

INCOSAI XXII in Abu Dhabi, United Arab Emirates

On the occasion of INCOSAI XXII, which was held in Abu Dhabi, United Arab Emirates, from 7 to 11 December 2016, the new Secretary General of INTOSAI, Dr. Margit Kraker, was cordially welcomed to her new function. She underlined her willingness to make a positive and constructive contribution to the successful further development of INTOSAI.

The SAI of the United Arab Emirates under the leadership of its President, Dr. Harib Al Amimi, was an excellent host and organizer of this INTOSAI Congress, which takes place every three years and which, in addition to the traditional discussions in the plenary sessions, provided plentiful opportunities for individual talks and group discussions.

During INCOSAI XXII, the members of INTOSAI, which now has 194 full members, took numerous ground-breaking decisions, such as the:

- endorsement of the INTOSAI Strategic Plan 2017–2022, which envisages to put into practice, in a comprehensive, transparent and efficient way, the contribution of SAls to enhancing accountability and transparency in public administration for the benefit of citizens worldwide;
- endorsement of the revised Due Process for the INTOSAI Framework for Professional Pronouncements;
- endorsement of the INTOSAI Framework for Professional Pronouncements (IFPP), which comprises all INTOSAI products broken down by three categories: 1. INTOSAI Principles, 2. INTOSAI Standards and 3. INTOSAI Guidelines. The IFPP replaces the former ISSAI framework;
- creation of the Forum for INTOSAI Professional Pronouncements (FIPP), the INTOSAI standard-setting body, which revises and approves professional pronouncements, such as the ISSAIs, according to the Due Process;
- endorsement of 30 ISSAIs and 3 INTOSAI GOVs;
- appointment of the SAls of Ghana and Lithuania as INTOSAI's external auditors, who will audit the financial statements of INTOSAI in the General Secretariat in Vienna in early March 2017;

SAIs CONTACTS

Audit Department Jln.Menteri Besar, Berakas A Bb3910 Bandar Seri Begawan Tel: +673 (2) 38 05 76, 77, 78 Fax: +673 (2) 38 07 69 **National Audit Authority of Cambodia** #5, St. Duong Ngeab 3, Phoum Tektia, Sangkat Tektia, Khan Sensok, Phnom Penh, Cambodia Tel: +855-23-88 5900 Fax: +855-23-88 5900 **The Audit Board of the Republic of Indonesia** Jln. Gatot Subroto no 31 Jakarta Pusat Tel: +62 (21) 2554 9000 Fax: +62 (21) 572 0944 **State Audit Organization Of The Lao PDR** Nahaidiao Street, Prime minister' office area, Vientiane Municipality, Lao PDR, P.O.BOX 10067 **Office of the Auditor General of Malaysia** No. 15, Level 4, Persiaran Perdana, Presint 2, 62518 W.P. Putrajaya, Malaysia Tel: +60 3 88 88 97 00, 88 88 97 35 Fax: +60-3-88 88 97 01, 88883084 **Office of the Auditor General (OAG)** Office Building No. 12, Naypyitaw, Myanmar Tel: +95 - 67 - 407335 Fax: +95 - 67 - 407339 **Commission on Audit** Commonwealth Avenue, Quezon City, Philippines Tel: +632-931 92 20 Fax: ++632-931 92 32 **Auditor-General 's Office Singapore** 55 Newton Road 08-02 Revenue House Singapore 307987 Tel: +65 6355 4611 Fax: +65 6221 3185 **Office of the Auditor General of Thailand** Soi Areesampan, Rama VI Road Bangkok 10400, Thailand Tel: +66 (2) 2739018 Fax: +66 2 273 9693, 273 96 99 **Office of the State Audit of Vietnam** No. 111 Tran Duy Hung Street, Hanoi, Vietnam Tel: +84 (4) 6282 2151 Fax: +84 (4) 6282 2159



- endorsement of the reviewed INTOSAI Statutes, which brought about a closer alignment with the current structure, strategy and objectives in order to better meet the needs of its members and stakeholders;
- adoption of the SAI Performance Measurement Framework (SAI PMF);
- election of the following SAls as new or re-elected representatives in the INTOSAI Governing Board, which now consists of 20 members: Argentina, the Bahamas, Brazil, India, Peru, Portugal, the Russian Federation, Saudi Arabia and Samoa;
- creation of a Regional Forum for Capacity Development in the framework of the CBC (Strategic Goal 2);
- creation of a forum for the closer cooperation of SAls with jurisdictional competences;
- confirmation of the INTOSAI Community Portal with features such as communities of practice, blogs, chats, virtual meetings or interactive surveys; and
- approval of the 2017 priority theme "Implementation of the INTOSAI Strategic Plan 2017-2022 based on the Abu Dhabi Declaration, with particular focus on the 5 strategic cross-cutting priorities".

As regards Theme I of this year's INCOSAI, which addressed the contribution and the role of SAls with regard to reviewing and monitoring the implementation of the Sustainable Development Goals (SDGs), the Congress identified the importance of, and interest in, undertaking audit and review work on the SDGs, and, in doing so, through four different approaches. INTOSAI plans to provide regular feedback to its community on SDG-related audit issues, such as approaches, methodologies and results, in order to engage with,

inform and encourage SAls to do effective work in this area.

The Congress identified the following key objectives for the expert group to be addressed in the period leading up to INCOSAI XXIII in 2019:

- developing and delivering frameworks for implementing the four approaches based on SAls' initiatives, and a mechanism for monitoring progress and collecting information;
- supporting the production of high-quality SDG-related information through these frameworks, and its sharing within the SAI community; and
- ensuring effective relations with the UN and other external partners, including informative and accessible reporting and maximizing the value of future INTOSAI/UN symposia on the theme.

As regards Theme II of the INTOSAI Congress, professionalization, INTOSAI's members agreed upon the fact that a decisive contribution to improving professionalization requires a commitment from all parts of INTOSAI to grow the professional support available to all SAls and their staff, thereby enabling them to deliver timely, relevant high-quality products. INTOSAI is addressing this through three major initiatives:

- enhancing INTOSAI's standard setting;
- professionalization at global, regional and SAI levels; and
- rolling out the SAI performance measurement framework (SAI PMF).

On the last day of the Congress, the participants adopted the Abu Dhabi Declaration as the official final and outcome document.■

(Source: INTOSAI Website)

Mandalay Center of Myanmar Culture

Mandalay, as the center of Myanmar culture, was outstanding in the past, it holds the stage now; and it will continue to be a place of pride in the future. It is situated about 600 kilometers north of Yangon on the Ayeyarwaddy River, is, with about half a Million inhabitants Myanmar's second largest city.

Mandalay is the historical old capital, a capital of Myanmar culture, Buddhist Sasana and Myanmar traditional arts and crafts, with the life span of one hundred and forty two years, a city which abounds in historical sites, cultural memorials and Buddhist edifices. Accordingly, it is the richest historical landmark next to Bagan.

Despite the wonderful sound of its name, inviting associations to an archaic fairy tale kingdom, Mandalay is neither very old nor particularly beautiful. But Mandalay was the capital of the last independent Burmese kingdom, which in 1886 was finally conquered by British colonial forces.

The city was named after the Mandalay Hill, which is situated at the north-east corner of the present city. The hill has for long been a holy mount and it is believed that Lord Buddha prophesied that a great city, metropolis of Buddhism, would be founded at its foot. It was King Mindon who fulfilled the prophecy.

The city's layout of the construction is the same at that of the earlier Kingdom of Amarapura, and from the bird's eye-view, it has the structure of geographical squares and rectangular shapes, with streets and roads crossing one another at right angles. There are four parts dividing the city, namely, Ashpyin (East Part), Anok-pyin (west Part), Taung-pyin (southern part) and Myauk-pyin (Northern Part), with 54 plots.

At the time of building, the royal moat was 68.58m wide and 3.35m deep, and was fed with water from the Yadana Nadi, now called the Ye Ni Canal. In 1995 the moat was dug anew and the banks were laid neatly and firmly with rocks. There existed 20 gardens, a huge

earthen wall and 57 doors palace. There existed 5 bridges spanning over the moat and 12 bridges. At present, there are four spanning bridges, namely the U-hteik Bridge to the east the Kyaw Moe Bridge to the south, the Kye Mon Bridge to the west and the Lay Thein Bridge to the north.

When King Mindon passed away, his son King Thibaw ascended the throne, and in M.E 1247, Myanmar fell under the British colony. It was the old capital ruled by two successive kings the one where the last of Myanmar's monarchs reigned.

After the British had conquered Mandalay in 1886 they turned the royal palaces of Mandalay into their military headquarters and christened the complex Fort Dufferin.

During World War II the Japanese installed a military camp in the same place, which then was bombed by the allies until nothing was left of the ancient palace buildings.

Mandalay today is a striking phenomenon composed of modern and classic images with the ancient cultural beauty of the royal palace and the moat surrounding it, and the natural impressionistic beauty of the Mandalay Hill, harmoniously added with new architectural photography of modern houses and brick buildings.

The former palace ground is known by the name of Fort Mandalay. Of the ancient palaces a few concrete replica have been built and further reconstructions are being conducted.

If you take the time to explore, there is much to be enjoyed, including many temples, monasteries and markets, as well as great street food and panoramic views from Mandalay Hill (such as Kandawgyi Lake of Mandalay & Pyi Gyi Mon Royal Barge, Eindawya Paya Pagoda, The Maha Lawka Marazein Kuthodaw Pagoda, Shwenandaw Monastery, Mandalay Palace Moat and Wall, Zay Cho Market, Mandalay Royal Palace and so on.■

Source: www.myanmars.net



ASEANSAI

NEW S L E T T E R

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ASEANSAI Activities Report at the 51st ASOSAI Governing Board Meeting



The Audit Board of the Republic of Indonesia (BPK) hosted the 51st ASOSAI Governing Board Meeting in Bali, Indonesia from 13 to 14 February 2017. The meeting was opened by the Chairman of BPK, Harry Azhar Azis and attended by 11 SAls member of ASOSAI Governing Board, Audit Committee and the observer from China National Audit Office (CNAO), INTOSAI Development Initiative (IDI) and National Audit Authority of Kingdom of Cambodia.

Some of the issues discussed during the meeting are ASOSAI financial reports 2016, preparation of multi-year budget plan from 2018 to 2020, the report ASOSAI capacity development activities; progress reports ASOSAI strategic achievement in 2016-2021, ASOSAI Journal report, reports on ASOSAI cooperation with regional organizations, as well as reports of working groups and committees in ASOSAI.

In this occasion, ASEANSAI have the opportunity to promote the organization and activities ASEANSAI

(ASEAN Supreme Audit Institutions) in an Asian forum. Mrs. Som Kim Suor, Auditor General of Cambodia and Chairperson of ASEANSAI was delivered a speech to members of ASOSAI Governing Board on the activities report of ASEANSAI in 2016.

On her speech, Mrs. Som Kim Suor, conveyed the accomplishments made by ASEANSAI in 2016 related to (1) training and knowledge sharing (2) research project (3) ASEANSAI's meeting (4) communication and cooperation, and (5) publication of ASEANSAI. The highlighted activities in 2016, namely, the Long-term ASEANSAI Program on ISSAI

Implementation, Workshop on Audit of Health Service, Workshop on Public Private Partnership, Workshop on Audit of Public Procurement, research project and develop guideline on audit of revenue, developing the draft ASEANSAI strategic plan 2018 – 2021, signing the Protocol Amending the Agreement on the Establishment of ASEANSAI, cooperation with international organization, publishing newsletter and booth exhibition during the XXII INCOSAI.

At the end, Mrs. Som Kim Suor emphasized that the ASEANSAI will pursue the planned activities within the strategic plan and action plans of each respective committee. The new strategic plan for 2018 -2021 will focus on building capacity of members according to their needs as well as the new evolution especially on SAls' contributions to the UN's 2030 Agenda for Sustainable Development.

Also, stated that ASEANSAI is committed to support the ASOSAI's activities set out in ASOSAI's strategic plan 2016 – 2021.■

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NOTE FROM THE HEAD OF ADMINISTRATIVE FUNCTION



Dear Readers of the ASEANSI Newsletter,

In our current capacity as the Administrative Function of ASEANSI, the National Audit Authority of Cambodia (SAI Cambodia) is having a pleasure to present the first volume of the ASEANSI Newsletter for 2017.

As the first edition, the volume mentions some main events from January to March of 2017; starting from (1)ASEANSI Activities Report at the 51st ASOSAI Governing Board Meeting, (2)ASEANSI Activities Report for 2016, (3)The 8th ASEANSI Strategic Planning Committee Meeting on Developing the ASEANSI Strategic Plan 2018-2021, (4)Trilateral Cooperation Project on Supporting ISSAI Implementation in ASEAN Region, (5)The 51st ASOSAI Governing Board Meeting (Bali, Indonesia, 13-14 Feb. 2017), (6)INCOSAI XXII in Abu Dhabi, United Arab Emirates. In this edition, also, we would like to bring you the brief historical background of Mandalay, the center of Myanmar culture, which you could find in the Uniqueness column.

We hope all esteem readers enjoy reading the articles and find them useful to our community. We encourage all ASEANSI members to contribute article (s) or materials to the upcoming newsletter in order to make it a better platform for sharing professional experience and exchanging information.

Best regards,

CHEA SOPHAT

Head of ASEANSI Administrative Function
Director of International Relations Department
National Audit Authority of Cambodia

Address:
#5 Street Doung Ngeab 3, Sangkat Tekthla,
Khan Sensok, Phnom Penh, Cambodia
Email: cambodiaaseansai@gmail.com

ASEANSI Activities Report for 2016

ASEANSI has passed five years since its establishment. Over the years, there have been various activities undertaken with active participation and contribution from all members, in which some of them are supported by development partners.

During 2016, ASEANSI has organized many activities consisting of training and sharing knowledge forum. ASEANSI outstanding program, called Long-term ASEANSI Program on ISSAI Implementation (LTAPII), has entered into Phase 2. Under this phase, ASEANSI has conducted Audit Review Meeting in July 2016, aiming to review the result of pilot audit and discuss the difficulties as well as challenges faced during Phase 1 and Instructor's Design Meeting in November 2016 aiming to design the course material to be delivered in 2017.

Under the sharing knowledge activities, ASEANSI has conducted Workshop on Audit of Public Procurement in November 2016 using the guideline developed in 2015. Another activity held in 2016 was the development of guideline on audit revenue.

At international activities, ASEANSI has a privilege to present its achievement at the 50th ASOSAI Governing Board Meeting both in Thailand. Further, an opportunity to introduce ASEANSI to the INTOSAI community was held in the XXII INCOSAI Abu Dhabi by opening the ASEANSI booth exhibition. The booth aimed to display the profile of ASEANSI, its activities and its achievement.

Under the framework of cooperation with other stakeholders, ASEANSI continued its relations with development partner consisting of GIZ, World Bank, and ADB as well as other international organization such as Swedish National Audit Office (SNAO), ASOSAI, and INTOSAI Development Initiative (IDI). The outstanding ASEANSI achievement was the Grant Agreement signing with the World Bank on the area of establishment of ISSAI Facilitators Pool for ASEANSI.

In this opportunity, I would like to highlight the strategic changes of the ASEANSI organization structure. The signing of the protocol on amending the ASEANSI Agreement on 8 December 2016 in Abu Dhabi, United Arab Emirates, has brought ASEANSI into single and longer term Secretariat. It is expected that the new Secretariat will be a driving force for ASEANSI in managing all activities and the able to maintain the sustainability of ASEANSI activities particularly related to the cooperation with the external parties including to the ASEANSI Secretariat.

As the conclusion, I hope this report will provide an overview on the ASEANSI activities that undertaken during 2016.

ASEANSI Newsletter

Volume I, 2017

The 8th ASEANSI Strategic Planning Committee Meeting on Developing the ASEANSI Strategic Plan 2018-2021



In the framework of 2017 workplan of Strategic Plan Committee (SPC) in particular and ASEANSI as a whole, with the technical assistance by GIZ, the 8th SPC Meeting on developing the ASEANSI Strategic Plan (SP) 2018 – 2021 was officially launched in Bali, Indonesia on 16 February 2017.

The meeting was attended by technical level representatives from 07 SPC members, Executive Committee (National Audit Authority of Kingdom of Cambodia) and GIZ's experts. Especially, Honorable Dr. Harry Azhar Azis, Chairman of the Audit Board of the Republic of Indonesia (BPK) as the host SAI of the event, delivered a welcome speech and beat the opening gong in the opening ceremony.

On behalf of SAV's Auditor General as the Chair of SPC, Mr. Phan Truong Giang, Deputy Director General of International Cooperation Department, gave opening remarks in which clearly mentioned the objectives of the Meeting and developing the draft SP 2018 – 2021.

At the opening ceremony, Dr. Harry Azhar Azis emphasized the importance of developing the SP for new period while the SP 2014 – 2017 is coming to an end. He also gave prominence to improving SAI's capacity to enhance the accountable governance and benefit of citizens in each ASEAN country, and eventually in the ASEAN region.

Trilateral Cooperation Project on Supporting ISSAI Implementation in ASEAN Region

On 28 February 2017, the "Support to Financial Audit for the State Audit Organization of Lao PDR" officially launched its project Kick-Off Ceremony at Vientiane, Lao PDR. Through the Support to ASEANSI project, Germany has been facilitating the exchange of knowledge and experiences and as well as the implementation of International Standards of Supreme Audit Institutions (ISSAIs) to enable ASEANSI to fulfill its mandate as a regional association of SAIs in the region.

The GIZ regional project "Support to ASEANSI", which works with the regional organization of Supreme Audit Institutions (SAI) initiated the trilateral project (Lao-Thai-Germany) and fund it together with the Thailand International Cooperation Agency (TICA). Under the



(Source: ASEANSI Website)

Following the working agenda, the participants focused on discussion on finalizing relevant input materials for new SP development including survey questionnaire results, the 2015 – 2016 results report on ASEANSI SP implementation, ISSAI 12 Review, Benchmark with INTOSAI, ASOSAI SP in developing ASEANSI SP 2018 – 2021; SWOT analysis of ASEANSI SP 2014 – 2017 and particularly making contribution to the first draft SP prepared by SAV.

After 03 days of effective working (16 – 18 February 2017), with GIZ facilitators and experts' active support, the SPC members basically reached an agreement on strategic goals and objectives under the SP 2018 – 2021.



(Source: ASEANSI Website)

To follow up the results of the meeting, the SAV will closely coordinate with SPC members and GIZ to prepare the final draft of SP which to be submitted at the ASEANSI Senior Officials Meeting in August this year in Cambodia and for approval at the fourth ASEANSI Assembly in Nov in Laos. The SP 2018 – 2021 plays an important role as direction for ASEANSI's activities during the new period of time.

trilateral cooperation framework, the State Audit Organization (SAO) financial auditors of Lao PDR will carry out the activities with the support of Thai and German experts in the 3 mains areas within 2 years (2017-2018) in strengthening the capacity of junior financial auditors, Development of training curricular and courseware for junior financial auditors and Enhance the capacity of SAO training center and financial audit instructor.

On this project, Chair of Training Committee also invited as the Project Leader of Long-Term ASEANSI Programme on ISSAI Implementation (LTAPII) to attend the kick-off meeting and join the Project Steering Committee (PSC) as the member. PSC is an advisory body of the project to ensure successful implementation as a high level supervisory body to the project.

For the regional project the trilateral approach brings a lot of value added in terms of sustainability, effectiveness and efficiency.]

The 51st ASOSAI Governing Board Meeting (Bali, Indonesia, 13-14 Feb. 2017)

The 51st ASOSAI Governing Board Meeting (GBM) was held in Bali, Indonesia on 13-14 February, 2017. A total number of 69 delegates (Governing Board and Audit Committee member SAIs, and Observers) participated in the meeting and discussed key agendas for the ASOSAI.

The 51st GBM, hosted by the Audit Board of the Republic of Indonesia, adopted the reports on regular agendas, which include: the ASOSAI financial statement for FY 2016, formulation of the multi-year budget plan for 2018-2020, revised budget plan for 2017, the Evaluation for 2016 Annual Operational Plan, the 2017 Annual Operational Plan, ASOSAI e-Journal, and capacity development activities.

Along with the aforementioned regular agendas, the discussions of the GBM centered on the following issues:

1. Contribution to the SDGs in ASOSAI Strategic Plan for 2016-2021

In line with INTOSAI's efforts to contribute to the UN 2030 Agenda for Sustainable Development, the ASOSAI Strategic Plan Management Task Force (TF) decided to include the SDGs-related activities into the ASOSAI Strategic Plan.

More precisely, the TF decided to add in its 2017 Annual Operational Plan under the 'Strategic Goal 2 Enhance Knowledge Sharing among Member SAIs' that ASOSAI will start creating the Community of Practice (CoP) on the INTOSAI KSC -IDI Community Portal to intensify discussion on SDGs and carry out one activity in 2017. In addition, the ASOSAI GB decided to join the regional roll-out of IDI's SDG program.

2. ASOSAI-EUROSAI Cooperation

In regards to ASOSAI-EUROSAI Cooperation, EUROSAI shared the discussion of its GBM in 2016 with ASOSAI, proposing more practical cooperation framework and activities between the two Regional Organization by changing the scope of participants; frequency and mode of cooperation; and the utilization of the cooperation results.

Taking into account the ASOSAI GB's opinions, the Secretariat made the following suggestions for the ASOSAI-EUROSAI Joint Conference.

- The ASOSAI-EUROSAI Joint Conference keeps its regular periodicity of three years.
- The Conference is to be composed of various sessions designed for different levels of participants.
- Information and experiences that would help raise mutual understanding are to be shared as the first step to identify common interests and needs.
- Discussion should be held to draft a manual to prepare for ASOSAI-EUROSAI Joint Conference.

In addition, the ASOSAI GB agreed to the Secretariat's suggestion that the 3rd ASOSAI-EUROSAI Joint Conference be held in the first quarter of

2018. The venue of the Joint Conference is to be decided by the EUROSAI Governing Board.

3. Preparation for the 14th Assembly of ASOSAI in 2018

The date for the 14th ASOSAI Assembly was announced to be held 16-22 September 2018. The opening ceremony will take place on 19 September 2018 at Vietnam National Conventional Centre.

4. Matter of Recognizing ECOSAI as a sub-regional group of ASOSAI

As the Secretariat of ECOSAI, the SAI of Pakistan reported on recognizing ECOSAI as a sub-regional group of ASOSAI.

Heated discussion took place with many ASOSAI member countries expressing their opinions. Looking back upon the case of ASEANSI, the ASOSAI didn't have any rules and regulations governing the issue of recognizing a sub-regional organization and therefore, the ASEANSI cooperates with the ASOSAI and attends the ASOSAI meetings in the capacity of an observer. In this regard, the ECOSAI requested ASOSAI to grant it a status of observer to participate in the ASOSAI meetings and present a report on its activities on a regular basis. Since recognizing a sub-regional group is a matter involving revision of ASOSAI Charter as well as its Rules and Regulations, it was decided that the Secretariat will first carry out review on the ASOSAI Charter and regulations, and consult with the Board members to put up a written proposal at the next GBM for a final decision.

5. Nominating a candidate SAI for hosting the 15th Assembly and the Secretary General

The SAIs of the Philippines and Thailand informed the Secretariat of their intention to run for the host of the 15th Assembly to be held in 2021 while the SAI of China expressed its intention to run for the post of Secretary General for the period of 2018-2021.

As per the established selection procedures, the ASOSAI Secretariat asked the Board to contemplate the competency of the SAI of China for the post and the SAI of China was nominated as the candidate for the Secretary General.

Meanwhile, for the post of hosting the 15th Assembly, the SAI of Thailand was elected as the nominee by obtaining 9 votes. (The SAI of Philippines obtained 2 votes.)

6. Establishment of selection procedures for the ASOSAI Journal Editor

At the last GBM held in February 2016, it was decided that the ASOSAI Journal Editor sit on the ASOSAI Governing Board as an ex-officio member. The Secretariat raised suggestions on selection procedures of the ASOSAI Journal Editor and it was approved by the Board.

(Source: ASOSAI Website)