



▷ኩሩ◁ርርንሳዬ

Nunavut



2016 - 2017
▷ኩሩ◁ርርንሳዬ

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ՈՐԴՐԱԾԱԿ ԾՐԸՆԵԺՆԵԾՐԸՆԵ

וְאַתָּה

- a) στράγγιο, δύστραγγιο, κυρίως διάδραγγιο, μετρικός διάδραγγιος στραγγικός διάδραγγιος στραγγικός διάδραγγιος
διάδραγγιος, πρόδραγγιος, διάδραγγιος, διάδραγγιος, διάδραγγιος, διάδραγγιος;

b) ιδραγγικός στραγγικός διάδραγγιος λεπτομέτρηση διάδραγγιος ρυθμιστής διάδραγγιος στραγγικός στραγγικός στραγγικός

Աշուածիկներ

የፌርድ ተቋማ (2016-17)

- ԵՐԵՎԱՆԻ ՏՐԱԾԵԿԱՆ ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅՈՒՆ
 - ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅՈՒՆ

የፌርድ ተቋማ (2017-18)

- $b \neq 0$ \Rightarrow $\Delta = b^2 - 4ac < 0$, $\Delta < 0 \Rightarrow$ $x_1, x_2 = \frac{-b \pm \sqrt{-\Delta}}{2a} = \frac{-b \pm i\sqrt{\Delta}}{2a}$ (complex conjugate roots).
 - $\Delta = 0 \Rightarrow$ $x_1 = x_2 = \frac{-b}{2a}$ (double root).

የፌርድ ተቋማ (2018-19)

የኢትዮጵያ (2019-20)

የፌርድ ሰነድ (2020-21)



၃၄၄၄၄၄၄

۱، ۲۰۱۶ - لی ۳۱، ۲۰۱۷-لی.

ԵՀՏԸՆԴՀԵՐՆ ԱՎԱՋ ԺՄԱՆ
ԷԽԱՌԵՆԵԲՆ ՄՇԻԾԴԱՎԱՄԸ ԹԱՅՄԱԾ ՍՔԼԸՆՈՄՆ ԱՀԿՎԴՆԵՐՆ
ՍՔԼԵԺԿՐԱՄԱԳՆ



የኢትዮጵያ ፌዴራል
ክፍል

Digitized by srujanika@gmail.com

Gamma C دوران سیاره

სელიუსი

፲፻፲፭



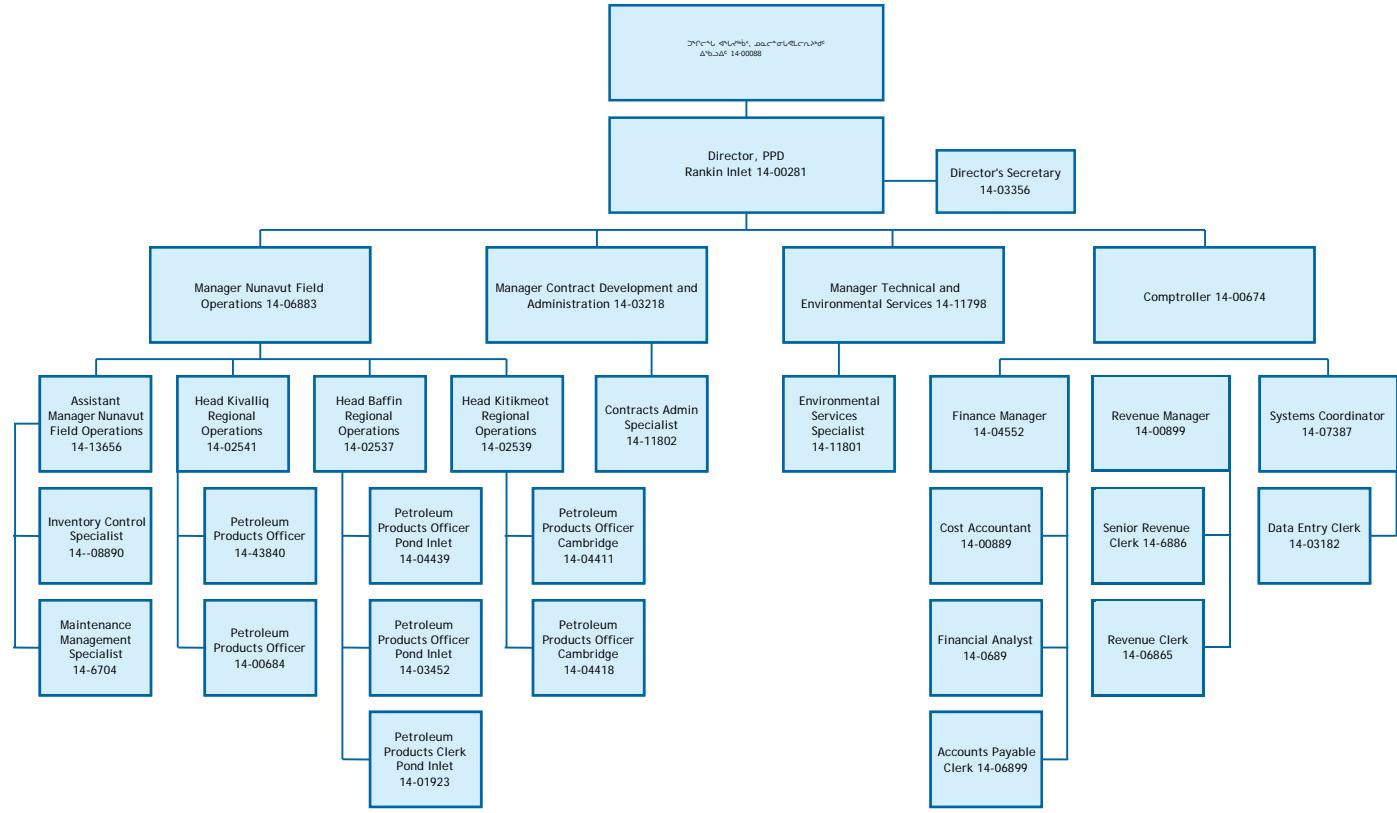
ርሃኩል

የኢትዮጵያ ከተማ

શાલ્યધારા માર્ગ

ԱՐԴՅՈՒՆ ԿՐՈՆԱԿԱՐԱ

ԱՐԴՅՈՒՆԱԿԱՆ ՀԱՅՐԾՎԱԾ



▷ፌፋ ስርጓሜ በፌዴራል የሚከተሉት ደንብ ነው፡፡

LPLኋናስኋር የዕለታዊ

፩፭፻ | ፪፭ እንደዚህ የፌዴራል ተመርሱ የፌዴራል ተመርሱ የፌዴራል ተመርሱ

Δσ-ς της στάθμης που έχει αποδειχθεί στην περιοχή της Κύπρου. Το 2016-Γ, η Δσ-ς στην περιοχή της Κύπρου είναι περίπου 100 μέτρα στην περιοχή της Κύπρου. Η Δσ-ς στην περιοχή της Κύπρου είναι περίπου 100 μέτρα στην περιοχή της Κύπρου. Η Δσ-ς στην περιοχή της Κύπρου είναι περίπου 100 μέτρα στην περιοχή της Κύπρου.

▷⁹b▷◁▷△⁹ ▷▷▷σ⁹▷c

Č̄b d̄ D̄r̄d̄r̄c Δ̄b̄b̄Δ̄l̄b̄Ūc̄c̄ D̄r̄d̄r̄c Δ̄b̄b̄Δ̄l̄b̄Ūr̄āσ̄b̄ Ūj̄r̄d̄b̄r̄Ūb̄ Δ̄j̄āāc̄r̄d̄r̄āσ̄b̄ D̄r̄b̄r̄d̄Δ̄c̄ D̄r̄b̄r̄d̄Δ̄σ̄ār̄āσ̄c̄

አዲስ አበባ የኢትዮጵያ ማኅበር ቤት የሚከተሉት ደንብ የሚመለከት ይችላል.

የኢትዮጵያውያንድ የሚከተሉት ስምዎች እና በአዲስ አበባ የሚከተሉት ስምዎች እና በአዲስ አበባ

THE JOURNAL OF CLIMATE, VOL. 19, 2006

2016-årgående, Dansk Kystcenter og Sten Fjord er en del af det samme selskab.



▷^{gb}◁◀_△^c σ▷◁◀^{gb}▷σ^a▷^c ▷◀◁◀^{gb}▷σ^a▷^c▷

2016-17-Г „ІІІ“-її „ІІІ“-її 19-го січня відбулося засідання Регіональної ради з питань освіти та науки Тернопільської області.

◀◀◀σ^c▶▶◀CΔ^c 2016-17-Γ

σ▷Δ⁹ΔΛΓ ΔΡ⁹ΓCC Δጀ⁹bΡRΔጀ⁹bC▷σ⁹ΓC

Διεύθυνση

συνέργεια στην περιοχή 2016-17

CRF-J, D⁶-R₂C₂G⁶d^c ΔL⁶bLyD⁶bLc⁶yL^c a^cddas^b ALC⁶yLs AP^ar^c Alubc/Ls^abg^b AP^ar^cCDLs^abg^b AG^ar^c M^aougL^b

P50 HEATING

P50 MOTIVE

P50 AVIATION

P50 NOMINATED

⁸ ወጪ የዕድገትን አያዝ ተከራካሪውን ስርዓት የሚከተሉትን ተግባራውን ማረጋገጫ ይችላል

JET A

***בנין ותיכונאות** אדריכלים ומעצבים | סטודיו צדקה ושות' | סטודיו צדקה ושות'

^ לְאַתָּה מִלְּעָנָכֶם אֲמֵרָה כִּי־בְּעֵד־זֹאת
^ לְאַתָּה מִלְּעָנָכֶם אֲמֵרָה כִּי־בְּעֵד־זֹאת

የዕድል ማርመራ የሚከተሉ በቻ እና የሚከተሉ በዚህ የዕድል ማርመራ የሚከተሉ በቻ እና

የመፈጸም የሚከተሉት ስርዓት ነው፡፡

- $\Delta P_C^{-1} \Delta^a \sigma^b$ $\delta b \Delta \lambda^c \sigma^d$ $\Gamma_P \Delta L_n \Delta C^a \sigma^b$ $\Delta C_C Y^c \sigma^d$ $\Delta C_S \sigma D \sigma$
 - $\dot{\rho} \Delta \lambda^a \sigma^b$ $\delta b \Delta \lambda^c \sigma^d$ $\Gamma_P \Delta L_n \Delta C^a \sigma^b$ $\Delta C_C Y^c \sigma^d$ $\Delta C_S \sigma D \sigma$;
 - $\Delta P_C^{-1} \Delta^a \sigma^b$ $\Gamma_P \Delta L_n \Delta C^a \sigma^b$ $\Delta C_C Y^c \sigma^d$ $\Delta C_S \sigma D \sigma$;
 - $\Delta P_C^{-1} C \Delta L \Delta^a \sigma^b$ $\Gamma_P \Delta L_n \Delta C^a \sigma^b$ $\Delta C_C Y^c \sigma^d$ $\Delta C_S \sigma D \sigma$; and
 - $\Delta \Gamma \Gamma \Delta \Delta^a \sigma^b$ $\Delta P_C^{-1} \Delta^a \sigma^b$ $\Gamma_P \Delta L_n \Delta C^a \sigma^b$ $\Delta C_C Y^c \sigma^d$ $\Delta C_S \sigma D \sigma$.

Δ⁹బକ୍ତ୍ୟାୟାର୍ଗ ଶେଷିଥିଲେ କାମିକାନ୍ଦୁରେ ପାଇଲା

የ፲፻፱፭ ዓ.ም. ከፃፈት ልማት በኋላ

ዕርሃዊ ክፍልናበያዎች ልቦւስናኔ ሰነድ የፌዴራል

▷ ፭፻፲፭ የፌዴራል ማስታወሻ በፊት ደንብ የሚከተሉት ነው

2016-17-Г Сдържането ще се провежда във вторник, 23-ти октомври 2016 г.
от 10 до 12 ч., в зала 1 на Училищният център за професионално обучение и квалификация „София“.

- $\Delta^a \cap \Delta^b \cap \Delta^c$ $\Delta^a \cap \Delta^b \cap \Delta^c = \Delta^a$; $\Delta^a \cap \Delta^b \cap \Delta^c = \Delta^a$
 - $5\% - \Gamma^b$ $\Delta^a \cap \Delta^b \cap \Delta^c = \Delta^a$ $\Delta^a \cap \Delta^b \cap \Delta^c = \Delta^a$ $\Delta^a \cap \Delta^b \cap \Delta^c = \Delta^a$

በበኩስና የሚከተሉት ስራውን አድርጋዊነት በመሆኑ የሚያሳይ ይችላል፡፡

▷ናብሩናርሱስናንጂ ልቦናየበበትናስና ብዕርናበት

ይፋብርድ>ስ> ከበኩረድ>ለኩፋሸኬ

Ճանաչումը կազմակերպությունների կողմէն կատարվել է 1990 թվականի հունվարի 1-ին ՀՀ օրենսդրության համաձայն՝ ՀՀ ազգային պատմական հուշահամարության համար և պատմական հուշահամարության համար պահպանության մասին օրենքում:

ՀԱՅԼԵՐՎԱՆ ՀՐԱՄԱՆ

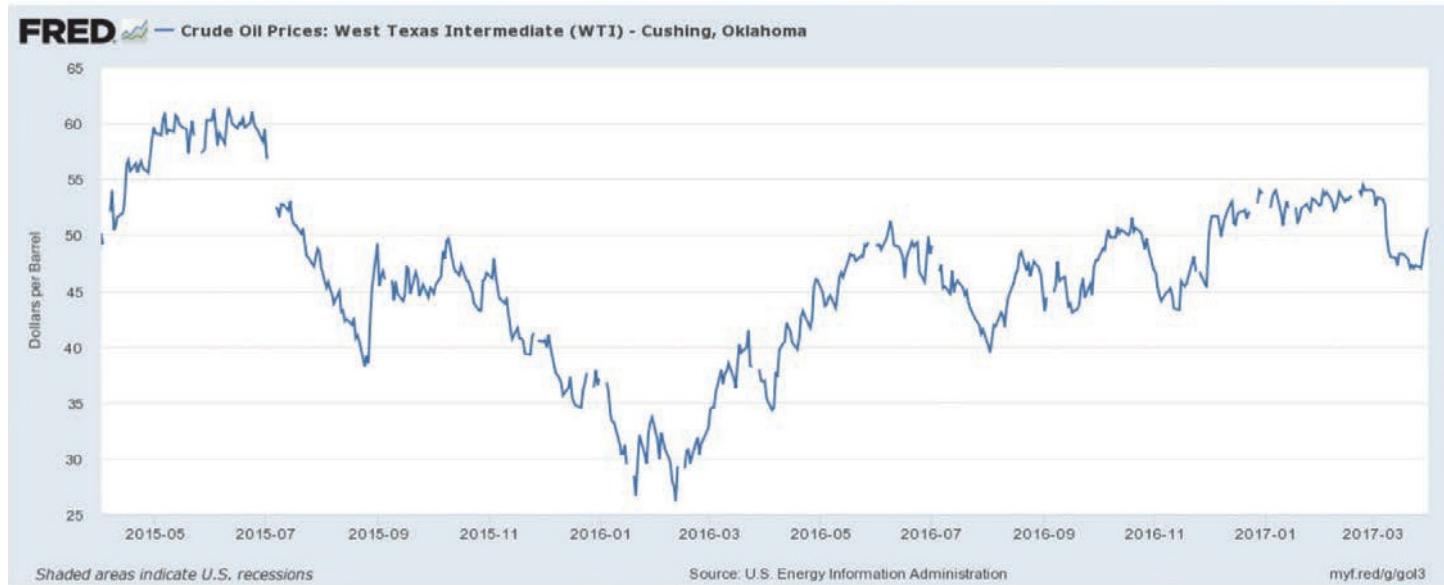
(**ԸՆԴՀԱՆՈՒՐ ԱՐԴՅՈՒՆԱԴՐԱՎԱՐ** “ԾՐԱԿԱԿԱՆ ԾՐԱՎԱՐ”)

- ▷Ρ▷δ▷c ▷δ▷b▷d▷c ▷λ▷α▷d▷r▷c ▷κ▷δ▷l▷σ▷b▷c ▷c▷d▷l▷c▷l, ▷j▷c ▷▷P▷δ▷b▷d▷c ▷c▷δ▷ρ▷a▷γ▷a▷σ ▷(▷δ▷e▷d▷-▷l▷c▷) ▷a▷P▷a▷σ▷b▷k▷l▷n▷d▷c▷r▷σ ▷σ▷d▷g▷l▷r▷σ▷b. ▷c▷a ▷λ▷l▷n▷d▷x▷g▷b▷c ▷u▷a▷g▷r▷c▷b ▷λ▷c▷-▷l▷c ▷d▷δ▷a▷γ▷l▷c ▷▷P▷δ▷σ▷c▷b ▷d▷δ▷σ▷c▷l.
 - ▷a▷P▷a▷σ▷b▷k▷d▷l▷s▷c▷c ▷▷P▷δ▷b▷d▷c ▷d▷δ▷b▷d▷c ▷a▷P▷r▷l▷s▷b▷c▷a▷σ▷b. 2016-17-▷, ▷δ▷b▷d▷c▷n▷l▷a▷b▷d▷c ▷a▷g▷d▷σ▷b▷r▷c ▷d▷δ▷j▷σ▷b ▷30-σ▷b ▷b▷l▷s▷b▷t▷r▷b▷l▷a▷γ▷a▷σ▷b ▷West Texas Intermediate (WTI), ▷c▷d▷a▷b▷c▷d▷c▷c ▷m▷a▷b▷d▷a▷g▷ ▷a▷P▷r▷l▷d▷r▷σ▷b ▷λ▷d▷a▷d▷r▷d▷a▷γ▷c ▷c▷d▷c▷n▷l▷r▷d▷c. ▷c▷a ▷a▷P▷g▷σ▷d▷r▷c ▷c▷d▷a▷d▷g▷c▷b▷r▷c ▷d▷δ▷a▷b▷c▷j▷a▷s▷m▷c, ▷δ▷b▷d▷c▷l▷a▷σ▷c ▷a▷P▷r▷l▷d▷r▷c ▷11%-▷b ▷d▷c▷l▷a▷σ▷b▷k▷d▷c ▷▷P▷δ▷b▷d▷c ▷κ▷δ▷l▷d▷c.
 - ▷δ▷b▷d▷c▷n▷l▷a▷b▷d▷c ▷d▷l▷c▷d▷n▷j▷a▷b▷d▷c ▷σ▷d▷a▷d▷b▷l▷n▷b ▷a▷P▷r▷l▷d▷r▷σ▷b ▷φ▷δ▷l▷c▷n▷a▷b▷d▷c ▷b▷l▷z▷a▷γ▷a▷σ▷b ▷c▷d▷a▷d▷g▷c▷r▷σ▷b ▷b▷d▷z▷l▷d▷r▷σ▷b ▷a▷P▷r▷l▷d▷r▷σ▷b ▷d▷b▷r▷b▷c▷l▷c ▷d▷δ▷j▷l▷c. ▷l▷a ▷λ▷a▷b▷p▷c▷d▷b▷c ▷d▷b▷d▷a▷b▷d▷c ▷u▷r▷d▷l▷σ▷c▷l▷c ▷u▷l▷d▷l▷d▷r▷l▷r▷l▷l▷g▷a▷c ▷a▷l▷d▷c▷l▷n▷b ▷d▷a▷b▷b▷d▷c▷l▷c ▷d▷b▷d▷a▷b▷d▷c ▷a▷P▷r▷l▷d▷r▷σ▷b ▷d▷δ▷j▷l▷c ▷c▷d▷a▷d▷g▷c▷b▷l▷c ▷c▷b▷σ▷a▷l▷c ▷d▷b▷d▷a▷b▷d▷c ▷d▷δ▷j▷l▷c ▷a▷P▷r▷l▷d▷r▷σ▷b.

ՃՇՀԾՇՎՑ ներքին օրենսդրության կազմության վեհական պատճենը՝ ՀՀ Հանձնաժողովը գործություն է սկսել 2017 թվականի հունվարի 1-ի օրը:

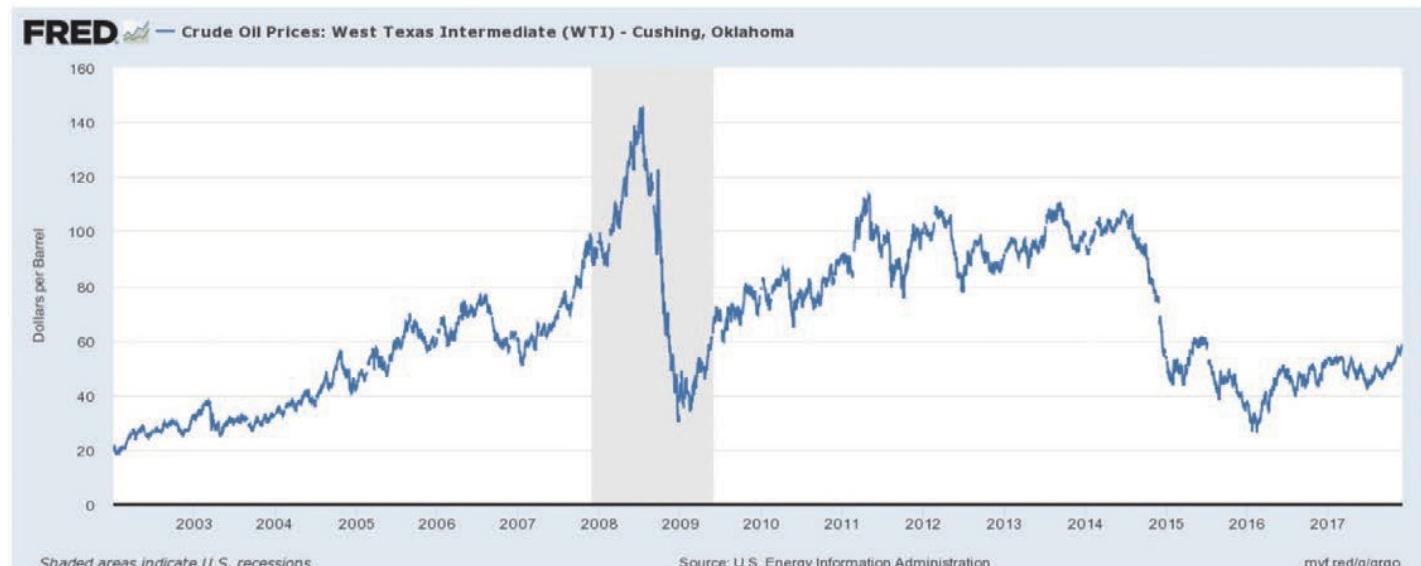
WTI 僪儏乕儉僨價僕僥傿傾 US\$47.73 6.1% 2017, 6.1% 2017, 6.1%

WTI - Δ<>▷≤ 1, 2015 - ↳≤ 31, 2017



ერთობა 2016, დაწყებულები ცეკვისარები ხელსაჭირო ხდება კინ კინ 2017. დაწყებულები დაწყებულები გვიან 2015 დაწყებულები 2016:

- የፌዴራል 14, 2015: σ▷ልኩርና 45,000,000 L Jet A-1
 - ከፌዴራል 12, 2016: σ▷ልኩርና 21,500,000 L Premium Unleaded Gasoline
 - እንዲሁ 11, 2016: σ▷ልኩርና 50,000,000 L Ultra Low Sulphur Diesel
 - ወጪ 8, 2016: σ▷ልኩርና 40,000,000 L Ultra Low Sulphur Diesel



▷ፌፋ ማኅበር አርፈውን በኋላ ማኅበር የፌፋ ማኅበር

▷ፌፋ ማኅበር በኋላ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

1. ስኑት, ለጠቃሚነት 92 octane ማሮስር, አርፈውን በኋላ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

2. Jet A-1 ንብረት ማኅበር ማሮስር አርፈውን በኋላ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

3. ንብረት ማኅበር ማሮስር አርፈውን በኋላ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

4. ማሮስር ማኅበር ማሮስር, ለጠቃሚነት ultra-low sulfur diesel (ULSD), አርፈውን በኋላ ማኅበር የፌፋ ማኅበር

5. ማሮስር ማኅበር ማሮስር አርፈውን በኋላ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

▷ፌፋ ማኅበር በኋላ ማኅበር

▷ፌፋ ማኅበር ማሮስር ማኅበር በኋላ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

2016-ዚ በAlberta, ማሮስር ማኅበር የፌፋ ማኅበር Intertek Testing Services- የፌፋ ማኅበር የፌፋ ማኅበር

▷ፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

በገዢ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር የፌፋ ማኅበር

▷ፌፋ ማኅበር የፌፋ ማኅበር /CGSB ማኅበር የፌፋ ማኅበር

ማኅበር የፌፋ ማኅበር	3.517-2007	ማኅበር የፌፋ ማኅበር - Cloud Point -43C ማኅበር - 100pS/m minimum @ 4C Cetane ማኅበር ASTM D613 የፌፋ ማኅበር
ማኅበር	3.517-2015	
ልኩክንስ ስኑት	3.5-2011 አድራሻ # 2	Grade 3, Class D Antiknock Performance - minimum 92 Vapour Pressure - minimum 95kPa Oxygenates - Δጥቅምት ማኅበር, MTBE ማኅበር የፌፋ ማኅበር
ሕብረት ማኅበር	3.23-2012 አድራሻ # 2	Type - ንብረት ማኅበር Jet A-1 ማኅበር የፌፋ ማኅበር - minimum 250pS/m minimum @ 4C

▷ፋይኑስና ልማር

▷ናብ ስራውን የሚያስተካክለውን የሚያጠቃል ተስፋዎች እንደሆነ የሚያስተካክለውን የሚያጠቃል ተስፋዎች እንደሆነ

በብኩልና የፌዴራል ስርዓት በመስጠት እንደሆነ የሚያስፈልግ ይችላል፡፡

፳፻፲፭ ወርቅናዎች ከፃ፻፲፭ ዓ.ም

($\nabla^2 \psi \nabla \psi$ - $\lambda \psi^2$)

የፖ.ሪ.ሪ	P50-HTG	P50-DSL	P50-AVN	ሸ.ሪ	100LL	የፖ.ሪ.ሪ	JET A1
ፋይናርድ							
Δነርብ	\$ 101.8	\$ 116.7	\$ 138.9	\$ 111.6		\$ 800.0	\$ 152.7
፩ስናኬ	101.8	116.7	138.9	111.6		800.0	152.7
ገንዘረርር	101.8	116.7	138.9	111.6		800.0	152.7
፩ግናሽኑ	101.8	116.7	138.9	111.6		800.0	152.7
Δብአዲኝ	101.8	116.7	138.9	111.6		800.0	152.7
፩ብራትና	107.0	121.4	145.0	115.5		800.0	157.3
፩ብራትና	107.0	121.4	145.0	115.5		800.0	157.3
ሮፕር	101.8	116.7	138.9	111.6		800.0	152.7
የሙሉል	101.8	116.7	138.9	111.6		800.0	152.7
፩ስናኬ	101.8	116.7	138.9	111.6		800.0	152.7
የሙሉል	101.8	116.7	138.9	111.6		800.0	152.7
የሙሉል	101.8	116.7	138.9	111.6		800.0	152.7
የፖ.ሪ.ሪ							
፩ግናሽኑ	\$ 98.8	\$ 114.0	\$ 144.0	\$ 110.0	\$ 182.0	\$ 800.0	\$ 148.9
፩ስናኬ	98.8	114.0	144.0	110.0	182.0	800.0	148.9
Δነርብ	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና	98.8	114.0	144.0	110.0		800.0	148.9
፩ብራትና							
፩ብራትና	\$ 107.0	\$ 121.4	\$ 145.0	\$ 115.5	\$ 190.0	\$ 800.0	\$ 157.3
፩ብራትና	107.0	121.4	145.0	115.5	190.0	800.0	157.3
፩ብራትና	107.0	121.4	145.0	115.5		800.0	157.3
፩ብራትና	107.0	121.4	145.0	115.5		800.0	157.3
፩ብራትና	107.0	121.4	145.0	115.5		800.0	157.3

◀Բարսեղյան Հայոց պատմության համար կազմակերպված առաջնահամար կազմակերպության կողմէն կազմակերպված առաջնահամար կազմակերպության կողմէն

፳፻፭፲ ዓ.ም.ኬዳደር ለ. 31, 2017

መዕስ ልምሮች እና ትርፍ ደርሱ ማረጋገጫ (min 92 Octane), መዕስ ገንዘብ ልምሮች የሚከተሉት ቅዱስ የሚከፈልጋል (87 Octane)

የዚህ ሰነድ በፌዴራል የሚሰጠውን አገልግሎት እና የሚከተሉት የሚመለከት ስም ነው (የፌዴራል የሚመለከት ስም 30, 2017)

σ▷δ◁c◁Δc ▷c◁r◁Δc Δp◁r◁c σo▷r◁Γ λr◁r◁c Δc◁c◁b◁r◁b
b◁c◁Lσ◁b:

- ▷ dLΔ°σc^b ▷ργL▷cC^c bULγL^a ▷
Λc^bC^b:
a. ▷^bγLΔ^c ▷ρ^aγ^c, ▷L
b. ▷^bγLc^bC^b▷σ▷^c ▷ρ^aγ^c
 - ρa▷Lc▷^aγ^c Δb▷c▷^aγ^c
 - Δ▷^aγ^c C^bγL▷γ^c
 - ρa▷L C^bγL▷U
 - L▷^ab^bd^aσ C^bγL▷U

▷^adLΔ^aσ▷šrcC^{ab} (WA) ▷^{ab}μ▷j<▷ρ^aš_j

የዕለታዊ የሆኑ ስርዓት

የዕለታዊ ሪፖርት የሚከተሉትን አጭር ተስተካክል ይችላል፡፡

የኢትዮጵያ ሌሎች በኋላ እንደሆነ የሚከተሉት ደንብ የሚከተሉት ደንብ

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ፋይናገሮስ ወልደ ቅዱስ

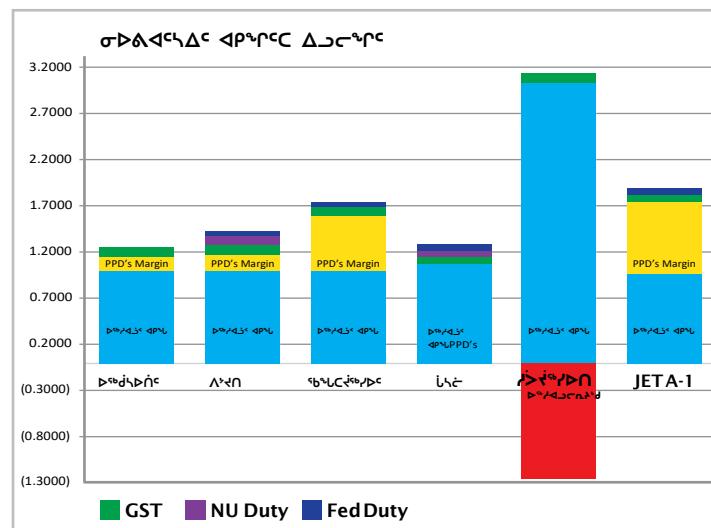
***የፌዴራል:** ማጠቃሚነት የፖ.ሪ. \$2,000 የየነፃፃት ትርጓሜ የፖ.ሪ. \$500



▷ፌፋ ማረጋገጫውን በታች እና ስራውን የሚመለከት

Δελτίον της Επιτροπής

ପାଇଁ କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା କିମ୍ବା





ΔΔΔ^bb▷Δ^ab'LTσ^b ▷^ab'g^ab▷g^c

ዕዲወንድ ደናብኩል በስራው እና የሚከተሉት ስምዎች

- $b^a \cap c^b \subset \sigma^{ab}$
 - $\cap P^a \cap Q^b$

- $\sigma \in C \triangleleft b$
 - $\Delta \subseteq C \setminus b$
 - $b \subseteq C \setminus b$

▷ናብናብ▷በበ▷እናገድር የናኑንደር እናገድር እናገድር

ԱՅս հայտնի պատճենը հայտնաբերվել է 1992 թվականի հունվարի 15-ին՝ Հայաստանի Հանրապետության մայրաքաղաք Երևանում:

የት, ገብረመድና ልምሮ ነው እና የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል \$700,000 (2015-ገብረመድና ልምሮ ነው እና የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል) ማስቀመጥ ይችላል እና የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል 6-8 ለነጂ ለማቅረብ የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል የሚከተሉ በፌዴራል 15-20 የሚከተሉ በፌዴራል.

▷ፌፋፌፋ▷ስር ዓፋ▷አፋፌፋ▷ስር

$$L^a \cap L^b = L^{a+b}$$

የጥናት በቅርቡ የሚከተሉ ስምምነት እንደሆነ የሚያስፈልግ ይችላል፡ ይህም የሚከተሉ ስምምነት እንደሆነ የሚያስፈልግ ይችላል፡ የጥናት በቅርቡ የሚከተሉ ስምምነት እንደሆነ የሚያስፈልግ ይችላል፡ የጥናት በቅርቡ የሚከተሉ ስምምነት እንደሆነ የሚያስፈልግ ይችላል፡

- **baCLF** <EMAIL> հՀԱՏՎԵԼ ԼՇԵՔՎԵՆ
 - **baCLF** >Gamma\$domain.com ԼՇԵՔՎԵՆ, 2001
 - ՃՎԳՎԵՐԸ **baCLF**
 - **baCLF** ΔΡԸՑԱԾԼՈՎՄԵՆ 2010
 - ՎԵՐԱԿԱԾԼՄԵՆ ԼՇԵՔՎԵՆ

ዕዲሁም ለፍጥነት ተስተዋል እና የዕቅድ

Lecture 1

$\sigma \triangleright \Delta^{\text{ab}} C \triangleright \Delta^{\text{ab}} C \sigma^{\text{b}}$ $\sigma \cap \triangleright^a \sigma \triangleright^c$

Ճյառաշալութեան համար կատարված աշխատանքների արդյունքում պահպանային աշխատանքների առաջնային գործությունները կատարվել են 1999-ից և 2016-ի ըստ աշխատանքների առաջնային գործությունները՝ կատարվել են 2016-ից և աշխատանքների առաջնային գործությունները՝ կատարվել են 2016-ից:

$\sigma \Delta^a \sigma^{-1} \Delta^b \sigma^{-1} \Delta^c \sigma^{-1} \Delta^d \sigma^{-1} \Delta^e \sigma^{-1}$

ՀԿԼՌԴՈՅԸ <ԳԵՐՋԻՆ> ԶԱՅՆՈՒԹՅՈՒՆ

የብሔሮች ሰነድ የሚከተሉትን በቻ እንደሚከተሉት ይመለከታል፡፡

Կառավարությունը պահպանում է ՀՀ կառավարության պատճենագիրը՝ պահպանագործության մեջ և պահպանագործության առաջարկություններում:

ᐊጀ ዘጀጀ	መጀመሪ	ለተስተካክ ምርመራዎች	በየሚከተሉት ማመልከታቸው ለመ
2021	IQALUIT	Δ	Δ
2022	POND INLET	Δ	ፈጀጀርና
2023	ቴጀጀርስላይ	Δ	ፈጀጀርና
2024	፩ጀጀር፻፭	Δ	ፈጀጀርና
2025	፩ጀጀር፻፮	Δ	ፈጀጀርና
2026	፩ጀጀር፻፯	Δ	ፈጀጀርና
2027	በየሚከተሉት ማመልከታቸው	Δ	ፈጀጀርና
	፩ጀጀር፻፱	Δ	ፈጀጀርና
2028	፩ጀጀር፻፲	Δ	ፈጀጀርና
	፩ጀጀር፻፳	Δ	ፈጀጀርና
2029	፩ጀጀር፻፴	Δ	ፈጀጀርና
2030	፩ጀጀር፻፵	Δ	ፈጀጀርና

*ፈጀጀርና ሰነዱ ስንጠረዥ ለመስማት በሚከተሉት ማመልከታቸው ለመ



ՀՀՈՐԵ ԿԱՇՎԱՐԵՎ ՈՒՂԻՋԾՎԱԼԵՎ (EPCOs)

2016-17-ዓ.ም. ዓዲስ ስራዊሮ ሲታል በዚህ የሰነድ እና የመረጃ የሚያሳይ ይችላል፡፡

አዲስ አበባ ቤትና ማኅበር የሚከተሉት ስልጣን አለመት ነው፡፡

Δημόσιος Εργαζόμενος στην Επίτροπο της Κοινωνίας για την Ανάπτυξη και την Εργασία, ο οποίος διέπει την πολιτική της ΕΕ για την ανάπτυξη και την εργασία, με στόχο την αύξηση της απασχόλησης και την αύξηση της απόδοσης της οικονομίας. Το Σταθεροποίηση της Εργασίας στην Ευρώπη προβλέπεται να γίνεται στα πλαίσια της Ευρωπαϊκής Ένωσης, με στόχο την αύξηση της απασχόλησης και την αύξηση της απόδοσης της οικονομίας.

በዚህ የሚገኘውን ስምምነት በመሆኑ እንደሚታረም ይህንን ስምምነት ተከተል ይችላል፡፡

* ନେପାଲ ରାଜ୍ୟ ଏକ୍ସାର୍ଟିକ୍ ଲିମଟେଡ୍ EPCO-ରୁ, ଲକ୍ଷ୍ମୀଶ୍ଵରଙ୍ଗଳ୍ଲା

* በየወጪ እና የሚከተሉ ደንብ የሚያስፈልግ ይችላል

১০৮

2016-17-ஆம் கல்வி மற்றும் பள்ளிகளில் நடைபெறும் தொழில்களை விடுதலை அனுமதி செய்து விடுவதே இந்த நோக்கமாக இருக்கிறது.

መርሃኑና ሆኖም የሚከተሉት በቻ እንደሚገኘው የሚከተሉት ደንብ የሚያስፈልግ ይችላል፡፡

$\Delta^{\text{gb}} \supset \Delta^{\text{g}} \supset \Delta^{\text{c}}$ $\Delta^{\text{gb}} \supset \Delta^{\text{g}}$

2016-17-Γ, 24-σ^b ▷ϊ_βγ_ασ^b dα_βγ_α ▷ϊ_βγ_ασ^c ▷ϊ_βγ_αγ_αγ_βσ^c ▷ϊ_βγ_αγ_αγ_βσ^c. Δ_β^aα_β ▷ϊ_βγ_ασ^b ▷CD_{γ_β} dα_βγ_α ▷Γ_βγ_αγ_βγ_α σ^c γ_βΔ_β^aσ^c.

Հայաստան 160-ը Եղանակը Եղանակը դեմք ուղարկվելու 2016-17, 24 դեկտեմբերի

የየደንብ ማኅበርና ደንብ ደንብ	የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ
የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ
የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ
የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ
የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ	የየደንብ ማኅበርና ደንብ

8



2016-17-ፌዴራል, የፌዴራል ሰነዶች ቅድሚያ የፌዴራል 480-σት ክፍርድ ሰነዶች ቅድሚያ የፌዴራል

፳፻፱፭-፲፲፱፭, ማመልከት የፌዴራል በፌዴራል 480-ው ንብረት የሚገኘው \$241,085. የፌዴራል የፌዴራል በፌዴራል

- 72 $\text{``b'CD}\Delta^c + 1$ Quatrex $\triangleright^{\text{``b'}}$ $\triangleright^{\text{``b'}}$ $\triangleright^{\text{``b'}}$
 - 288 $\text{``b'CD}\Delta^c + 14$ 1,000-L $\triangleright^c + 6$ Quatrex \triangleright^c $C_2\Delta^c$; $A^L C$
 - 92 $\text{``b'CD}\Delta^c + 1$ Quatrex $\triangleright^{\text{``b'}}$ $d\Delta^c$ $\triangleright^{\text{``b'}}$

- $\#b^4C^4D^4L^4$ $\Delta L^4 \#b^4L^4 \#b^4C^4$, $\#b^4D^4 \#b^4C^4$ $\wedge D^4 \wedge$ $\#b^4 \wedge$ $\#b^4C^4 \#b^4D^4 \#b^4L^4$ $\Delta L^4 \#b^4C^4 \#b^4D^4 \#b^4L^4$;
 - $\#b^4C^4D^4L^4$ $\wedge \#b^4C^4 \#b^4L^4$ $\Delta L^4 \#b^4C^4 \#b^4D^4$, $\#b^4C^4 \#b^4L^4 \wedge \#b^4D^4$, $\#b^4 \wedge$ $\#b^4C^4 \#b^4D^4 \#b^4L^4$; $\#b^4L^4$
 - $\#b^4 \#b^4C^4 \#b^4L^4$ $\#b^4 \#b^4C^4 \#b^4L^4$ $\Delta L^4 \#b^4C^4 \#b^4D^4$ $\Delta D^4 \#b^4C^4 \#b^4L^4$ $\Delta L^4 \#b^4C^4 \#b^4D^4$ $\Delta D^4 \#b^4C^4 \#b^4L^4$; $\#b^4$

ძმენის შესახვა და მიზანური მიმღების გადასახვა

- $\Delta D C \subseteq L \Delta D \sigma^c \supseteq \Delta C D \sigma^{cb}$;
 - $\Delta D C \subseteq L \Delta D \sigma^c$;
 - $\Delta D C \subseteq L \Delta D \sigma^c \quad \text{и} \quad \Delta D \sigma^c \subseteq \Delta C D \sigma^c$;
 - $\Delta C \subseteq \Delta C \subseteq L \sigma^{cb} \quad \Delta \sigma \Delta D \Gamma$;
 - $\Delta C \subseteq L \Delta D \sigma^c \quad \Delta C \Delta D \sigma^c \Delta D \sigma^c \Delta \sigma^c L \subseteq$;
 - $\Delta D C \subseteq \Delta \sigma^c \sigma^c \quad \Delta C \Delta D \sigma^c \Delta D \sigma^c \Delta \sigma^c L \subseteq \Delta D \sigma^c$;
 - $\Delta D \sigma^c \Delta \sigma^c \subseteq \Delta C \Delta D \sigma^c \Delta D \sigma^c \Delta \sigma^c L \subseteq \Delta D \sigma^c$;
 - $\Delta D \sigma^c \Delta \sigma^c \Delta D \sigma^c \Delta D \sigma^c \Delta \sigma^c L \subseteq \Delta D \sigma^c$;
 - $\Delta D \sigma^c \Delta \sigma^c \Delta D \sigma^c \Delta D \sigma^c \Delta \sigma^c L \subseteq \Delta D \sigma^c$;
 - $\Delta D \sigma^c \Delta \sigma^c \Delta D \sigma^c \Delta D \sigma^c \Delta \sigma^c L \subseteq \Delta D \sigma^c$;
 - $\Delta D \sigma^c \Delta \sigma^c \Delta D \sigma^c \Delta D \sigma^c \Delta \sigma^c L \subseteq \Delta D \sigma^c$;

በኢትዮጵያ

ԱՐԴԵԼՆԱՀՅԱ ՃԱՌԱՆԼԱՎԿԱ

‘boΔooריאוσoo אוCoכoΔcLoσoo’



Digitized by srujanika@gmail.com

◀▷◁σ▷▷◀c ဤ◀▷▷◀c ဤ◀◀b▷▷c

2016-17-ს უნიტა, მდგრადი და დანართობის უნიტა 2015-16-

σ▷Α⁹⁶◁▷Σ⁹ σ⁹ ΔϹ̄Ϲ

ፈናዕሪያናይረዳር ልቦርናናርንብስና

2016-17-ዓመታዊት, ከጥናናኔነትናኋር ምርመራዎች በተደረገው ምርመራውን የሚከተሉት ምርመራዎች ማስፈጸም ነበር፡

ԵՐԿՐՈՎԵՐԹ ՀՐԱՄԱՆ

ይዚህንና የሚከተሉት ስምዎች አለመት ተደርጓል፡፡

- የየርሃናርዕርናኝነትና ስራውን የሚከተሉት በንግድ ነው \$1.4-ገርሳዎች;
 - ፍቃድና ማስረጃዎች የሚከተሉት ሰነዶች የሚከፈልጉ የሚከፈልጉ ሰነዶች \$1.8-ገርሳዎች ለማቅረብ የሚከፈልጉ ሰነዶች የሚከፈልጉ ሰነዶች ለማቅረብ የሚከፈልጉ ሰነዶች የሚከፈልጉ ሰነዶች;
 - የፍቃድና ማስረጃዎች የሚከተሉት ሰነዶች የሚከፈልጉ ሰነዶች \$1-ገርሳዎች ለማቅረብ የሚከፈልጉ ሰነዶች የሚከፈልጉ ሰነዶች.

Δέκατης Δεκατίας 2016-17 Επιμένει στην προστασία των παιδιών.

2 ደንብ ማረጋገጫ በግዢና የሚከተሉት ንግድ ደንብ ማረጋገጫ ማስቀመጥ ይችላል፡፡ ይህንን ማረጋገጫ ማስቀመጥ የሚከተሉት ደንብ ማረጋገጫ ማስቀመጥ ይችላል፡፡

በመስቀል የዕለታዊ ሪፖርት በመሆኑ እንደሚከተሉት የሚከተሉት ደንብ የሚያሳይ

፳፻፲፭-፳፻፲፮, የ፳፻፲፭-፳፻፲፮ ዓ.ም. 15, 2017.

ՀՅԱԿԱՆ ՀԱՅՈՒԹՅԱՆ ՏՐԱՋԱԿԱՐԱՆ ՀԱՅՈՒԹՅԱՆ ՏՐԱՋԱԿԱՐԱՆ

2) СЛУЧАЙ № 1 РЕД. АРСЕНЬЕВА Б.Ю. > ОБЪЕКТЫ > ДОКУМЕНТЫ > СДОХНУЛЫЕ ПОСЛЕДНИЕ ДЕНЬГИ 2016-17 АРСЕНЬЕВА.Ю. ,

4) ልሃኑን ሆኖም በዚህ የሚከተሉት ደንብ እንደሚከተሉት ይመለከታል፡፡

- სტანდარტული გადაფიცი (GN);
 - ედიციანული ბრუნვის კონტროლი (QEC); დაულიდური გადაფიცი (DNC);
 - მარტივი დაცულებების გადაფიცი (NHC).

▷ፌፋፋ ስፋፋ ተፋፋ ተፋፋ

2016-17-Г, දීමැලුවාන්පිස් ප්‍රංගයේ ප්‍රධාන සංග්‍රහක් දීමැලුවාන්පිස් ප්‍රංගයේ ප්‍රධාන සංග්‍රහක්.

የኢትዮጵያ ፌዴራል	ዶክተሮች ስርዓት (የፋይናንስ)	ዶክተሮች ስርዓት (የፋይናንስ)	ዶክተሮች ስርዓት (ጠቅላላ)	ፈጸም መመሪያ አካል
2004-2005	\$867,128.65	373,355	140,170,412	0.27%
2005-2006	418,738.72	388,360	152,122,568	0.26%
2006-2007	1,059,968.00	1,711,525	170,277,723	1.01%
2007-2008	857,961.00	567,981	174,902,345	0.32%
2008-2009	1,733,449.00	1,635,415	168,448,338	0.97%
2009-2010	849,232.00	991,859	170,326,396	0.58%
2010-2011	703,280.00	1,047,991	179,719,258	0.58%
2011-2012	813,165.00	679,718	190,297,431	0.36%
2012-2013	468,162.74	369,060	192,787,613	0.19%
2013-2014	287,317.40	309,275	190,547,890	0.16%
2014-2015	-87,213.00	-53,257	196,957,656	-0.03%
2015-2016	175,720.17	189,755	206,716,344	0.09%
2016-2017	168,600.70	244,067	196,167,072	0.12%

Nunavut Petroleum Products Revolving Fund

Financial Statements **March 31, 2017**

November 15, 2017

Independent Auditor's Report

To the Deputy Minister of Community and Government Services of the Government of Nunavut

We have audited the accompanying financial statements of Nunavut Petroleum Products Revolving Fund, which comprise the statement of financial position as at March 31, 2017 and the statements of operations and accumulated surplus, changes in net financial debt and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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

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

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

PricewaterhouseCoopers LLP
TD Tower, 10088 102 Avenue NW, Suite 1501, Edmonton, Alberta, Canada T5J 3N5
T: +1 780 441 6700, F: +1 780 441 6776

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Nunavut Petroleum Products Revolving Fund as at March 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

PricewaterhouseCoopers LLP

Chartered Professional Accountants



Management Responsibility For Financial Reporting

November 15, 2017

The preparation of these financial statements for the Nunavut Petroleum Products Revolving Fund (the "Fund"), and related information, is the responsibility of the Fund's management.

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) for government organizations recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. When GAAP permits alternative accounting methods, management has chosen those it believes are most appropriate. Where required, management's best estimates and judgments have been applied in the preparation of these financial statements.

Management fulfills its accounting and reporting responsibilities by maintaining systems of financial management and internal control. These systems are designed to provide reasonable assurance that transactions are authorized, assets are safeguarded, proper records are maintained, and the fund conducts its affairs in accordance with the Financial Administration Act.

The Department of Community and Government Services is responsible for ensuring that management fulfills its responsibility for financial reporting and internal control.

The Fund's independent external auditor, PricewaterhouseCoopers LLP, conducts an annual audit of the financial statements in order to express an opinion as to whether the statements present fairly, in all material respects, the financial position, results of operations and accumulated surplus, change in net financial assets and cash flow for the year. Their opinion is included with these financial statements.

Nathaniel Hutchinson
Director

Ford Widrig
Comptroller

Nunavut Petroleum Products Revolving Fund

Statement of Financial Position

As at March 31, 2017

(thousands of dollars)

	2017	2016
FINANCIAL ASSETS		
Cash	\$ 5,534	\$ 1,094
Accounts receivable (Note 3)	67,786	65,329
Inventories for resale (Note 4)	111,423	157,961
TOTAL FINANCIAL ASSETS	\$ 184,743	\$ 224,384
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	31,865	39,790
Employee leave and termination benefits	278	225
Due to the Government of Nunavut (Note 1&11)	154,425	185,495
TOTAL LIABILITIES	\$ 186,568	\$ 225,510
NET FINANCIAL DEBT	\$ (1,825)	\$ (1,126)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 8 and Schedule A)	1,825	1,123
Prepaid expenses	-	3
TOTAL NON-FINANCIAL ASSETS	\$ 1,825	\$ 1,126
Accumulated surplus - end of the year	-	-

Commitments and contingencies (Note 12)

Approved by: Management

[Signed: Ford Widrig]

Director

[Signed: Nathaniel Hutchinson]

The accompanying notes and schedules are an integral part of the financial statements.

Nunavut Petroleum Products Revolving Fund
Statement of Operations and Accumulated Surplus
For the year ended March 31, 2017
(thousands of dollars)

	Unaudited 2017 Budget	2017 Actual	2016 Actual
Revenues			
Sale of petroleum products (Note 6)	\$ 194,859	\$ 189,914	\$ 213,736
Rent and other revenue (Note 7)	10,646	11,214	3,268
Total Revenue	\$ 205,505	\$ 201,128	\$ 217,004
Expenses			
Supply and delivery of petroleum products (Schedule B)	197,372	185,735	214,695
Surplus for the year	\$ 8,133	\$ 15,393	\$ 2,309
Accumulated surplus - beginning of the year			
Transfer to Government of Nunavut (Note 11)	\$ (15,393)	\$ (2,309)	\$ (2,309)
Accumulated surplus - end of the year			

The accompanying notes and schedules are an integral part of the financial statements.

Nunavut Petroleum Products Revolving Fund
Statement of Changes in Net Financial Debt
For the year ended March 31, 2017
(thousands of dollars)

	2017 Actual	2016 Actual
Surplus for the year	\$ 15,393	\$ 2,309
Tangible capital assets		
Additions	(1,505)	(686)
Amortization	803	1,023
Disposals	-	-
	\$ (702)	\$ 337
Change in prepaid expenses	3	3
Transfer to Government of Nunavut (Note 11)	(15,393)	(2,309)
Change in net financial debt	(699)	340
Net financial debt - beginning of the year	(1,126)	(1,466)
Net financial debt - end of the year	\$ (1,825)	\$ (1,126)

The accompanying notes and schedules are an integral part of the financial statements.

Nunavut Petroleum Products Revolving Fund

Statement of Cash Flow

For the year ended March 31, 2017

(thousands of dollars)

	2017	2016
Cash provided by (used for) operations		
Sale of petroleum products	\$ 187,457	\$ 223,592
Rent and other revenue	11,214	2,445
Supply and distribution of petroleum products	(146,263)	(165,202)
	52,408	60,835
Cash used for capital activities		
Tangible capital asset acquisitions	(1,505)	(686)
Cash used for financing activities		
Net (payments to) Government of Nunavut	(46,463)	(62,520)
Increase (decrease) in cash	4,440	(2,371)
Cash - beginning of the year	1,094	3,465
Cash - end of the year	\$ 5,534	\$ 1,094

The accompanying notes and schedules are an integral part of the financial statements.

Nunavut Petroleum Products Revolving Fund

Notes to the Financial Statements

March 31, 2017

(in thousands of dollars, unless otherwise stated)

1. Authority and Operations

The Nunavut Petroleum Products Revolving Fund (the "Fund") operates under the authority of the *Financial Administration Act* and regulations and the *Revolving Funds Act* (the "Act"). The Petroleum Products Division of the Department of Community and Government Services of the Government of Nunavut (the "Government") is responsible for the administration of the Fund.

Under the Act, the Fund receives working capital advances from the Government's Consolidated Revenue Fund (the "CRF") to finance inventory, accounts receivable and operating expenses. The Fund's purchases of petroleum products and operating expenses are paid from the CRF and funds received by the Fund are deposited in the CRF. The authorized maximum amount of working capital advances which can be made to the Fund is \$200 million. At March 31, 2017, the Fund's advance from the Government of Nunavut did not exceed the \$200 million authorized maximum limit.

The prices for the Fund's petroleum products are approved by the Government. It is the expectation of the Government that the Fund's cost of goods sold and operating expenses will be recovered through the price structure to achieve a break-even operation. Under the Act, there is a special account in the Government's CRF called the Petroleum Products Stabilization Fund to which profits of the Fund shall be credited and losses shall be charged.

Budget

Generally accepted accounting principles (GAAP) for public sector in Canada requires a government to present in its financial statements a comparison of the results of operations and changes in net financial assets (debt) for the year with those originally planned.

The Fund did not prepare a budget of changes in net financial assets (debt) for the year and as such it has not been presented in these financial statements. The unaudited budget figures included in the Statement of Operations and Accumulated Surplus are in accordance with page J8 of the approved 2016-2017 Main Estimates.

2. Significant Accounting Policies

a. Basis of Accounting

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles (GAAP) for the public sector, public sector accounting standards (PSAS), as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA) as required by Section 45 of the Nunavut Act. Accordingly, the Fund utilizes the recommendations of PSAB as the primary basis of its accounting policies.

b. Inventories for resale

Inventories held for resale consist of petroleum products and are valued at the lower of weighted average cost and net realizable value. Inventories which are held with third parties are carried at the lower of cost and net realizable value.

c. Cash

Cash is comprised of the Fund's bank account balance net of outstanding cheques.

d. Non-financial assets

Non-financial assets, including tangible capital assets and prepaid expenses, are accounted for by the Fund only if they are expected to be used to provide services in future years. These assets would not normally be used to provide financial resources to discharge liabilities of the Fund unless they were sold. Non-financial assets are amortized or charged to expenses in future periods as they are used to provide or support the provision of Fund services.

Nunavut Petroleum Products Revolving Fund**Notes to the Financial Statements****March 31, 2017***(in thousands of dollars, unless otherwise stated)***e. Tangible capital assets**

Tangible capital assets are non-financial assets whose useful life exceeds one fiscal year and are intended to be used on an ongoing basis for delivering Fund services. Tangible capital assets with a cost of less than fifty thousand dollars are fully expensed in the year of acquisition. The Fund's tangible capital assets are fuel delivery vehicles which are recorded at cost and amortized on a straight line basis over their estimated useful life of 5 years.

f. Services provided without charge**Tangible capital assets**

The Fund does not record the value of certain tangible capital assets used in its operations. The tangible capital assets include fuel storage facilities owned by the Government which are provided without charge to the Fund. The Fund is responsible for any minor maintenance costs related to these tangible capital assets.

Financing costs

The Fund receives working capital advances from the CRF to finance its inventory, accounts receivable and operating expenses. The working capital advances from the CRF are provided without charge to the Fund by the Government.

Environmental remediation costs

The Government has assumed responsibility for funding any environmental remediation costs associated with the Fund's operations that incurred prior to the formation of the Territory of Nunavut in 1999 and for remediation and asset retirement costs associated with Tangible Capital assets owned by the Government.

Other services provided without charge

The Fund does not record the following services provided without charge by the Government: the procurement of goods and services, the processing of payroll, personnel services, and legal counsel.

g. Pension plan

The Fund and its employees, who are deemed to be employees of the Government, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. This multi-employer plan is a defined benefit pension plan for which the Fund and the employees are both required to contribute to the cost of the plan. The general contribution rate multiple effective at year end was 1.01 times for members enrolled prior to January 1, 2013 and 1.00 times for members enrolled beginning January 1, 2013 (2016 - 1.15 times for members enrolled before January 1, 2013 and 1.11 times for members enrolled beginning January 1, 2013). As the plan is accounted for as a multi-employer plan and actuarial information on the plans surplus/deficit is not readily available, the plan is measured using the defined contribution method. The Fund's contributions are charged as an expense on a current year basis and represent the total pension obligation. The Fund is not required under present plan legislation to make contributions with respect to actuarial deficiencies to the Public Service Superannuation Account.

h. Employee leave and termination benefits

Under the terms and conditions of employment, employees may qualify and earn employment benefits for termination and removal costs based on years of service. The estimated liability for these benefits is based on an actuarial valuation prepared for this purpose and is recorded as the benefits are earned by the employees.

i. Measurement uncertainty

Financial statements prepared in accordance with Canadian public sector accounting standards require management to make estimates and judgments that affect the amounts and disclosures reported in the financial statements. The more significant areas requiring the use of management estimates are related to the allowance for doubtful accounts and the provision to reduce inventories to their net realizable value. Actual results may differ from those estimates, although management does not believe that any differences would materially affect the Fund's financial position or reported results of its operations.

Nunavut Petroleum Products Revolving Fund**Notes to the Financial Statements****March 31, 2017***(in thousands of dollars, unless otherwise stated)***j. Revenues**

Unless otherwise stated, all revenues are reported on an accrual basis in the period in which transactions or events give rise to the revenues. For the sale of petroleum products, revenue is recognized when the product is delivered to the customer and collection is reasonably assured.

Revenue related to services and products received in advance of being earned are deferred and recognized when the services are performed and products delivered.

Recoveries of prior years expenditures, including reversals of prior years expenditure over-accruals, are disclosed in note 7 rent and other revenue. Pursuant to the Financial Administration Act, these recoveries cannot be used to increase the amount appropriated for current year expenditures.

k. Expenses

Expenses are recorded on an accrual basis.

l. Contractual obligations and contingencies

The nature of the Fund's activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenses. Contractual obligations pertain to fuel resupply and delivery agreements with fuel suppliers, wholesale customers and community contractors. Contractual obligations are not accrued until the terms of those contracts or agreements are met.

The contingencies of the Fund are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and is quantifiable, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements and no liability is accrued. Contingent liabilities result from among other things, potential environmental contingencies.

m. Financial instruments

Financial instruments include cash, accounts receivable, due to the Government of Nunavut, and accounts payable and accrued liabilities.

These financial instruments are measured at amortized cost. Gains and losses are recognized in the Statement of Operations and Accumulated Surplus when these financial instruments are derecognized due to disposal or impairment.

Transaction costs related to the acquisition of these financial instruments are included in the cost of the related instruments.

The fair values of the Fund's cash, accounts receivable, due to the Government of Nunavut and accounts payable and accrued liabilities approximate their carrying amounts due to their short terms to maturity.

n. Future changes in accounting standards

A number of new and amended standards issued by PSAB are not yet effective and have not been applied in preparing these financial statements. The following standards for governments will become effective as follows:

PS 2200 - Related Party Disclosures (effective April 1, 2017) defines a related party and identifies disclosures for related parties and related party transactions including key management personnel and close family member.

PS 3210 - Assets (effective April 1, 2017) provides guidance for applying the definition if assets set out in PS 1000, Financial statement concepts, and establishes general disclosure standards for assets.

PS 3320 - Contingent Assets (effective April 1, 2017) defines and establishes disclosure standards for contingent assets.

PS 3380 - Contractual Rights (effective April 1, 2017) defines and establishes disclosure standards on contractual rights.

Nunavut Petroleum Products Revolving Fund**Notes to the Financial Statements****March 31, 2017**

(in thousands of dollars, unless otherwise stated)

PS 3420 - Inter Entity Transactions (effective April 1, 2017) establishes standards on how to account for and report transactions between public sector entities that compromise a government's reporting entity from both a provider and recipient perspective.

PS 3430 - Restructuring Transactions (effective April 1, 2018) defines a restructuring transaction and establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring transaction.

PS 1201 - Financial Statement Presentation (effective April 1, 2019), replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure for government financial statements.

PS 2601 - Foreign Currency Translation (effective April 1, 2019), replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions and balances that are denominated in a foreign currency.

PS 3041 - Portfolio Investments (effective April 1, 2019), replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments.

PS 3450 - Financial Instruments (effective April 1, 2019), a new standard establishing guidance on the recognition, measurements, presentation and disclosure of financial instruments, including derivatives.

The Fund plans to adopt these new and amended standards on their effective dates and is currently assessing the impact they will have on its financial statements.

3. Accounts receivable

	2017	2016
Commercial/Private	\$ 33,768	\$ 23,841
Territorial Municipalities and Housing Associations	5,921	5,160
Nunavut Housing Corporation	8,965	5,997
Qulliq Energy Corporation	23,270	30,692
Government of Nunavut	3,503	1,798
Government of Canada	858	1,222
	<hr/> 76,285	<hr/> 68,710
Less: Allowance for doubtful accounts	(8,499)	(3,381)
	<hr/> \$ 67,786	<hr/> \$ 65,329

4. Inventories for resale

	2017	2016
Heating fuel	\$ 41,260	\$ 97,525
Other fuel	43,666	35,493
Gasoline	26,497	24,943
	<hr/> \$ 111,423	<hr/> \$ 157,961

Inventories of \$169 were written-off to reflect the evaporation and shrinkage that occurs during the annual discharge and dispensing of fuel (2016 - \$175 recovered). Inventories include \$44,452 of fuel products which are held by a third party (2016 - \$92,768) and are carried at cost.

Nunavut Petroleum Products Revolving Fund
Notes to the Financial Statements
March 31, 2017
(in thousands of dollars, unless otherwise stated)

5. Accounts payables and accrued liabilities

	2017	2016
Accrued liabilities	\$ 1,662	\$ 2,637
Fuel and sales taxes payable	10,508	2,009
Accounts payable	19,695	35,144
	\$ 31,865	\$ 39,790

As explained in note 12e, accrued liabilities in fiscal 2017 included a provision for oil spill costs of \$1,336 (2016 - \$1,241).

6. Sale of petroleum products

	2017	2016
Wholesale	\$ 39,741	\$ 63,271
Commercial/Private	68,673	62,530
Territorial Municipalities and Housing Associations	11,615	12,125
Nunavut Housing Corporation	20,665	21,269
Qulliq Energy Corporation	36,200	42,456
Government of Canada	4,035	4,179
Government of Nunavut	8,985	7,906
	\$ 189,914	\$ 213,736

A private contractor in Iqaluit is charged the landed cost of the fuel. The Fund pays or receives the price differential between the approved selling prices set by the Government and a negotiated selling price which would permit the private contractor to earn a fair return on fuel sales. Up until October 1, 2016, a similar relationship existed in Cambridge Bay.

7. Rent and other revenue

	2017	2016
Rent and other income	\$ 7,818	\$ 2,403
Interest income	85	42
Recovery of prior years expenditures over-accrual	3,311	823
	\$ 11,214	\$ 3,268

Rent includes leasing fees received from private contractors who are leasing fuel storage facilities in Iqaluit. Interest income includes financing charges on accounts receivable and bank interest.

8. Tangible capital assets

	Cost	Accumulated Amortization	Net Book Value	2017	2016
Fuel delivery vehicles	\$ 15,122	\$ (13,297)	\$ 1,825	\$ 1,825	\$ 1,123

9. Financing costs

Management estimated that the financing costs relating to its working capital advances from the Government were \$1,899 for 2017 (2016 - \$1,305). The financing cost is based upon the average monthly balances due to the Government at a monthly average borrowing rate applicable to the Government. The borrowing rate ranged from 0.90% to 1.23% during the year (2016 - 1.04% to 1.26%). These financing costs are not charged to the Fund by the Government.

Nunavut Petroleum Products Revolving Fund

Notes to the Financial Statements

March 31, 2017

(in thousands of dollars, unless otherwise stated)

10. Related party transactions

The Fund is controlled by the Government of Nunavut and related to Qulliq Energy Corporation and Nunavut Housing Corporation through common control. The Fund enters into transactions with these entities in the normal course of operations. In addition to the significant transactions with related parties disclosed elsewhere in the financial statements and summarized in Schedule C the Fund is related in terms of common ownership to all Government created departments, agencies and Crown corporations.

11. Transfer to Government of Nunavut

The Fund operates under the authority of the Revolving Fund Act. Under the Act, the Fund transfers its surplus or deficit to the Government and the funds are recorded in a special account in the CRF called the Petroleum Products Stabilization Fund (Stabilization Fund). At March 31, 2017, the Fund recorded a transfer to the Government of Nunavut of \$15,393 (2016 - \$2,309) in the Statement of Operations and Accumulated Surplus pursuant to the Act.

The accumulated surplus or deficit balance in the Stabilization Fund cannot exceed \$10,000. As at March 31, 2017, the Stabilization Fund surplus was \$7,702 (2016 - deficit of \$7,691) and is recorded and maintained by the Government of Nunavut

12. Commitments and contingencies

a. Fuel re-supply contracts

In fiscal 2013 the Government entered into a contract for the supply of petroleum products with Woodward's Oil Limited ("Woodward's") for the Baffin and Kivalliq regions of Nunavut. This contract ended after the 2017 re-supply season.

In fiscal 2011 the Government entered into contract for the supply of petroleum products with Woodward's for the Kitikmeot region of Nunavut for a five year term, ending after the 2015 re-supply season. The contract was renewed for the 2016 and 2017 re-supply seasons.

b. Fuel transportation contracts

The Government entered into a contract for petroleum products transportation with Woodward's for the Baffin and Kivalliq regions; the agreement expired at the end of the 2017 re-supply season. Woodward's was also awarded a fuel transportation contract for the Kitikmeot region of Nunavut in 2011 for a five year term. This contract was subsequently renewed for two additional one year terms.

c. Wholesale resupply contracts

Iqaluit

The Government entered into a five-year contract, which expired in November 2017, with Uqsuq Corporation ("Uqsuq") where Uqsuq will lease and operate the fuel storage facility in Iqaluit. Under this contract Uqsuq buys fuel from the Government through the Fund at the landed cost and resells fuel products at prices approved by the Government to residents and businesses of Iqaluit.

Cambridge Bay

Prior to October 1, 2016, the Government had a contract with Kitnuna Petroleum Ltd ("KPL") under which KPL bought fuel from the Government and resold it at prices approved by the Government to residents and businesses in Cambridge Bay. Subsequent to October 1, 2016, the fuel distribution contract followed the same structure as those in communities outside of Iqaluit.

d. Community fuel delivery contracts

The Fund provides fuel delivery services in 25 communities in Nunavut. These services are carried out through formal fuel delivery contracts which are awarded by the Government to local individuals or businesses residing in the respective communities. Contracts were awarded for 23 communities on November 1, 2016 and will expire October 31, 2026. Of the remaining two communities, one was awarded for Rankin Inlet on November 1, 2016 and will expire November 30, 2026. The final community; Iqaluit, is expected to receive a new contract after November, 2018. Under the contracts, private

Nunavut Petroleum Products Revolving Fund**Notes to the Financial Statements****March 31, 2017**

(in thousands of dollars, unless otherwise stated)

contractors are paid a commission for services rendered on a "cents per litre" basis.

e. Environmental site assessments and remediation costs

In the course of normal operations the Fund may become responsible for certain remediation costs related to its tank farms. The cost of such remediation work is not accrued until either a decision to remediate by the entity occurs or the contamination exceeds current environmental health standards, and the cost and timing of the remediation work can be reasonably estimated.

The Fund's accrued estimated cost of remediation is as follows:

Location	Nature of the Environmental Liability	2016		2017	
		Accrued Liability	Work Completed/ Change in Estimated Accrued Liability	Accrued Liability	
Baker Lake	Fuel spill with the potential contamination of 4,000 M ³ of soil	\$ 866	\$ -	\$ 866	
Resolute Bay	Approximately 100,000 L of gasoline spilled at one of the Fund's fuel storage facilities	\$ 375	\$ (255)	\$ 120	
Gjoa Haven	Fuel spill of approximately 2,000 L of Jet A-1 requiring remedial action	\$ -	\$ 350	\$ 350	
		\$ 1,241	\$ 95	\$ 1,336	

The above liabilities are based on the contractors' quotes for remediation of the respective sites. The amounts are undiscounted and net present value technique has not been used since the Fund expects to do the remediation work in the near future. The above figures do not include any recoveries. If they exist, the Fund expects to collect them via insurance or from the fuel delivery contractors in the respective communities.

A contractor of the Fund may be found liable for the spill in Resolute Bay and the Fund may recover some or all of the remediation costs which total \$3,225 to March 31, 2017. A possible recovery from this contractor has not been recorded in these financial statements as its likeliness is indeterminable at this time.

In prior years, an Environmental Protection Compliance Order (EPCO) was issued to the Fund for deficiencies in Rankin Inlet. The Fund has not included a liability associated with the EPCO as it relates to assets owned by the Government and hence the Government has taken responsibility for the EPCO through its capital projects.

13. Financial risk management

The fund has exposure to the following risks from its use of financial instruments: liquidity risk and credit risk.

a) Liquidity risk

Liquidity risk is the risk that the Fund will encounter difficulty meeting obligations associated with financial liabilities. The Fund's financial assets and liabilities, with the exception of amounts due to the Government of Nunavut are expected to be settled in less than 6 months. The Fund enters into transactions to purchase goods and services on credit. Liquidity risk is measured by reviewing the Fund's future net cash flows for the possibility of a negative cash flow. The Fund manages the liquidity risk resulting from its accounts payable obligations by maintaining sufficient cash resources and available working capital advances from the Government of Nunavut.

Nunavut Petroleum Products Revolving Fund
Notes to the Financial Statements
March 31, 2017
(in thousands of dollars, unless otherwise stated)

b) Credit risk

Credit risk is the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Fund. The Fund's maximum exposure to credit risk is the carrying value of its accounts receivable. A significant amount of the Fund's accounts receivable is due from government entities and, as such, has low credit risk. The Fund manages credit risk through monitoring of the outstanding balances. At March 31, 2017, allowance for doubtful accounts of \$8,499 was recorded.

Nunavut Petroleum Products Revolving Fund
Schedule of Tangible Capital Assets
As at March 31, 2017
(thousands of dollars)

Schedule A

Fuel Delivery Vehicles	2017 Total	2016 Total
Cost of tangible capital assets		
Opening balance	\$ 13,617	\$ 12,931
Additions	1,505	686
Disposals	-	-
Closing balance	\$ 15,122	\$ 13,617
Accumulated amortization		
Opening balance	(12,494)	(11,471)
Amortization	(803)	(1,023)
Disposals	-	-
Closing balance	\$ (13,297)	\$ (12,494)
Net book value	\$ 1,825	\$ 1,123

Nunavut Petroleum Products Revolving Fund
Schedule of Expenses by Type
For the year ended March 31, 2017
(thousands of dollars)

Schedule B

	2017	2016
	Supply & Delivery of Petroleum Products	Supply & Delivery of Petroleum Products
Expense type:		
Cost of goods sold	\$ 152,832	\$ 187,861
Commissions	12,903	11,091
Salaries, wages and employee benefits	4,894	4,419
Operations and maintenance	5,248	4,889
Amortization	803	1,023
Bad debt expense	5,118	1,119
Contract and consulting services	2,867	3,279
Travel and relocation	1,070	1,014
Total expense	\$ 185,735	\$ 214,695

Nunavut Petroleum Products Revolving Fund
 Nunavut Petroleum Products Revolving Fund
 Schedule of Related Party Balances
 For the year ended March 31, 2017
 (thousands of dollars)

Schedule C

Consolidated Financial Reporting Entity		Asset Balances	Liability Balances	Revenue Balances	Expense Balances
<i>Consolidated Revenue Fund</i>					
Office of the Legislative Assembly		-	-	-	-
Departments					
Community and Government Services	\$	3,503	-	\$ 8,985	\$ 811
Culture and Heritage		-	-	-	-
Economic Development and Transportation		-	-	-	-
Education		-	-	-	-
Environment		-	-	-	-
Executive and Intergovernmental Affairs		-	-	-	-
Family Services		-	-	-	-
Finance		-	-	-	-
Health		-	-	-	-
Justice		-	-	-	-
<i>Territorial Corporations</i>					
Nunavut Arctic College		-	-	-	-
Nunavut Business Credit Corporation		-	-	-	-
Nunavut Development Corporation		-	-	-	-
Nunavut Housing Corporation		8,965	23	20,665	-
Qulliq Energy Corporation		23,270	83	36,200	914
<i>Revolving Funds</i>					
Liquor Revolving Fund		-	-	-	-
Petroleum Products Revolving Fund		-	-	-	-
<i>Other Public Service Bodies</i>					
District Education Authorities		-	-	-	-
Human Rights Tribunal		-	-	-	-
Labour Standards Board		-	-	-	-
Legal Services Board		-	-	-	-
Nunavut Liquor Licensing Board		-	-	-	-
Quillilit Nunavut Status of Women Council		-	-	-	-
Total Related Party Balances		\$35,738	\$106	\$65,850	\$1,725

2016 - 2017
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