3. ; h]tpgsnypl h6dt ; 1a 9y8xyH y9<br>tph8]p3]ytpg77pi 6]n]m   |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |    | -c8]tp y9 1jvdtF-<br>-gi yp3pg2pi Y        |   |                   |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9hkrtr4pu7T! !F 2]1 pysj r07okpi atpgos9lytpgttk0tpgsoit; hatpg7,7pi a \ fpi 86pytpgsj r07okpi atpg; h6pypfjnp 1.kuh7#pu6y6pyc8tpe7Pi prS; ytpgd3od39kpfadBpta\  |              |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oiyby8i j<br>AypI tj py 8<br>dtm tpg9pgE |  |  |                                     |                       | 2]y.l osf-ts7k<br>Agl Fsu h y9<br>dos47E |  | 6pi fh<br>gokk18 |  |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|--|-------------------------------------|-----------------------|--|--|------------------|--|
| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |  |  |  |                                     |                       |  |  |                  |  |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |  | !%                                  |                       |  |  |                  |  |
| 11.1. St hphj1 g7y8yil 6pypfjnpI Agr<br>7p9c8tprhj pyE y9h7#put0tpg<br>7o7hay0tjil dytpgs66pypfjnpI cI   | x            | x | x | x  | x |   |   |   |   |    |    |    |    |     |  |  |  | -c8tp y9 1 jvdtF-<br>-gi yp3pg2pi Y | ¼ kBp1 μ<br>dos47 A@E |  |  |                  |  |
| 11.2. gglof5e98K/y8j5n0tpgdoi biY<br>sj r06pyp7#put0tpg7okhij hatpg<br>; h6pypfjnpI cI0tgnFpBpfay9<br>dotosj pl dokV#pu y9 tpi 0y0<br>sbpl k0 t0tjil bo0grpy8tpguylp<br>suhj5n0tpgsyPt0k6y4pud3od39<br>Sj htju0doduR 57P6r/p \ |              |   |   | x  | x | x | x | x | x | x  | x  |    |    |     |  |  |  | -c8tp y9 1 jvdtF-<br>-gi yp3pg2pi Y |                       |  |  |                  |  |
| 11.3. sglof5bpl rpydoui yil r04pu y9<br>ktkVnt0tpgtpi 0y0 Aen7pyc8tp<br>t0tgnFpBpfagr7p9tpgos9ll ytpg<br>di.i uyVlc8tpupta nphxp2p; 8tpg<br>y9 tpgoupptauI holuphij h83ph<br>ysl pBpl Atr86lytpgtpi 0y0 syH \                  |              |   |   |    |   |   |   | x | x | x  | x  |    |    |     |  |  |  | c8tp y9 1 jvdtF-                    | @ kBp1 μ<br>dos47 A!E |  |  |                  |  |

tr86t7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

fs9lrktr4pu7T!@F Sthbj snjt podytpgbymii shÆn7pyfjnpl oSylc sdtpl suhc8tptdi 8Bpybymi \ tpsgl ofsj F06pypcpgphk\$ñÆn7pyfjnpl oSylc Si 9Si 4port2pr.l y8qBpl tpgn2pt8k9gokatk.9skj tF-y9 1jup8i k6poo hñ1 jup007py sj F0621k8p9y8tpgs6ñbpl Bpi skq4puc8tpt7p9rh \

| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby8i J<br>Åypl tj py Ð<br>dtm tpg9pgÉ | 2yl. osf-ts7k<br>Ågl Fsu h y9<br>dos47É | 6pi fh<br>gokk18      |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|-----------------------|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |                       | !% |
| 12.1. ktkphshltpgbymi oSylcÆn7py<br>fjnpl sj hdi 8Bpys6ñyPtñonpxpl<br>cDty@s7psyl sj F0jtsbpl s [ T/v8<br>rhs1 i bj h Æn7pyoSylc7p9syph<br>syPSi rYdi 8Bpyfpi ðvks7Ptñtpg<br>sglofc8tp | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |  | c8tp y9 1jvdtF-                         |                       |    |
| 12.2. os9ñ yñ 86Sj h2ptpi uñtF-tñtpg<br>tjñido4uc8tptkhpok\$ññkloSylc<br>Æn7py rnytpgk\$gfl hñur Ågr7p9<br>c8tpsol8i Kkhpoadyñ2tpgÉ  |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |  | c8tp y9 1jvdtF-                         | @ kBp1 µ<br>dos47 Å@É |    |
| 12.3. s6ñpg2pr.l onpdtk.9kfoiyfjnpl<br>sj F0bs9ñ y8douiyñ hñkvp2prny<br>y8ktfymhdyi j8tpgÆn7pyoSylc<br>y9 tpg8pl i jhshb74pugok8p  |              |   |   |    | x | x | x |   |   |    |    |    |    |     |  | c8tp y9 1jvdtF-                         |                       |    |

tr86t7jn7h9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

fs9trktr4pu7T! #F tkp9tpgsthbyi 86h7itr/\ 7pv\ t; hds\ p2yutpg9pgsj h7jndi 8Bpys6tsj F0itpi dy\ Aos9\shjy j8njtpgfjnl y9 sj F086B2ätpgk7\6h7itr/ s7Pi prkri @pugokatk.9 k6oiy f]npl \

| ktr4pu   | gl Hsuh AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oiyby8i j<br>Äypl tj py Ð<br>dtm tpg9pgÉ | 2y. l osf-ts7k<br>Ägl Fsuh y9<br>dos47É | 6pi fh<br>gokk18  |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|---|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |   | !% |
| 13.1. oupptauFh9pg2pbd j itypk hpoät pg<br>ud9R tpgs6h7itrsh73oak8pkp6p<br>gnft@s3phojh9s6k rp1 gntr/<br>y8p h ktr4puh7itr7p9epl sbpl<br>k\syPt@douiy8i r. l \ | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |  | 3nFtrp6itpgt8n<br>7h9a                  |   |    |
| 13.2. ud9Ry86h7itr/i prgl Htpgs6k<br>j mtrlyy86ty9 tpgsglofAtkpg<br>77p9sk8pkp6pgnF  | x            | x | x | x  |   |   |   |   |   |    |    |    |    |     |  | h7itrk6pgnF                             | !@ kBp1 µ<br>dos47 ÄÉ<br>WB                                 |    |
| 13.3. ud9RbydtRlh7itrkpl(% y9 Atkpg<br>Dytpgby8i j yfQoay9 o7oupi Yyp<br>k hpoä3od39tpgs6h7itrk6pgnF<br>(IRRPP)  |              |   |   | x  | x | x | x | x |   |    |    |    |    |     |  | h7itrk6pgnF                             | \$ kBp1 Äbyg2pi É<br>dos47 ÄÉ<br>\$ kBp1 µ<br>Ät@kntÉ<br>WB |    |
| 13.4. k\ktp tpgsglof k6oiy k hpoä pgs6h7itr/<br>gr7p9 tpgs6B2ätpg  |              |   |   | x  | x | x | x | x |   |    |    |    |    |     |  | h7itrk6pgnF                             | ¼ kBp1 Äbyg2pi É<br>dos47 Ä!É<br>WB                         |    |



tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

fs9h7rktr4pu7T! #f tkp9tpgsthbyi 86h7itr/\ 7pvl t; hdosl p2yultpg9pgsj h7itjdi 8Bpys6lsj F0itpi dyd Aos9hshy jshjtpgfjnl y9 sj F086B2atpgk7h6h7itr/ s7pi prkri @pugokatk.9 kfoiy fjnpl \

| ktr4pu  | gl Hsuh AS5E |  |  |  |  |  |   |   |   |   |   |   | kfoiyby8i J<br>Ayl tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl fsuh y9<br>dos47E | 6pi fh<br>gokk18 |  |             |  |  |
|---|--------------|--|--|--|--|--|---|---|---|---|---|---|---|---------------------------------------|------------------|--|-------------|--|--|
| 13.5. tni 86pytpg sj F07pvl t; h<br>dosl p2yultpgsthbgokaypl tj py<br>c8itpy9 1 huptf-y9 gi yp3pg2pi Y<br>syPt doibitpg y9 jshjtpgosupvl<br>kpf8BptaAsrhktr4pu7T! !E<br>sj F0y9ovHdcfkylkp6pgnF y9<br>77hy8 ; hdosl p2yij D7s7li ttpg<br>s6hfkylp |              |  |  |  |  |  | X | X | X |   |   |   |   |                                       |                  |  | h7itrk6pgnF | \$ kBp1 Abyj2pi E<br>dos47 A@E;<br>!@ kBp1 μ<br>AtdkmE |  |
| 13.6. sglofjy9 ; kuA kpl skftjnypltpg<br>by8i jh7itrkhpoad99tpgby8i jyp<br>yil 86E7   |              |  |  |  |  |  |   |   | X | X | X |   |   |                                       |                  |  | h7itrk6pgnF | \$ kBp1 Abyj2pi E<br>dos47 A@E<br>!@ kBp1 μ<br>AtdkmE  |  |
| 13.7. tpgos9h y8f0poh7itr/Atgp2L \<br>tpgsglofj8kftjdu19f0poa\  |              |  |  |  |  |  |   |   |   |   |   | X | X   | X                                     | X                |  | h7itrk6pgnF | ¼ kBp1 Abyj2pi E<br>dos47 A!E<br>!@ kBp1 μ<br>AtdkmE   |  |
| 13.8. tpgtkp9kri @pusyPt ypl tj py<br>h7itrk6pgnFsj h7pt79s7py9<br>onpktr4pu5p9shT\   |              |  |  |  |  |  |   |   |   |   | X | X | X   |                                       |                  |  | h7itrk6pgnF | \$ kBp1 μ<br>dos47 A@E                                 |  |

tr86t7h9atpgd3od391hv8i k6pgnf S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

fs9trktr4pu7T! #F tkp9tpgsthbyi 86h7nr/\ 7pv\ t; hdos\ p2yultpg9pgsj h7jndi 8Bpys6hsj F0itpi dy0 Aos9\shjy j snj tpgfj npl y9 sj F086B 2atpgk7h6h7nr/\ s7Piprkri 4pugokatk.9 kfoiy fjnpl \

| ktr4pu  | gl Hsuh AS5E |   |   |   |  |  |  |  |  |  |  |  | kfoiyby8i j<br>AypI tj py 8<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl fsuh y9<br>dos47E | 6pi fh<br>gokk18               |  |  |
|---|--------------|---|---|---|--|--|--|--|--|--|--|--|--|---------------------------------------|--------------------------------|--|--|
| 13.9. s6B 2atpg7nr syPi pronpdtk.9<br>s5i dt@ y9 k1 d3pkgj zgr 7p9tpg<br>os9\y7]1 jtfkylpsj hdtk.9 s5i dt@<br>y9 k1 d3pkgj ;bpfs6h7nr sj pl<br>5yA9; pna\ | x            | x | x | x |  |  |  |  |  |  |  |  |  |                                       | -h7nrk6pgnf<br>-d7ulkr0i j j i |  |  |
| 13.10. fpo8; fsglof; kuA kpl tr86by8i j<br>fpoay9 o7ovd Atgp2l y9 tpgsglo<br>fAtkpg7nr/\  |              |   |   |   |  |  |  |  |  |  |  |  |  | x                                     | h7nrk6pgnf                     |  |  |

tr86tjn7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Áj]nptatph7T!

\$"@ ktr4putpg9pgk]po2]1 pyoyfodj hdi 8fpos; Jt]j]nptatph7T!

tr86tjn7j9atpgd3od391jv8i k6pgnF

S; ytpgktr4pukjpo2]1 py7T! Áj]nptatph7T!

tr86t5n7j9atpgd3od391jv8i kkp6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

fs9jrktr4pu7T@)F sglof5e98Mly9 s6krp1gntrdouyBnsyl L y9 douyifjnpi cpta8tp \ tni 7j9akjpoatpg84p3npr.l Sj hf9Bpykjjposd0lBpkgl Fsuhs89 Sthp y9 s6Bfpgntrshhj poapt0ytpg84p3 s1l s6krp1gntr/pg84p3 kjjpos3phojn93nsyl Ltr/y9 c8tpyl tr/\

| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoyby8i j<br>Åypl tj py ð<br>dtm tpg9pgÉ | 2ly.l osf-ts7k<br>Ågl Fsuh y9<br>dos47É              | 6pi ifh<br>gokk18     |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|--|-----------------------|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |  |                       | !% |
| 20.1. oupoatpgsglof5; ytpgtpg9pgkjjpoatpg<br>s6fjnpi cpta8tp y9 3nsyl lsjpl<br>S; 5shK9j pbyj2piY\             | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru | ¼ kBp1 μ<br>dos47 Å!É |    |
| 20.2. sglof5kltkhpj f0Ukd3phtsI poh87P<br>sh7j9ayfjnpi cpta8tpsj hdi 8Bpy<br>sd3p9 y9 skje9 \                  |              |   |   | x  |   |   |   |   |   |    |    |    |    |     |   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru | ! kBp1 μ<br>dos47 Å!É |    |
| 20.3. oupoatpgsglof5douyifjnpi cpta8tp   |              |   |   |    | x | x |   |   |   |    |    |    |    |     |   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru |                       |    |
| 20.4. sglof5atkpg08nyç7Pt0skftJ<br>Snyplkjpoatpgby8i j2pr.l y9yil r<br>yil f0khnkay9 tpgsd0lBpkah5<br>tj3nyç7\ |              |   |   |    |   |   | x | x |   |    |    |    |    |     |   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru | @ kBp1 μ<br>dos47 Å@É |    |
| 20.5. sglof5; ytpg; pkujfnpi cpta8tpka<br>s7Pfnpi cpta8tp  |              |   |   |    |   |   | x | x |   |    |    |    |    |     |   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru | # kBp1 μ<br>dos47 Å!É |    |
| 20.6. f9dt9i ppg9Sj hovpt09pvly9<br>sdolos6log8p9o08nyçf0y2pr.l<br>o08nyç7\                                    |              |   |   |    |   |   |   |   | x |    |    |    |    |     |   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru |                       |    |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1py7T!Ajlnptatph7T!

fs9hrktr4pu7I@)F sgl of se98k/vy9 s6krp1gntrdouyBnsyl L y9 douyiflnpi cpta8tp \ tlni 7j9akjpoatpg84p3npr.l Sj hf9Bpyk jposdodBpkal Fsuhs89 Sthp y9 s6Bfpgntrshhj poapt ytpg84p3 s1I s6krp1gntr/pg84p3 kjpos3phojn93nsyl Ltr/y9 c8tptyl tr/\

| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoivyβi j<br>Åypl tj py ð<br>dtm tpg9pgÉ | 2yl. osf-ts7k<br>Ågl Fsuhy9<br>dos47É | 6pi ifh<br>gokk18 |  |                        |  |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|---------------------------------------|-------------------|--|------------------------|--|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |                                       |                   | !%   |                        |  |
| 20.7. uyl lse98k/vy9i 86Bnsyl LSj h<br>uptauywy9 tpgtidi doi bi ltpg sbpl<br>dkos7pi pro88nyē\ |              |   |   |    |   |   | x | x | x |    |    |    |    |     |   |                                       |                   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru | # kBp1 μ<br>dos47 Å@É  |  |
| 20.8. sgl of 33bnllonphkblt pgsdodBpkal<br>douyiflnpi cpta\                                    |              |   |   |    |   |   |   |   |   | x  | x  | x  | x  |     |   |                                       |                   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru | \$ kBp1 μ<br>dos47 Å@É |  |
| 20.9. 8pl i)hu f hohuphj h88nyēy9<br>flnpi cpta8tpkphps5i j y9 [h\                             |              |   |   |    |   |   |   |   |   |    |    |    |    | x   | x   |                                       |                   | -gi yp3pg2piY<br>-c8tp y9 1jvtf-<br>-84p3 y9 ulptgru |                        |  |

tr86t7jn7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

fs9trktr4pu7T!@Fsd3p9i j8tpg2po°rsh7tpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!  
 tpgnç1 jup8i k os9 j douiyui çpy (FMIS) y9 tpgby8i j2posnbfbpkyoy8tpgsthbrhj pyd3R gr7p9tpgsthbtpgks9bgBpl  
 6pyy8tpg; Kpg4po2pr.l y9 onplvtpgd3od39i prgl Fdouiuyi çpySj hrpydkpoay9 tju@di.kdi pl syPdtk.9skjçtF-y9 1jv8i k f2psyp ypl tj py8Yk l p3 y9  
 k1 doi bi vt pg y9 7Fpi atpg3l y9 gj ptg2psj F \

| ktr4pu  | gl Hsuh ÅS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoiyby8i j<br>Åypl tj py ð<br>dtm tpg9pgÉ | 2jy.l osf-ts7k<br>Ågl Fsuh y9<br>dos47É  | 6pi ifh<br>gokk18      |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|------------------------|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |                        | !% |
| 21.1. uyl lse98k/vi2jgk k jpo2]1 py7T! Aj jnptatph7T!<br>tpgos9 j douiyui çpy k jpo2]1 py7T! Aj jnptatph7T!<br>d391 jup8i k f0t jyi 8bomprç9pg<br>bp74puy9 k jpo2]1 pyj b9 y9 onp<br>2]1 pyoyby8oay9 sj F08nyplj ha<br>tpgsglof j douiyuyHsbpl Bpykrdko \ | x            |   |   |    |   |   |   |   |   |    |    |    |    |     |  | -3nfrç6tpgt7jn<br>7j9a<br>-cptç kçypl dtk.9<br>k18   |                        |    |
| 21.2. sglof4po2nplvt j lç7s j hrpydkpoa<br>syPtç dtk.9 k...1..8 y9 uyl l lufpg<br>npu bi dosl p2yç tpgsglof j onp<br>vj k prupk jpo2]1 py7T! Aj jnptatph7T!<br>fpl y8k jnç t kpgs7P8k vç7Prt \  | x            | x | x | x  |   |   |   |   |   |    |    |    |    |     |  | -8vlpkçyskjçtF-<br>y9 1 jup8i k Åosfç<br>8vlpu i çpyÉ<br>-gi yp3pg2pi Y<br>-c8tp y9 1 jupçtçF- | \$ kBpl µ<br>dos47 Å#É |    |
| 21.3. os9 j Sooo7osnplhbpkyk jpo2]1<br>3y@h]1 g7ygn l 3nsyl l y9<br>kpgsu l ynj F086 l çpgk bpi rny tpgsdot<br>dBpkgokç; d d3od39 y9 s3ph<br>ysl pBpl y9 sj F08thbtpgf9dt9<br>gBpl tpgnç1 jup8i k ks9b \  |              |   |   | x  | x | x |   |   |   |    |    |    |    |     |  | -s3physl pBpl<br>-gi yp3pg2pi Y<br>-c8tp y9 1 jupçtçF-   | ¼ kBpl µ<br>dos47 Å@É  |    |

tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlrntatph7T!

fs9nrktr4pu7T@!Fsd3p9i h8tpg2po°rshltpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlrntatph7T!  
 tpgn(1 hup8i k os9n douiyj b,9dytptgtni bi kvn obyit tpgtni bi kvnsyh tyi rhj py2pt8k9 y9 i h8tpgrhj pyd3R sj hbpfbysy sypt h jlrntatph osnphbpya\  
 6pypsbpl Bpyy8tpg; Kpg4po2pr.l y9 onpl tpgd3od39i prgl Fdouiuyi rpy Sj hrpydkpoay9 tju@di.kdi pl syPdt.k.9skj jtf-y9 1 hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlrntatph7T!  
 k1doi bi tpg y9 7Fpi atpg3l y9 gj ptg2psj F \

| ktr4pu  | gl Hsuh ÅS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoiyby8i j<br>Åypl tj py Ð<br>dtm tpg9pgÉ | 2jy.l osf-ts7k<br>Ågl Fsuh y9<br>dos47É  | 6pi rfh<br>gokk18     |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|-----------------------|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |                       | !% |
| 21.4. s6ll; ytpg y9 by8i j šn ģt pgt kp9<br>kri @pu sj r06s9ly tpgl hj 9 y9<br>kri @pusdoil Bpkat jul zqA tr86 t jul zqS<br>; dt 1 hup8i k  |              | x | x | x  |   |   |   |   |   |    |    |    |    |     |  | -s3physl pBpl<br>-gi yp3pg2pi Y<br>-c8tp y9 1 huptF-<br>-87lpkβyskj jtf-<br>y9 1 hup8i k | # kBpl μ<br>dos47 Å!É |    |
| 21.5. os9n dtmi, fr.l sypt dtk.9 k...1..8<br>sj r06p3bju bi dosl p2ydydouiuyi ç<br>rpyk hpoatpgd3od391 hup8i k hbpf<br>; hj hatpgsthbdoi bi tpgc8tp tpg<br>d3od39kpfidBptay9 dokVWpudoi Y<br>oi tpg sj pl ; hbp74pus7pshlt5n<br>7h9doi bi tpggi yp3pg y9 c8tp \ |              | x |   |    |   |   |   |   |   |    |    |    |    |     |  | -s3physl pBpl<br>-gi yp3pg2pi Y<br>-c8tp y9 1 huptF-                                     |                       |    |

tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlrntatph7T!

fs9trktr4pu7T!Fsd3p9i h8tpg2po°rsh7tpgd3od391hv8i kprgl Fdouiui rpy (FMIS) y9 tpgby8i j2posnphfhpkyoy8tpgsthbrhj pyd3R gr7p9tpgsthbtpgks9bgBpl  
 tpgn7]1jup8i k os9 k douiujb,9dytptgtni bi kvn onyit tpgtni bi kvnsyh tyi rhj py2pt8k9 y9 i h8tpgrhj pyd3R Sj hbpfbby8i syPt]lrntatph osnphhpkyo\  
 6pypsbpl Bpyy8tpg; Kpg4po2pr.l y9 onpvtpgd3od39i prgl Fdouiui rpySj hrpydkpoay9 tju@di.kdi pl syPdtk.9skj;tF-y9 1hv8i k]f2psyp ypl tj py8Y8! p3 y9  
 k1doi bi tpg y9 7Fpi atpg3! y9 gj ptg2psj F \

| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoiyby8i j<br>Åypl tj py ð<br>dtm tpg9pgE | 2]y.l osf-ts7k<br>Ågl Fsuh y9<br>dos47E             | 6pi rfh<br>gokk18     |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|-----------------------|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |                       | !% |
| 21.6. fpos: Fsglofj; ytpgkhpodpgby8i jç<br>2pj b9y8tpg; pka8\$0007d3od39<br>sj r08bpl rdylltk.9 k...1..8 y9<br>dtk.9kpr7p9bkaglofjdi lruyvl l<br>se98k/y8j sngjtpgdoi bi tpg9pg y9<br>h7#put tpgovkdouiui rpy<br>khpodpgd3od391 hv8i k |              |   | x | x  | x | x |   |   |   |    |    |    |    |     |  | -s3physl pBpl<br>-gi yp3pg2pi Y<br>-c8tp y9 1juptF- | # kBpl µ<br>dos47 Å!E |    |
| 21.7. sglofj sng7kkyftfktkpsj r0uyvl l<br>srhuoio bi tpg y9 r69pggoka<br>douiui rpykhpodpgd3od391 hv8i k<br>syPonhdos7kj p7 \  |              |   |   |    | x |   |   |   |   |    |    |    |    |     |  | -s3physl pBpl<br>-gi yp3pg2pi Y<br>-c8tp y9 1juptF- |                       |    |
| 21.8. uyl lufpgnpsr hdt05in7f0p0sj h<br>bpfy9di 8s6tpguyl lse98k/y8j F0T<br>kjhj hatpgby8i j(douiui rpyk]<br>gpodpgd3od391 hv8i k]sgfs7PBpy \  |              |   |   |    |   | x |   |   |   |    |    |    |    |     |  | -s3physl pBpl<br>-gi yp3pg2pi Y<br>-c8tp y9 1juptF- |                       |    |



tr86t5n 7j9atpgd3od391 jv8i k6pgnF S; ytpgktr4pu kpo2]1 py7T! Aj jnptatph 7T!

fs9trktr4pu7T!F sd3p9i j8tpg2po°rsh7tpgd3od391 jv8i k6pgnF S; ytpgktr4pu kpo2]1 py7T! Aj jnptatph 7T!  
 tpgn7i jup8i k os9i douiy j b9dytptgtni bi kvn onyit tpgtni bi kvnsyh tyi rhj py2pt8k9 y9 i j8tpgrhj pyd3R Sj hbpfbysy syPt j nptatph osn p hbpkyo\  
 6pypsbl Bpyy8tpg; Kpg4po2pr.l y9 onpvt pgd3od39i prgl Fdouiuyi rpy Sj hrpydkpoay9 tju@di.kdi pl syPdt.k.9skj j tF-y9 1 jv8i k6pgnF S; ytpgktr4pu kpo2]1 py7T! Aj jnptatph 7T!  
 k 1 doi bi tpg y9 7Tpi atpg3i y9 gj ptg2psj F \

| ktr4pu   | gl Hsuh ÅS5É |   |   |    |   |   |   |   |   |   |    |    |    |     | kfoiyby8i j<br>Åypl tj py Ð<br>dtm tpg9pgÉ | 2jy.l osf-ts7k<br>Ågl Fsuh y9<br>dos47É                 | 6pi ffh<br>gokk18          |    |
|--|--------------|---|---|----|---|---|---|---|---|---|----|----|----|-----|--|---|----------------------------|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | ! | !! | !@ | !# | !\$ |  |   |                            | !% |
| 21.9. tkp97kkyfsh79pgbp74pugoka<br>douiuyi rpyk jpoatpgd3od391 jup8i k<br>sj pl S; 7shh7w hsj hBpyrt<br>uktr4pu7T! "% j ha@!"* \   |              |   |   |    |   |   | x |   |   |   |    |    |    |     |  | -s3physl pBpl<br>-gi yp3pg2pi Y<br>-c8itp y9 1 juptF-   |                            |    |
| 21.10. sglofktkphsj F0UyW lsrhuí<br>h7wpu dyrhj py3nsyl L y9<br>u4ptkpuí hohuph8j h7pt79s7P<br>y9 kri @pu y9 suhs8hpdypg<br>by8i j tr86t5n 7j9atpgd3od39<br>1 jup8i k6pgnF7p9rh \        | x            |   |   |    |   |   |   |   |   |   |    |    |    |     |  | -gi yp3pg2pi Y<br>-c8itp y9 1 juptF-                    | #ypta-#kBp1 µ<br>dos47 Å!É |    |
| 21.11. S; 7sh7t k il y9 h7w hktj<br>khpufpgnputpgsdobpkdouiuy<br>3nsyl lkpfaBpt8tkjhsyPt qgl H<br>suh r6lr y9 ktjym hdytpgzpy<br>s7psdodBpkdouiuy8nsyl Lt i di p7rt<br>syPt qgl Hsuh89 \ |              | x | x |    |   |   |   |   |   |   |    |    |    |     |  | -3ntrtpgt5n<br>7j9a<br>-cptj Ryp1tk.9<br>-gi yp3pg2pi Y |                            |    |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

fs9nrktr4pu7T!F sd3p9i h8tpg2po°rsh7tpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!  
 tpgn7i hup8i k os9i douyijb,9dytptgtni bi kvn onyit tpgtni bi kvnsyh tyi rhj py2pt8k9 y9 i h8tpgrhj pyd3R Sj hbpfbby8i syPt jnptatph osnphbpkyo\  
 6pypsbpl Bpyy8tpg; Kpg4po2pr.l y9 onpvtpgd3od39i prgl Fdouiuyi rpySj hrpydkpoay9 tju@di.kdi pl syPdtk.9skjztF-y9 1hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!  
 k1doi bi tpg y9 7Fpi atpg3i y9 gj ptg2psj F \

| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby8i j<br>AypI tj py 8<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl Fsuh y9<br>dos47E                        | 6pi rfh<br>gokak18          |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|-----------------------------|----|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |                             | !% |
| 21.12. os9i onpvt kpg4po2p9tpg9pg<br>sglof7douiuyi rpykhpodpgd3od39<br>1 hup8i k6pgnF S; ytpgktr4pukhpo2]1 py7T!<br>j jnptatph do i bi yAfs9nrktr4pu7T<br>¼E \   |              |   | x | x  | x |   |   |   |   |    |    |    |    |     |  | gi yp3pg2pi Y   |                             |    |
| 21.13. syPt ogb7dytpg; p k d j t 86ty9<br>doi bi tpg3nsyl ldi 8tkp9kriC<br>4puj hgi yp3pgsj FOf hdpgrnyj y9<br>tpgon Monphj hayl tj py uptuuyw<br>dtk.9kfoiy y9 s5i jdt@<br>fjnpI khpodpgby8i jyc\   |              |   |   |    |   |   |   |   |   |    |    | x  | x  | x   | x  | gi yp3pg2pi Y   | ¼ypta-¼k Bp1 μ<br>dos47 A@E |    |
| 21.14. sglofjy9 jptabpl sj vlcystf-<br>kykpkhpodtmtni a h8tpgbi kvpn<br>btsdoBpkal S; #s7Psh7tpg9pg<br>Sj hBpys6Aj F084p3shj jnptatph<br>doi bi Sj hrpydkpoasj F0Etni a<br>se98kly8j jnptatph do i bi tDsyP<br>tSy9j D70s7I i syPt 2]1 py7T! \ |              |   |   |    |   |   |   |   | x | x  | x  |    |    |     |  | -s3physl pBpl<br>-c8tp y9 1 hup8i k6pgnF S;<br>-gi yp3pg2pi Y | # k Bp1 μ<br>dos47 #        |    |

ត្រួតពិនិត្យលទ្ធផលការប្រឡងប្រចាំឆ្នាំ ២០១៧ របស់សិស្សប្រឡងប្រចាំឆ្នាំ ២០១៧

fs9lrktr4pu7l@@f tji d to5in \ytpgd3od39 y9 tpj Rtyplrn69pgk8ytrD; @ \ tkp9dto5in \ytpgj RtyplA; \ ultpgd3od39E os9 \ k9j pg y9 di .i uyl \ lse98k \ y8onp k9j pgSj hkbgfBpy \

| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiybyi j<br>AypI tj py 9<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl fsuh y9<br>dos47E             | 6pi fih<br>gokk18     |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|---|-----------------------|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |   |                       | !% |
| 22.1. fpi 7ti y9 7okdtk9 k...1..8 t<br>tpg; hãpgj Rtypl Snypl y9 bylkpkyc<br>j har6yk8ytrD; @Sj h2pdtm2yp<br>vt82p28F Aj; fsj hBpytlni yPt<br>bydtR Lk8ytrD; @7s7PE         | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |   | -3nfr6tptgn<br>7j9a<br>-cptj Rtypltk9<br>k...1..8 |                       |    |
| 22.2. oupptf0pkbju7b386tpgj py<br>sdtpI suhypl tj pyk8ytrD; @<br>di 8Bpyos9 y9 SthptpgdoRk<br>u8d3pHsl poh2pr.l ypl tj pyypyp<br>Dydtk9 k...1..8 bju6gb7dytr86T<br>b6tpgtF- |              | x | x | x  | x |   |   |   |   |    |    |    |    |     |   | b386tpgj py                                       | ! kBp1 μ<br>dos47 A@E |    |
| 22.3. tkp9S; ytpgtpg9pgsj F02.l j hãpg<br>os9 \ k8ytrD; @syPi prdtk9<br>kfoiyfj npl y9 k1d3pkgj; j; f<br>Sj hrpySf9syPtbydtR Lk8ytr/<br>D; @ \                              |              |   | x | x  | x |   |   |   |   |    |    |    |    |     |   | k8ytrD; @Ak18                                     | # kBp1 μ<br>dos47 A@E |    |

<sup>1</sup> សកម្មភាពនានាអាចចាប់ផ្តើមមុនការបង្កើតនាយកដ្ឋានសវនកម្មផ្ទៃក្នុងនៅក្នុងក្រសួង សហវ ហើយអនុវត្តដោយមន្ត្រីរបស់អគ្គាធិការដ្ឋានដែលបានកំណត់សំរាប់នាយកដ្ឋានសវនកម្មផ្ទៃក្នុងនៅពេលត្រូវបានបង្កើតឡើង ។

tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9hirktr4pu7I@@f tji dto5inNytpgd3od39 y9 tpj Ryplyr69pgk8ytrD; t \ tkp9dto5inNytpgj RypA; uiltpgd3od39E os9 k9j pg y9 di i uyl lse98kly8onp k9j pgSj hk9gfBpy \  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |  |                                       |                        |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---------------------------------------|------------------------|----|
| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby8i j<br>AypI tj py D<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl Fsuh y9<br>dos47E | 6pi fih<br>gokk18      |    |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |                                       |                        | !% |
| 22.4. tnik9j pgk8ytrD; t y9 o7<br>ovd k9poatpgby8ii jyp2s7psj pl<br>ypl tj pyk8ytrD; t 7p9bka\   |              |   |   | x  | x | x | x |   |   |    |    |    |    |     |  | k8ytrD; t AK18                        | % kBp1 μ<br>dos47 A!E  |    |
| 22.5. sglof5; ytpgtpg9pgk9poatpgtkp9<br>kri 4pugok b306tpgj pyk9poa<br>r69pgclyb6ltpgtFk8ytrD; t<br>s7psh6npltk9kfoiygj p4Bph \  |              |   | x | x  | x | x |   |   |   |    |    |    |    |     |  | b306tpgj py                           |                        |    |
| 22.6. sglof5; ytpgtpg9pgsj F02hmtpgos9<br>y9 uyl lse98kly8onpby8ii jyk8ytr/<br>D; t syPi prkfoiyj D7 sj F06pypcp<br>tpg9pgk8ytrD; t rpyhtjnfkr<br>dkos7py9k9j pg y9 o7ovd 8j h<br>sfvlyj pl dtk9 k...1.8 \ |              |   |   |    | x | x | x | x | x | x  | x  |    |    |     |  | b306tpgj py                           | \$ kBp1 μ<br>dos47 A@E |    |
| 22.7. sglofj y9 ; kuA kpl s3physl pBpl<br>kLiltpgdi i uyl LD; t  |              |   |   |    |   |   | x | x | x | x  | x  |    |    |     |  | b306tpgj py y9<br>k8ytrD; t           | \$ kBp1 μ<br>dos47 A!E |    |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

| fs9trktr4pu7T@#F sglotftr86tkp9kri4pujhr6yk8ytrD; @ \ tkp9 y9 ; hatpgonMonphj h8hvttk.9kprint5nfsj huts3 fpos; Fsxll i os7Py9tpi uA\F-gokauts3t0tpgos9ll ypl tjpyk8ytrD; @ \ |   |   |    |   |   |   |   |   |    |    |    |    |     |    | ktr4pu |  |  |                           |                        | gl Hsuh AS5E |  |  |  |  |  |  |  |  |  | k8oyby8i j<br>AypI tjpy D<br>dtm tpg9pgE | 2yl. osf-ts7k<br>Agl FsuH y9<br>dos47E | 6pi fih<br>gokk18 |
|--|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--------|--|--|---------------------------|------------------------|--------------|--|--|--|--|--|--|--|--|--|--|--|-------------------|
| !  | @   | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |        |  |  |                           |                        |              |  |  |  |  |  |  |  |  |  |  |  |                   |
| 23.1.  | s; 9rdyb6tpgtF-@)go Aoyp0art !)   | x | x  | x | x | x |   |   |    |    |    |    |     |    |        |  |  | b386tpgj pyAK18           |                        |              |  |  |  |  |  |  |  |  |  |  |  |                   |
| 23.2.  | sgloftpgonMonphsh2lypv/<br>84p3kjpoadyypI tjpyk8ytr/<br>D; @7p9bka\   |   |    |   | x | x | x |   |    |    |    |    |     |    |        |  |  | k8ytrD; @<br>Ab386tpgj py | \$ kBp1 μ<br>dos47 Å@E |              |  |  |  |  |  |  |  |  |  |  |  |                   |
| 23.3.  | onMonph2lypvbp74pudi 8tpg<br>kjpoadsuvll y97k8ytrD; @ \   |   |    |   |   | x | x | x |    |    |    |    |     |    |        |  |  | k8ytrD; @<br>Ab386tpgj py |                        |              |  |  |  |  |  |  |  |  |  |  |  |                   |
| 23.4.  | sglof5; ytpgonMonphsrsj F0l<br>tkp9kri4puk8ytr/y9 f9dt9<br>gphAtkpgsj h7pt79 \  |   |    |   |   |   | x | x | x  | x  |    |    |     |    |        |  |  | k8ytrD; @<br>Ab386tpgj py | % kBp1 μ<br>dos47 Å@E  |              |  |  |  |  |  |  |  |  |  |  |  |                   |
| 23.5.  | sglof]y9 sBpHumAtkpgsnypkjpoad<br>tpgonMonphk8ytr/gr7p9<br>bykpkycjpoatpgby8i lypsf-ts7k<br>8pl i]h1py4il y9 tpgs6; ytpg<br>tr86k8ytr/\ |   |    |   |   |   | x | x | x  | x  | x  | x  |     |    |        |  |  | k8ytrD; @<br>Ab386tpgj py | \$ kBp1 μ<br>dos47 Å@E |              |  |  |  |  |  |  |  |  |  |  |  |                   |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

fs9trktr4pu7I@ \$F kpth09tpp9pgi prj pytpgfj npl \ kpth09tpp9pgi prj pytpgfj npl shbn pdtk.9r.l flyy sj F02prhj py t tpsglof tkp9tppi prj pydi.i uyl l se98Kv s7Pt douny Bnsyl L4pukjpo2]1 Fsuhs89 \

| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oiyby8i j<br>AypI tj py 8<br>dtm tpg9pgE         | 2ly.l osf-ts7k<br>Agl Fsuhy9<br>dos47E | 6pi fih<br>gokk18 |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|--|--|-------------------|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |  |  |                   |
| 24.1. 84p3h7w hdytpgkltk kpth09<br>shit7I AboqE \   | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |    | -c8tp y9 1 juptF-<br>-s3physl pBpl<br>-b3p6tppj py |  |                   |
| 24.2. uyl l uifpgnsh87u8k6y8j h<br>77.hBpy y9 ktr4pud3od39Sj h<br>3gs6jr 7p9tppouppt bultpgsdollBpka<br>h7w hdytpgdi.i uyl l tpgfj npl<br>k6pgnfs7P0c#8s1I y9 tpgtj h i a<br>y9 So9Sft tpg77.h5kdi 8shitpg<br>9pgsyHq8p9ypl tj pgsyPt dtk.9<br>k...1..8 \ |              | x | x | x  |   |   |   |   |   |    |    |    |    |     |    | -c8tp y9 1 juptF-<br>-s3physl pBpl<br>-b3p6tppj py |  |                   |
| 24.3. sglof5; ytpgk jpo2]1 tpgkltkps7P<br>shbn pdtkil j p7s7li sj F02p<br>©otgr p2p d of p l ytpgd3od39 \   |              |   | x | x  | x | x |   |   |   |    |    |    |    |     |    | -c8tp y9 1 juptF-<br>-s3physl pBpl<br>-b3p6tppj py |  |                   |
| 24.4. sglof tpgkltkpl p9s 1 pfnpkayPt<br>8kdi r.l s7li \  |              |   |   |    |   |   |   | x | x | x  | x  |    |    |     |    | -c8tp y9 1 juptF-<br>-s3physl pBpl<br>-b3p6tppj py | !@ kBpl1 μ<br>dos47 Å#E                |                   |
| 24.5. sglof j y9 kpth09douny di.i uyl l<br>i prj pytpgfj npl Ac8tp [ jk9ni a  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    | -1 jv8i thhj py<br>-dtk.9r1 p0; 0                  | \$ kBpl1 μ<br>dos47 Å@E                |                   |

tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

fs9lrktr4pu7i@%f sglofse98kly88j.c8itp y9 gfypkrlykboiy s1T xMoupp9syPt0f0oc7 \ 8j.c8itp y9 gfypkrlykboiyof00y0rlysxT i os7Py0tpg; p0k0tpgby0i j.c8itp Sj hBpyjtsbpl by0i \ oupp7p9syH 7pr7pgsbpl rpytpsglofbydt0Lc7y9 ontpg; p0k0s; K9s7Ii Sj hbpfsti se9t0tle0suhlytpgby0i j.c8itp sy7j98j hBpyglu97it y9 4pu7y4y4t0tpgby0i j.c8itp \

| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kboiyby0i j<br>AypI tj py 0<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl fsuh y9<br>dos47E | 6pi fih<br>gokak18                 |                        |  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|------------------------------------|------------------------|--|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !%   |  |                                    |                        |  |
| 25.1. gtsbpl s [ T\y8; hoduph8j hbpfsti rpyultpg; p0k0s00o7d3od39 6y6py Agr 7p9tpgos9ll dto5inW fhnpl gl Hsuh6r6rE s7Psh7p9 i.y97Atpg7lypt7y9 gokypl tj py c8itp y9 1juptf-y9 s7Pshitpg tln i auhs8hpAyit 06lytpgby0i j.c8itp \ | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |  |  | -s3physl pBpl<br>-c8itp y9 1juptf- | \$ kBpl1µ<br>dos47 Å!É |  |
| 25.2. uyl lse98klyfypkrlykboiyf0y0goka ypl tj pyc8itpy9 1juptf-s1T jpta skly8gfypkrlykboiyotosjpl dok7W4pu sjpl 3V ultpg77.h5kdi 8shF09pg y9 i j8tpgud992jyv03od39i pr 8kdi syPt0ypl tj pyc8itp y9 1juptf-                      |              |   |   |    |   |   |   |   |   |    |    |    |    |     |  |  | -s3physl pBpl<br>-c8itp y9 1juptf- | ¼ kBpl1µ<br>dos47 Å!É  |  |
| 25.3. o9pvly8ovpdozrSj hbpfsti rpy ultpg; p0k0s7p9syH y9 86pytpgrµ sj F07o7ha   |              | x |   |    |   |   |   |   |   |    |    |    |    |     |  |  | -s3physl pBpl<br>-c8itp y9 1juptf- | @ kBpl1µ<br>dos47 Å!É  |  |

tr86t5n 7j9atpgd3od391 yv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

fs9trktr4pu7T@%f sglofse98kly88j c8itp y9 gfyprkrykboiy s1T xMoupp9syPt f0poc7 \ 8j c8itp y9 gfyprkrykboiy of h0yarysxl i os7Py9tpg; pkoktpgby8i jyc8itp Sj hBpyjptsbpl by8i \ oupp7p9syH 7pr7p9sbpl rpytpsglofbydti Lc7y9 ontpg; pkok; K9s7Ii Sj hbpfsti se9t tle9suhdytpgby8i j(tr86t5y7j9sj hBpyglu97it y9 4pu7y4y4t tpgby8i jyc\

| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kboiyby8i j<br>AypI tj py 9<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl fsuh y9<br>dos47E | 6pi fh<br>gokak18                                      |  |  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|--|--|--|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !%   |  |  |  |  |
| 25.4. sglof5; ytpghbI sj f0by8i j<br>l m k p d k l s j f 0 t h p d o u i y n t r 8 6 T<br>ktr4pu2p974pusbpl s7P2pdouiyw<br>rhj pyt tpg3pl7 y9 tpgj R y p s x p h<br>s7Pgt7Ksj Pgl HsuhS89Dytr86t5n<br>7j97p9r h d y d o u i y n c 8 i t p \ |              | x |   |    |   |   |   |   |   |    |    |    |    |     |  |  | c8itp y9 1 juptf-                                      | # kBp1 μ<br>dos47 A!E  |  |
| 25.5. uYl lufpgnpuI j8tpgf0pocSj hbpf<br>bympI y h q h a t p g ; p k o k S j h s d 3 p 9<br>y9by8i 7p9syPt ypl tj pyc8itp<br>y9 1 juptf-y9 syPt j 5 n j t p g<br>tpgby8i jyc8itp \  |              |   | x |    |   |   |   |   |   |    |    |    |    |     |  |  | c8itp y9 1 juptf-                                      |  |  |
| 25.6. tpgon h o n p h j h a r d y s y p t d t k 9<br>kboiyfInpl kpoatpgsglofby<br>t t p g b y 8 i j y c t p g ; p k o k d o i b i t p g<br>c8itp \  |              |   |   | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  |  | -c8itp y9 1 juptf-<br>-87Lpkfyskj t f-<br>y9 1 jup8i 0 | ¼ kBp1 μ<br>dos47 A@E<br>A; h a j p l 8 7 L p<br>k f y k 1 8 E |  |
| 25.7. St h b t p g y 9 2 j n v t p g b y 8 i j y f 0 p o a<br>y9 o7ovd c8itp Agr7p9tpgdorh<br>fInh7p9bkqokakboiygj p4Bph<br>2psj fE i prgl Htpg; kuA pl s3ph  |              |   |   |    |   | x | x | x |   |    |    |    |    |     |  |  | -c8itp y9 1 juptf-<br>-k8ytr0; 0                       |  |  |



tr86tšn 7j9atpgd3od391 yv8i kkp6pgnF S; ytpgktr4pu kpo2]1 py7T! Aj jnptatph7T!

fs9hirktr4pu7i%f sgl ofse D8x/y88j.c8itp y9 gfypkrykfoiy s1T xMoupp9syPt fpoa7 \ 8j.c8itp y9 gfypkrykfoiy of 00yarlysxT i os7Py9tpg; pkojtpgby8i jyc8itp Sj hBpyjpt8bpl by8i \ oupp7p9syH 7pr7p9sbpl rpytpsglofbydti Lc7y9 oniptg; pkoj8; K9s7Ii Sj hbpfsti se9t0tlew suhlytpgby8i jyc8itp tr86tšy 7j98j hBpyglu 7it y9 4pu7y4yat0tpgby8i jyc \

| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | kfoiyby8i j<br>AypI tj py 9<br>dtm tpg9pgE            | 2yI osf-ts7k<br>Agl fsuh y9<br>dos47E | 6pi fh<br>gokak18 |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|---------------------------------------|-------------------|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |                                       |                   |
| tpgnšnypl y9 tpgouptd q9<br>f0k hnpkayPt f0poovpi Ysj hy9<br>di 8Bpysk8e9sjpl ypl tj pyk8y<br>tr0; 0 Åsrhktr4pu @' \$E \   |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |                                       |                   |
| 25.8. sgl of j y9 kpth09sBpHumm0 kpl y8<br>u9 rpyks9bpbuS; ytpg y9 tpg<br>by8i jyc8itp \   |              |   |   |    |   |   |   |   | x | x  |    |    |    | x   | x  | c8itp y9 1 huptf-                                     | # ypta-# kBpl1 μ<br>dos47 Åe          |                   |
| 25.9. Klt ktpgby8i jyp f00yo y9 os9<br>2sgk kpoand90tpsglof j y9 tpg<br>by8i jyc8itps5i jdt0i prgl HtpgSt<br>h8j.c8itp y9 tpgsglof j kfoiy<br>Åsrhfs9hirktr4pu @&E \ |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |    | -s3physl pBpl<br>-1 yv8i thj py<br>-c8itp y9 1 huptf- | ¼ ypta-¼ kBpl1 Ç<br>dos47 Å! y9 @E    |                   |
| 25.10. tkp9S; ytpgktr4pu kpo2pg<br>by8i jyc82sgk Sj hBpykšfggr 7p9<br>tpgsthpse D8x/y8dto5in w0poa \   |              |   |   |    | x | x | x |   |   |    |    |    |    |     |    | -s3physl pBpl<br>-c8itp y9 1 huptf-                   |                                       |                   |

tr86t5n 7j9atpgd3od391jv8i kpk6pgnF S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

fs9trktr4pu7T@%f kpth09tpg84p3c8tspj pl S; tshtr86T\ oyltpg9pgkpth09sbpl tpy8i k9sgP2pr.l onpdk.9Sj hBpy y9 tju@u8kpy6sf-ts7kdt05inWj rpl gl Fsuhr6lr (MTEF) \

| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoiyby8i j<br>Aycl tj py 9<br>dtm tpg9pgE | 2yl osf-ts7k<br>Agl Fsuhy9<br>dos47E                | 6pi fih<br>gokk18     |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|-----------------------|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |                       | !% |
| 26.1. S; tsh87u8kpy6yuitpgby8i jpc8tp<br>i prtr86TÁi prgl H PAPÉ syPi pr<br>dtk.9fj rpl Sj hdi 8Bpysd2Ksgk<br>os9ly tpgsglofj fypkr8i c8tpi prtr/<br>86Kjpodtk.97p9syphs7Pi prfj rpi a<br>cptc8tpc7y9 sj pl ; kq4poa7Py9<br>tpgb48äypSyE dydt05inWj rpl<br>gl Hsuh r6lr \ |              |   |   | x  | x | x | x |   |   |    |    |    |    |     |  | -c8tp y9 1juptf-<br>-dtk.9fj rpl Sj h<br>Bpysd2Ksgk | ¼ kBp1 μ<br>dos47 Á!É |    |
| 26.2. sglof3j k jpodpgkpth09tpgos9ly<br>4pu7ya7ya t tpgsd0Bpk6y6py<br>syPt dos47fj rpl 7hpl 2p9ny<br>syPt tr86jok dtk.97p9syph \  |              |   |   |    |   |   |   | x | x | x  | x  |    |    |     |  | -c8tp y9 1juptf-<br>-dtk.9fj rpl Sj h<br>Bpysd2Ksgk | ¼ kBp1 μ<br>dos47 Á@É |    |
| 26.3. kpth09by8i itpgos9ly 4pu7ya7ya<br>t tpgsd0Bpk6y6pysyPt dos47<br>fj rpl 7hpl Dytr86Kjpodtk.9<br>Sj hdi 8Bpysd2Ksgk \   |              |   |   |    |   |   |   |   |   | x  | x  | x  | x  | x   | x  | -c8tp y9 1juptf-<br>-dtk.9fj rpl Sj h<br>Bpysd2Ksgk |                       |    |



tr86tjn7j9atpgd3od391jv8i kkp6pgnF S; ytpgktr4pukjpo2]1py7T! Aj jnptatph7T!

| fs9jrktr4pu7T@&f SkDgtonp2sgkkjpoatpgsthp8f2Ztpgkpgsuüyw\ oyltpgu4ptkpsopl tpy8i k2sgp y9 SkDgtonp2sgkkjpoatpgsthn9Sftkpgsuüykr4putr/\h\  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |  |   |                              |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|------------------------------|----|
| ktr4pu  | gl Hsuh AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby8i j<br>Äypl tj py Ð<br>dtm tpg9pgÉ | 2yl osf-ts7k<br>Ägl fsuh y9<br>dos47É             | 6pi fh<br>gokk18             |    |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |                              | !% |
| 27.3. tjniay9 by8i jtpgkltkpsj h7pta9<br>y9 1 jv8i kkp6pgnF S; ytpgktr4pukjpo2]1py7T!<br>dto5imw ntkpgklytpg9pg8f2Ztpg<br>y9 8k1r2Ztpg A84p3tpg84p2yç<br>6y6pyiprS5kosnpl y9 779 y9<br>tpgso9Sfttpg77h5kdi 8shltpg; ha<br>sk8p y9 tpgfpi ä p9r89pgÉ |              | x | x | x  | x | x | x |   |   |    |    |    |    |     |  | -3ntrp6tpg<br>tjn7j9a<br>-s3physl pBpl            | UNDP                         |    |
| 27.4. grfjntt tpgtkp9dto5imw ntk<br>kpdk18f2ätpg y9 8k1r2ätpg \   | x            | x | x | x  | x | x | x | x | x | x  |    |    |    |     |  | -3ntrp6tpg<br>tjn7j9a<br>-s3physl pBpl            | UNDP                         |    |
| 27.5. tjni a hojuphauitpgby8i jyl ntk<br>kpdk8f2ätpg y9 8k1r2ätpg<br>rtshlttr86tjn7j9atpgd3od39<br>1 jv8i kkp6pgnF \  |              |   |   |    |   |   |   |   | x | x  |    |    |    |     |  | -3ntrp6tpg<br>tjn7j9a<br>-s3physl pBpl            | UNDP                         |    |
| 27.6. kltk2sgk y9 os9 86pytpgkpoa<br>s6ltpgkpth09by8i 104ufjnh<br>; 0hgo kätmdoRk [ jk9pi a \   |              | x | x | x  |   |   |   |   |   |    |    |    |    |     |  | -s3physl pBpl<br>-1 jv8i thj py                   | # kBpl µ<br>dos47 ÄÉ<br>UNDP |    |
| 27.7. kltk2sgk y9 os9 86pytpgkpoa<br>s6ltpgkpth09tpgby8i jyl pgs; 0k7w<br>; hak8ps7psopl dtmdoRk [ jk9pi a<br>y9 7pta9y9; hojuphauitpgsuüyw<br>sypt8k il Sj hBpysd2ksgk   |              |   | x | x  | x | x |   |   |   |    |    |    |    |     |  | -1 jv8i thj py<br>-dtk9kfoiyfjnhpl<br>Sj huptaiyw | UNDP/UNCDF                   |    |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

| fs9hkrtr4pu7T@&F SKDgtonp2sgkkhpoatpgsthb8r2Ztpgkpgsuuyw\ oyltpgu4ptkpsbpl tpy8i k2sgp y9 SKDgtonp2sgkkhpoatpgsthb8r2Ztpgkpgsuuykr4putr/\h\  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |   |   |   |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|---|---|----|
| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoibyβi j<br>AypI tj py ð<br>dtm tpg9pgE | 2yl. osf-ts7k<br>Agl Fsu h y9<br>dos47E | 6pi fh<br>gokk18                            |    |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |   |   | !% |
| 27.8. by8i ltpgkpth09 y9 j tdk9arsgly<br>khpoadpgoyud9Rrhj py6y6pysyP<br>cptarhj py y9 s5i kdt@ \  |              |   |   | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x   | -s3physl pBpl<br>-1 hv8i thhj py        | \$ kBpl μ<br>dos47 <u>A@E</u><br>UNDP/UNCDF |    |
| 27.9. os9h dtmdoRk4BphdydtmdoRkprh<br>y6V [hk9hi a   | x            | x | x | x  | x |   |   |   |   |    |    |    |    |     |   | -s3physl pBpl<br>-1 hv8i thhj py        | UNDP/UNCDF                                  |    |
| 27.10. os9h 2sgkkhpoa mlkpdkjI Hsuh<br>r6lrsj f0f harhy6Y hktr4pu<br>; phgoka [hk9hi aAouppaukri ml<br>g8p9tpgs; qultpg; harhy6Y ha<br>[hk9hi ay9 do4uf]nh; phE                            |              |   | x | x  |   |   |   |   |   |    |    |    |    |     |   | -s3physl pBpl<br>-1 hv8i thhj py        | UNDP/UNCDF                                  |    |
| 27.11. os9h 1 yltpgkhpoadkrpgntr/<br>; hotuphdy2sgkkhpoa harhy6Y<br>j hktr4pu [hk9hi ai prgl Fc8tp<br>gj gr7p9tpgtjri y8tupo88tp<br>[hk9hi akhpogI Hsuh r6lrj f<br>SjhBpytyi ajpl bydtRL \ |              |   |   |    | x | x |   |   |   |    |    |    |    |     |   | -s3physl pBpl<br>-1 hv8i thhj py        | UNDP/UNCDF                                  |    |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

| fs9hirktr4pu7I@&F SKDgtonp2sgk kpoatpgSthb8r2Ztpgkpgsuüyml oyltpgu4ptkpsopl tpy8i kDsgP y9 SKDgtonp2sgk kpoatpgSthb8r2Ztpgkpgsuüyml k9Sftkpgsuüymlkr4putr/\h\   |              |   |   |    |   |   |   |   |   |    |    |    |    |     |  |   |                                     |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|-------------------------------------|----|
| ktr4pu  | gl Hsuh AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | kβoıbyβıj<br>Åypl tj py Đ<br>dtm tpg9pgÉ | 2y.l osf-ts7k<br>Ågl Fsu h y9<br>dos47É | 6pi fıh<br>gokk18                   |    |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |   |                                     | !% |
| 27.12. sglofş; ytpgktr4pukhpo8thb<br>tpg8Ap2y6y6pyj hdtm doRk [ ĩ<br>k9ĭi asj pl S; şshđ7u8k6yđy<br>tpgkpth09s7Pshđo4ufjrh; ĩha<br>y9tpgs6ĭkrp1gn trđııpySj h7pta<br>79y94pudtđtsyPtđgory8Ap2yđh<br>y6V[ ĩk9ĭi a\ |              |   |   |    |   |   |   |   |   |    |    |    | x  | x   |  | -s3physl pBpl<br>-1hv8i ĩh j py         | @ kBpl ĩ<br>dos47 Å!É<br>UNDP/UNCDF |    |

tr86t5n7h9atpgd3od391hv8i kpk6pgrf S; ytpgktr4pukhpo2]1 py7T! Aj jnptatph7T!

| fs9hkrktr4pu7I@*f tkp9I mkkpdkd3od39osf-t87Lpui rpy \ tpggU97m2prny y8t5y7dyi h8tpgsdodBpkay9 d3od39osf-t87Lptul7g \ tpgtkp9y8i h8tpg6y6py y9 I mkkpdk\ |  |   |    |   |   |   |   |      |    |    |    |     |    | ktr4pu | gl Hsuh AS5E |                              |  |  |  |  |  |  |  |  |  | kfoiyby8iJ<br>Aypi tjpy D<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl Fsuh y9<br>dos47E | 6pi fh<br>gokk18 |
|---|--|---|----|---|---|---|---|------|----|----|----|-----|----|--------|--------------|------------------------------|--|--|--|--|--|--|--|--|--|--|--|------------------|
| !   | @  | # | \$ | % | ¼ | & | * | ( !) | !! | !@ | !# | !\$ | !% |        |              |                              |  |  |  |  |  |  |  |  |  |  |  |                  |
| 28.1.   | di.i uyli lseD8V/tghl dytpgsdodBpka<br>tbul7gkhpoadpg9pggj Bph y9i h8tpg<br>fpBpf8j hypsbpl rpytpg; 7a 9a<br>oSyf\ | x | x  |   |   |   |   |      |    |    |    |     |    |        |              | 87Lpkfyskj tF-y9<br>7 hv8i M | !@ kBp1 CAkhpaa<br>uktr4pu @*ö!<br>jha@*ö% E<br>dos47 A! y9 @E |  |  |  |  |  |  |  |  |  |  |                  |
| 28.2.   | tjri abpl BpyfQpkahpkay8I mkkpdkj<br>sj pl S; tsh tpg84p35p9shT\   |   |    | x | x |   |   |      |    |    |    |     |    |        |              | 87Lpkfyskj tF-y9<br>7 hv8i M |  |  |  |  |  |  |  |  |  |  |  |                  |
| 28.3.   | ufpgmru86pytpggI FsuH5tSj hbpf<br>by8ii JsyPshSj hI mkkpdksdodBpka<br>ui rpy87Lpbfy9di 8by8ii t8suhj f8<br>5p9r8 \ |   |    | x | x |   |   |      |    |    |    |     |    |        |              | 87Lpkfyskj tF-y9<br>7 hv8i M |  |  |  |  |  |  |  |  |  |  |  |                  |
| 28.4.   | 8pl iDhsh tpgfj rpl t8tpgby8ii yu<br>I mkkpdkly9 kri 8puSj hdi 8tpg \  |   |    |   | x |   |   |      |    |    |    |     |    |        |              | 87Lpkfyskj tF-y9<br>7 hv8i M |  |  |  |  |  |  |  |  |  |  |  |                  |
| 28.5.   | sglofjfyfypkr8wy9 tFj 5n8tpg<br>kfoijsj r0d39tpgby8ii y86pytpg<br>gl FsuH5ty9 I mkkpdkjI FsuH89 \                  |   |    |   | x |   |   |      |    |    |    |     |    |        |              | 87Lpkfyskj tF-y9<br>7 hv8i M |  |  |  |  |  |  |  |  |  |  |  |                  |
| 28.6.   | dor8kshT mkkpdkSj hBpysk8e9<br>5p9shT\   |   |    |   | x |   |   |      |    |    |    |     |    |        |              | 87Lpkfyskj tF-y9<br>7 hv8i M |  |  |  |  |  |  |  |  |  |  |  |                  |

tr86t5n7h9atpgd3od391yv8i kpk6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

| fs9lrtr4pu7l@ ( F s; Fsgloftpgfhoupl7ulkr0i hji; \tkp9kri @pus; atfhoupisj F02.l j hatpgd3od39 y9 tpgScgtKpd7ulkr0i hji dotosj pl 4puktK17W Sj h; Kpg4pos7Py9douyibnsyl L tpgos9m fjh h y9 douyibvi i DhSj hdi 8o9a\ |              |   |   |    |   |   |   |   |   |    |    |    |    | kfoiyby8i j<br>Aypi tjpy 9<br>dtm tpg9pgE | 2ly. osf-ts7k<br>Agl Fsu h y9<br>dos47E | 6pi fjh<br>gokk18                 |  |  |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|---|---|-----------------------------------|--|--|
| ktr4pu   | suhs8hp AS5E |   |   |    |   |   |   |   |   |    |    |    |    |   |   |                                   |  |  |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$                                       | !%                                      |                                   |  |  |
| 29.1. s6kltkpkphpsj F0tjri abpl Bpy f0pk8i yp7Ty9 tpg77h5kdi 8 t tpgd3od39d7ulkr0i hji \   | x            |   |   |    |   |   |   |   |   |    |    |    |    |   |   | d7ulkr0i hji                      | @ kBp1C<br>dos47 A!E y9<br>7kKytFkktkpkhpoa<br>r6yT!) ypta |  |
| 29.2. di i uyl lse98xltpgfhoupl7ul kr0i y9 by8i itpgud99i yp7ly douyit h l zgn \   |              | x | x | x  |   |   |   |   |   |    |    |    |    |   |   | d7ulkr0i hji                      |  |  |
| 29.3. on h on pho8ht t ypl tjpy d7ulkr0i hji zsj F0i bi itpg y9 ouph7lyyil s7Pt7lyyil t h l zgn \  |              |   |   |    | x | x |   |   |   |    |    |    |    |   |   | d7ulkr0i hji                      | @ kBp1C<br>dos47 A@E                                       |  |
| 29.4. ouph7lyyil t7lyyil t h l zgn \   |              |   |   |    |   |   | x | x | x | x  | x  | x  | x  | x   | x                                       | d7ulkr0i hji                      |  |  |
| 29.5. 2l khj hdtk9uptaynkfoiy9 s5i it tpgosuvbupkpgsu4in W   |              |   |   |    |   |   | x | x | x | x  | x  | x  | x  | x   | x                                       | d7ulkr0i hji                      | fjhpl s6j hnj  |  |
| 29.6. os9m dt05in W y9 skft d ul9 f0od tpgtyi d7ulkr0i hji oka [ h k9i a \   |              |   |   |    |   |   |   |   | x | x  | x  | x  |    |   |   | -1 yv8i h h j py<br>-d7ulkr0i hji | @ kBp1C<br>dos47 A@E                                       |  |



tr86tβn 7h9atpgd3od391 yv8i Kp6pgnF S; ytpgktr4pukhpo2]1 py7T! Áj]nptatph7T!

\$"# ktr4putpg9pgkhpob y8i B6pytpgsth]bgfypkrñwy9  
ud9Dkri 4pukβoñ

tr86tβn 7h9atpgd3od391 yv8i Kp6pgnF

S; ytpgktr4pukhpo2]1 py7T! Áj]nptatpg7T!

tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T! Ajlrntatph7T!

| fs9lrtr4pu7T#)F 86pytpgtkp9kri @pu \ s; pi shkri @pusj F0Bpd7tpg; pknsyPt2]1py7T!  |              |   |   |    |   |   |   |   |   |    |    |    |    |     |   |   |                      |    |
|--|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|---|---|----------------------|----|
| ktr4pu   | gl Hsuh AS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby8iJ<br>Åypl tj py Ð<br>dtm tpg9pgÉ | 2ly.l osf:ts7k<br>Ågl FsuhyÐ<br>dos47É          | 6pi fh<br>gokak18    |    |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |   |   |                      | !% |
| 30.1. 8pl i)hkri @pu8Vlpkßyskj tF-<br>yÐ1 hv8i @t tpgsj gi yp7T<br>tr86t5n7h9atpgd3od391hv8i<br>k6pgnF Å2p2y.l tpgj hãpl t<br>j pyDydtk9 k...1..8 yÐ kfoiy<br>gj p4Bph t tpgfpi á p9tpgb4Y<br>8ääy tpgst hbdouy tpgd3od39<br>1 hv8i k6pgnF l nkpdkb4Y<br>8ääy i rpy8Vlp yÐ tlni á h8tpg<br>on h8nphÉ yÐ tkp9S; ytpg<br>ktr4pusj F0b48ääy kri @pu \ | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |   | 8Vlpkßyskj tF-yÐ<br>1 hv8i @                    | ¼ kBp1Ç<br>dos47 Å!É |    |
| 30.2. tpgon h8nph tpgb48ääy kri C<br>4pu yÐ tpgs67kkyftFk t kpsj h<br>7pt79yÐ t5nSdodoi bi tpgDy<br>S; ytpgktr4pusyPt2S; d syH \   | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x   | -d3oãpl tj py<br>-8Vlpkßyskj tF-<br>yÐ 1 hv8i @ |                      |    |
| 30.3. di.i uyV l se98XV y82sgk k hpoã pg<br>tkp983ðn h8nph gl Fsu h5f<br>sj F0loSrdorhrdy rpy s7ustp<br>khls62p4pt @pgDy t5n7h9ayP<br>t dtk9 k...1..8 \  |              |   |   | x  | x |   |   |   |   |    |    |    |    |     |   | 8Vlpkßyskj tF-yÐ<br>1 hv8i @                    | @ kBp1Ç<br>dos47 Å@É |    |

tr86t5n 7h9atpgd3od391 hv8i k6pgnF S; ytpgktr4pukhpo2]1 py7T! Ajlrptatph7T!

| fs9lrtr4pu7T#)F 86pytpgk9kri @pu \ s; pi shkri @pusj F0Bpl7tpg; p kndjst2]1 py7T!   |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |  |                   |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|----|---|--|-------------------|
| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     |    | k6oyby8i j<br>AypI tj py 8<br>dtm tpg9pgE       | 2y.l osf:ts7k<br>Agl Fsuh y8<br>dos47E | 6pi fh<br>gokak18 |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !% |   |  |                   |
| 30.4. sglofjy8 by8i j83kltkgI Fsh5t<br>j fBpyshltse95p9shT\   |              |   |   |    |   | x | x |   |   |    |    |    |    |     |    | 8Wlpk8yskj tF-y8<br>1 hv8i 8                    |  |                   |
| 30.5. os9ll 83kltk2prhj pyy8f8nH<br>j 8 y8 2jpv8j h7pt89y8t8n<br>7h9atpgd3od391 hv8i 8. os9ll<br>dtmro9pi 8j hrpykri @put8tpg<br>sx8 i os7py8ovp8oz rdyt8y<br>7h9a\ | x            | x | x | x  | x | x | x | x | x | x  | x  | x  | x  | x   | x  | 8Wlpk8yskj tF-y8<br>1 hv8i 8                    | @\$ kBp1ç<br>dos47 A! y8 @E            |                   |
| 30.6. os9ly y8by8i jtr86bnllonph<br>kLiltpgs8r 2Ztpgkpgsu8yij ha<br>rdy8tk.9 k...1.8 y8dtk.9r1p<br>D; 8y8 rdy8k8py8s98hsy8i pr<br>dtk.9j p7s7i \                    |              |   |   |    |   |   |   |   |   |    |    |    |    |     |    |   |  |                   |
| 30.7. sglof8ot83kltkpsj F0bs9lytpg<br>l hj 8uitpgd3od391 hv8i 8<br>k6pgnFsook.8j pgby82pi Y<br>Agr7p8tpgsdo8Bpkak.fypt88pka<br>h7w hE \                             |              |   |   |    |   |   |   | x | x | x  |    |    |    |     |    | -8Wlpk8yskj tF-<br>y8 1 hv8i 8<br>-s3physl p8pl | * kBp1ç<br>dos47 A!E                   |                   |
| 30.8. sglof8ot83kltkpsj F0bs9lykriç<br>4put8tpgsdo8Bpkai çpy87lpt8<br>tr86t3od391 hv8i k6pgnF \   |              |   |   |    |   |   |   |   |   |    | x  | x  | x  | x   | x  | 8Wlpk8yskj tF-y8<br>1 hv8i 8                    | * kBp1ç<br>dos47 A#E                   |                   |

tr86t7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T! Ajlrptatph7T!

| fs9lrtr4pu7T#) F 86pytpgk9kri @pu \ s; pi shkri @pusj F0Bpl7tpg; p kndsyPt@2]1py7T!             |              |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oyby8i J<br>Åypl tjgy Ð<br>dtm tpg9pgÉ | 2ly. l osf7ts7k<br>Ågl Fsh yÐ<br>dos47É       | 6pi fh<br>gokk18                             |  |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|---|--|--|
| ktr4pu  | gl Hsuh ÅS5É |   |   |    |   |   |   |   |   |    |    |    |    |     |  |   |  |  |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ | !%                                       |   |  |  |
| 30.9. tñiã h8tpg9lytjñ 2lypv4pkp<br>yÐ urpgnp2hgksj F0f hãr86T<br>onNonph \                     |              |   |   |    | x | x |   |   |   |    |    |    |    |     |  | 8Vlpkþyskj ðF-yÐ<br>1hv8iM                    |  |  |
| 30.10. byñi y8tr86onNonph<br>2lypv4pkp \  |              |   |   |    |   | x | x | x |   |    |    |    |    |     |  | 8Vlpkþyskj ðF-yÐ<br>1hv8iM                    |  |  |
| 30.11. sgloftpgd3od391 pyl ystopl<br>Bpykrdko yÐ tñiã y8i h8tpg<br>2ptñpta \                    | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |  | gj þph yÐ 1hv8iM                              |  |  |
| 30.12. tñiã 2sgk yÐ 86pytpgbyñi J<br>t@tpg4p0mnp/ldoBpkãemail<br>yÐ internet 77p9dtk.9 k...1..8 | x            | x |   |    |   |   |   | x | x |    |    |    |    |     |  | -8Vlpkþyskj ðF-<br>yÐ 1hv8iM<br>-s3physl pBpl | osf7t8Vlpud rpy<br>Åsrñfs9nrktr/<br>4pu7T@*É |  |
| 30.13. tñiã 86pytpgk9kri @pu<br>sjpl S; ðshñ7w hðysokttr/<br>iocc \                             |              |   |   |    |   |   |   |   |   |    |    |    |    |     |  | -8Vlpkþyskj ðF-<br>yÐ 1hv8iM<br>-d3oaypl tjgy |  |  |

tr86t5n7h9atpgd3od391hv8i kkp6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

| fs9trktr4pu7T#!F86pytpg2hmvltpgshlt7tflisypdtk9k18\86pytpg2]1pyj,b9syPt]lnptatphsglofftr86t\                      |              |   |   |    |   |   |   |   |   |    |    |    |    |     |  |  |   |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|---|----|
| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby8iJ<br>AypI tjpyD<br>dtmtpg9pgE | 2lyl osf7s7k<br>Agl Fsuh y9<br>dos47E                    | 6pi ffh<br>gokk18                       |    |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |   | !% |
| 31.1. oupodpgsgloff3phtprny9<br>yi86t]tpg;hdBpt@oic2p<br>2]1pyj,b9\   | x            |   |   |    |   |   |   |   |   |    |    |    |    |     |  | -3nFtrp6tpg<br>t5n7h9a<br>-ypl tjpyo8ht                  | dtm2lypvtpg<br>IOCC                     |    |
| 31.2. tpgby8i jctpg;hdBpt@oic2p<br>2]1pyj,b9\   |              | x | x | x  | x | x |   |   |   |    |    |    |    |     |  | -3nFtrp6tpg<br>t5n7h9a<br>-ypl tjpyo8ht<br>-d3oaypl tjpy |   |    |
| 31.3. tpgtkp9dto5in]3phtpgn\$uvl<br>shvlt]tpg;hdBpt@oic2]1py<br>j,b9s7Pt]douiyw.l SjhbpF;ha<br>rhy6ly9 rpyyly4pu\ | x            | x | x | x  | x | x |   |   |   |    |    |    |    |     |  | -3nFtrp6tpg<br>t5n7h9a<br>-ypl tjpyo8ht                  | tFk1 tpgultm<br>doitkpt5n7h9a<br>gj Bph |    |
| 31.4. ud9lt tpgby8i jctpg;hdBpta<br>@oic]uvl]hvk]hpo2]1py7T!A<br>jlnptatph7T!\                                    |              |   |   |    |   |   | x | x | x | x  | x  | x  | x  | x   |  | -3nFtrp6tpg<br>t5n7h9a<br>-ypl tjpyo8ht<br>-d3oaypl tjpy |   |    |
| 31.5. di.i uyl lse98x]tpgby8i jctpg<br>;hdBpt@oic]y9 tpgoyltpg<br>St hpi pri j8tpgdytpgby8i jct\                  |              |   |   |    |   |   |   |   |   |    |    | x  | x  |     |  | -3nFtrp6tpg<br>t5n7h9a<br>-ypl tjpyo8ht                  | # kBp1C<br>dos47 A!E                    |    |
| 31.6. sgloff]tpg8pl i]htpg9pg2pdtm D<br>2po8h y9 j]nltpgdytpg<br>d3od39\  | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |  | -3nFtrp6tpg<br>t5n7h9a<br>-ypl tjpyo8ht<br>-d3oaypl tjpy | @ kBp1C<br>dos47 A@E                    |    |

tr86t5n 7j9atpgd3od391 jv8i k6pgnF S; ytpgktr4pukjpo2]1 py7T! Aj jnptatph7T!

| fs9jrktr4pu7T#!F86pytpg2jmv/tpgsh7t7R fll syPt@dtk.9 k18 \ 86pytpg2]1 pyj b,9syPt@j jnptatphsglofjtr86T\  |              |   |   |    |   |   |   |   |   |    |    |    |    |     | k6oiyby8i j                 | 2ly.l osf'ts7k  | 6pi fih                     |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|-----------------------------|---|-----------------------------|----|
| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | Apyl tj py D<br>dtm tpg9pgE | Agl Fsuh y9<br>dos47E   | gokk18                      |    |
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |                             |   |                             | !% |
| 31.7. oupedpgsglof30007dytpgdi.i<br>uyllh7w hkbjgfBpygr 7p9tpg<br>tkp9oy8i arhj pykjpok.fyptg<br>yfl.0 Ad3odtjll o8jhrpt@<br>ypl tj py y9 ; hoduphgoka<br>tr86E \ | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |                             | -3nFtrp6tpg<br>t5n7j9a<br>-s3physl pBpl<br>-onpypl tj py<br>uptaiyw | \$ kBp1C                    |    |
| 31.8. tpgsglofjktkpkpshs; ytpg<br>ktr4pugokaypl tj py \   | x            | x |   |    |   |   |   |   |   |    |    |    |    |     |                             | -sh5p6tpgj py<br>t5n7j9a<br>-d3oaypl tj py                          |                             |    |
| 31.9. sglofjllur bdi uj rpyt5y7j9atpg<br>d3od391 jv8i k6pgnF \  |              |   |   | x  | x |   |   |   |   |    |    |    |    |     |                             | -8vlpk8yskj jF-y9<br>1 jv8i @<br>-s3physl pBpl                      | # kBp1CA2lypvV<br>tpgt@dkmE |    |
| 31.10. sbpHumby9 ; kua kpl dur bdi<br>uj rpytr86t5y7j9a1 jv8i @<br>k6pgnFl p9s7197pia\  |              |   |   |    |   | x | x | x | x | x  | x  | x  | x  | x   | x                           | -8vlpk8yskj jF-y9<br>1 jv8i @<br>-s3physl pBpl                      |                             |    |
| 31.11. tjriy8atpg8pk889 A7j1E<br>s; K9s7li f5upHtpgsh7t7R fll bdtP<br>uTl jup8i @\  | x            |   |   |    |   |   |   |   |   |    |    |    |    |     |                             | 3nFtrp6tpg<br>t5n7j9a   | dtm2lypv/tpg<br>IOCC        |    |

tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

fs9hirktr4pu7I#@f 86pytpgnshlt7RfVJ hrdytp2tpgsyPd3odtk9 \ s6tpgsnyphthf8yfa yD tpgdi.i uyl Lkri @put tpgby8i ytpgs; qkVb)npffjnpI \ sglof] Atkpgsnyplj hkboiyfjnpI sj F06s9ll doi bi tpgtpg9pg8k 1r2Ztpg1hv8i yD Sooo73nsyl L \ tjni atr86ud9DkboiykhpokboiyfjnpI s7Pi prtgn2pt8k9yF.I 0 sj F0f by8i doi bi tpgtpg9pg8k 1r2Ztpg \

| ktr4pu  | gl Hsuh ÅS5É |   |   |    |   |   |   |   |   |    |    |    |    |     | kboiyby8i I<br>Åypl tj py D<br>dtm tpg9pgÉ | 2yl osf-ts7k<br>Ågl Fsu h yD<br>dos47É | 6pi fh<br>gokk18                       |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|--|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |  | !% |
| 32.1. tjni a7k7uhdytpgshlt7RfVJ<br>lydoui8i; ytpgktr4pu2pbp7Y<br>4pu sj F06pypcptpgsglof]; ytpg<br>by8i ll mtkpdksj F06thpsbpl<br>s7P2pdouyvrhj pyrpytpgshlt<br>7RfVJ sj F02hvtpgdoi bi Y \ |              |   |   | x  |   |   |   |   |   |    |    |    |    |     |  | -c8tp yD 1 hv8tF-<br>-gi yp3pg2pi Y    |  |    |
| 32.2. oupptcpb8pys6dbpl doskiseD<br>y8 skg7pu yD 4pu7ya7y7p9<br>epl yD s6dbpl r6ytp2tpgsyP<br>i prdtk9fjnpI rpybto0t8ll p<br>82rpyf8upht8y7h9a \  |              |   |   |    |   |   | x |   |   |    |    |    |    |     |  | -c8tp yD 1 hv8tF-<br>-gi yp3pg2pi Y    | \$ KB1 (A23.2<br>yD 23.3)<br>dos47 Å!É |    |
| 32.3. tyni hthf8yfa sj hkboiy<br>fjnpI di8Bpybsup8v8bpl s6tpg<br>dot.i dos29É sj F07pvV tskgl<br>4pu yD 4pu7ya7y7p9syph \   |              |   |   |    |   |   | x |   |   |    |    |    |    |     |  | -c8tp yD 1 hv8tF-<br>-gi yp3pg2pi Y    |  |    |
| 32.4. 4pohthf8yfa 7p9syhs7PyD<br>tpgtkp9S; ytpg Å4É sj F06glof]<br>seD8k8y8j 8nj tpgdoi bi Y \  |              |   |   |    |   |   |   | x | x |    |    |    |    |     |  | -c8tp yD 1 hv8tF-<br>-gi yp3pg2pi Y    |  |    |

tr86t7jn7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

| fs9lrktr4pu7T##F tpgs6krp1gntrjb9s7Pshbnpr59pgsyPttdtk9skj jF-y9 1hv8i k onps3phsj Pjb9sj F0sthbshTtpgkjkj h fgpfgui rpy y9 tpgk1 tpgl p9<br>2li k7vyPd3o8; dt7p9bkasj F0ok7W4puDytpg; p k d j t tr86t7jn7h9atpgd391py7T! A®7p1gnçkrp1gntrDytpg77h5kdi 8gokakboiy fšupHfInhrlySryuywkrp1gntr/<br>Dydoi bi tpgb94pugol oins7Pt qgi yp3pg2pi Ytpgs6Bfpgn trshTpgd39c8ltptnph y9 s5i -dt@ \ 4putpy8i f0pkhpkshT yltpgDytpgs6kftkšgf \ |              |   |   |    |   |   |   |   |      |    |    |    |     |    |  |  |                   |
|--|--------------|---|---|----|---|---|---|---|------|----|----|----|-----|----|--|--|-------------------|
| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |      |    |    |    |     |    | kboiyby@iJ<br>AypI tjpy D<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl Fsuh y9<br>dos47E | 6pi fh<br>gokak18 |
|  | !            | @ | # | \$ | % | ¼ | & | * | ( !) | !! | !@ | !# | !\$ | !% |  |  |                   |
| 33.1. 6pyptpgl tFV Dn jptkrd ko<br>shbvpsj hrpy7lypt7y93p<br>sjpl os9 2pdtmrypl tjpy Sj h<br>k sdtpr tpgj Rypjok b33h5p6l<br>tpgg9 \   | x            | x | x |    |   |   |   |   |      |    |    |    |     |    | 3nFtrp6tpg<br>tjn7h9a                    | dtm2lypv/tpg<br>iocc                   |                   |
| 33.2. ouph3pg8p9b94pus; ytpgyI tr/<br>y9 i prj pys3physl pBpl skj j<br>tFy9 1hv8i M y9 ypl tjpy84p3<br>y9ulptgnškj jF-sj F0bs9<br>ypl tj pys3physl pBpl skj jF-<br>y9 1hv8i šj F0f h atpgd3od39<br>s3physl pBpl kpgsuLyBpyg9rpj<br>2p9ry \   | x            | x | x |    |   |   |   |   |      |    |    |    |     |    | 3nFtrp6tpg<br>tjn7h9a                    |  |                   |
| 33.3. ypl tj pys3physl pBpl skj jF-<br>y9 1hv8i k 8rpy4pgtF77h<br>5kdi 8fšupHtpgs; 09; pi ay9<br>kšpi 7lyyri d3od391hv8i k   |              |   |   | x  | x |   |   |   |      |    |    |    |     |    | -3nFtrp6tpg<br>tjn7h9a<br>-cptj Rypjtk.9 | TA                                     |                   |



tr86t5n7j9atpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1py7T!Ajlnptatph7T!

| ktr4pu  | gl Hsuh AS5E |   |   |    |   |   |   |   |   |    |    |    |    |     | kfoiyby@iJ<br>AypI tjgy D<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl Fsuh y9<br>dos47E | 6pi fh<br>gokak18 |    |
|---|--------------|---|---|----|---|---|---|---|---|----|----|----|----|-----|--|--|-------------------|----|
|   | !            | @ | # | \$ | % | ¼ | & | * | ( | !) | !! | !@ | !# | !\$ |  |  |                   | !% |
| 33.4. os9llsh5p6tpgj pydy3nftrp6Y<br>tpgt5n7j9Atpg2L s1T s6jBpl<br>tpgn8i 9a7Pd06py3nftrp6tpg<br>t5n7j9a\                         | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |  | 3nftrp6tpg<br>t5n7j9a                  |                   |    |
| 33.5. os9llb94pudouijwuj rpykjoa<br>tpgd3od391jv8i k6pgnF S; ytpgktr4pukjpo2]1py7T!<br>ypl tjgy3physl pBpl skj ztF-<br>y9 1jv8i k | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |  | 3nftrp6tpg<br>t5n7j9a                  | TA                |    |
| 33.6. ovkb94pud3od39goI oins7P<br>t8gi yp3pg2pi Ysj pl S; shjY<br>865j hBpysthpc8yPS; t7T(\                                       | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |  | 3nftrp6tpg<br>t5n7j9a                  |                   |    |
| 33.7. os9ll ypl tjgy D b94puc8j F0I<br>d3od39s3physl Bpl flnhrly<br>SrykpgsuUyW\  | x            | x | x |    |   |   |   |   |   |    |    |    |    |     |  | 3nftrp6tpg<br>t5n7j9a                  | TA                |    |
| 33.8. os9llb94pu D ypl tjgyckjpoa<br>d3od39ojnmd3odos47 \   |              |   |   |    |   |   |   |   |   |    |    |    |    |     |  | 3nftrp6tpg<br>t5n7j9a                  | TA                |    |

tr86t5n7h9atpgd3od391hv8i k6pgnF S; ytpgktr4pukhpo2]1py7T!Ajlnptatph7T!

fs9hrktr4pu7T##F tpgs6krp1gntrjb9s7Pshbnpr59pgsyPttdtk9skj,tF-y9 1hup8i onps3phsjPjb9sjF0sthbshTtpgkhokjh fgpfgui rpy y9 tpgk1 tpgl p9  
 2li k7vyPd3o8; dt7p9bkasj F0ok7W4puDytpg; pka; t8tr86t5n7h9atpgDy2]1py7T! A®7p1gnçkrp1gntrDytpg77h5kdi 8gokakboiy f5upHfjn,hrySryuywkrp1gntr/  
 Dydoi bi tpgb94pugol oins7PtWgi yp3pg2pi Ytpgs6Bfpgn trshTpgd3od39c8tptnph y9 s5i-hdt \ 4putpy8i f0pkhpkshT yltpgDytpgs6kftkbgf \

| ktr4pu   | gl Hsuh AS5E |   |   |    |   |   |   |   |      |    |    |    |     |    |  | kboiyby8i J<br>AypI tj py 8<br>dtm tpg9pgE | 2y.l osf-ts7k<br>Agl Fsuh y9<br>dos47E | 6pi fh<br>gokak18 |
|--|--------------|---|---|----|---|---|---|---|------|----|----|----|-----|----|--|--|--|-------------------|
|  | !            | @ | # | \$ | % | ¼ | & | * | ( !) | !! | !@ | !# | !\$ | !% |  |  |  |                   |
| 33.9. by8i tpgdi i uyl lse98WVhT<br>r89pgl p9suvVhVf5upHypI t<br>j pyc8t py9 1hv tF-y9 ypl t<br>j py 1hv8i thj py sj pl S; 8shT<br>dto5in WQoasj F06pypcpr89pg<br>7p9bkakrdkos7Py9 i yp7T<br>SjhBpytjni ay9 kbgf \ | x            | x | x |    |   |   |   |   |      |    |    |    |     |    |  | 3nFtrp6tpg<br>t5n7h9a                      |  |                   |
| 33.10. os9I dtm tpg9pggr Adtk.9<br>k18 y9 sh5p6tpgj pydtm<br>doItkpt5n7h9aj BphE khp0atpg<br>s6krp1gntr83physl pBpl<br>t5y7h9ay9 tpgd3od39gj Bph<br>k8hs7Pt8c8tpgj p4Bph \   | x            | x | x |    |   |   |   |   |      |    |    |    |     |    |  | 3nFtrp6tpg<br>t5n7h9a                      |  |                   |
| 33.11. os9I yltpgkrdko khpoa<br>khokjhS; 8Dyoupp8r 2Ztpg<br>y9 8k1r2Ztpg y9 sj F08j pH<br>dkpl sj pl ; 8h2pr.l onpkboiy<br>gj p4BphSj huptayij D7s7li \  |              |   |   |    |   |   |   |   |      |    |    |    |     |    |  | 3nFtrp6tpg<br>t5n7h9a                      |  |                   |