

UPR

Mid-term Report

PLATAFORMA
NICARAGÜENSE
DE REDES DE ONG
(Nicaraguan Platform of NGO Networks)





ESFERA CIUDADANA

UPR

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1. Introduction

The Nicaraguan Platform of NGO Networks was established in 2016 and comprises six networks with over 100 organizations and a national presence. For over 30 years, Non-Governmental Organizations (NGOs) have contributed to the economic development of Nicaragua, primarily in impoverished communities where the State has failed to solve the leading economic, social, and environmental problems. Moreover, the Platform has aided in the development of a civic and peace culture based on citizen empowerment through the promotion and defense of Human Rights.

On February 10, 2022, the Nicaraguan Platform of NGO Networks presented a mid-term report of the Third Cycle on the Right of Association in Nicaragua and the implementation of some of the Universal Periodic Review (UPR) recommendations. Following this process, this report covers the period from February 11 to November 30, 2022.

2. Background

As United Nations member state, Nicaragua has participated in all three UPR Review Cycles, namely: the first cycle comprising 2008-2011; the second

cycle encompassing 2012-2016, and the third cycle covering 2017-2021.

During the Third Review Cycle in 2019, Nicaragua received a total of 259 recommendations, an increase of 36 recommendations compared to the second review cycle in 2014. Of these recommendations, 135 were accepted by the State of Nicaragua, and 124 were noted. According to the State of Nicaragua, the noted recommendations lack foundation and distort reality.

3. Methodology

The information of this report was obtained from interviews conducted to 17 civil society organizations whose legal personality was canceled during the period analyzed, among them 1 international organization.

New cancellations of legal status were constantly monitored through daily consultations with “La Gaceta”, the Official Journal¹, the National Assembly’s Law Monitoring System (SELEY, for its acronym in Spanish)², and the Legislative Decrees of the National Assembly³.

Likewise, a follow-up was made of the news on the court proceedings that the Judicial Branch carried out

¹ <https://www.lagaceta.gob.ni/ediciones>

² <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/NewBuscarIniciativas.xsp>

³ [http://legislacion.asamblea.gob.ni/Normaweb.nsf/\\$\\$Search?OpenForm&Seq=1](http://legislacion.asamblea.gob.ni/Normaweb.nsf/$$Search?OpenForm&Seq=1)

during the period, at the same time compiling and analyzing the complete list of articles of the laws that were applied to each one of the Non-profit Organizations (NPOs) cancellations and the new laws and regulations enacted during the period.

Finally, various analyses and articles were published by national and international organizations on the situation of justice and freedom of association in Nicaragua during the period analyzed.

4. Implementation Summary

In this Mid-Term UPR Report, the Nicaraguan Platform of NGO Networks continues monitoring 5 of the recommendations given to the State of Nicaragua, of which 4 are noted (Rec: 125.136, 125.115, 125.133, and 125.147) and 1 accepted (Rec: 125.124).

The following scale will be used to determine the levels of implementation of the recommendations:

Fully implemented
Partially implemented
Not implemented

The recommendations have been grouped into the following topics: Justice and Freedom of Association.

5. Justice

5.1. Analysis of the Prevailing Legal Framework

Facing the political conflicts and crimes against humanity in April 2018, the government took a radical approach to its governance model based on intimidation and repression, disregarding the due process of law or arbitrarily using internal provisions and legal concealment.

In addition to the laws approved in the previous period, in this period (February-November 2022), Law 1115 General Law for the Regulation and Control of Non-Profit Organizations⁴, published in La Gaceta on April 6, 2022, which repeals Law No. 147 promulgated in 1992 and with which the NPOs were registered in the Minister of Governance (Migob, by its Spanish acronym) which was never regulated, is annexed:

"The latest cancellations applied Law 1115, in force since May 6, which OHCHR and a group of UN Special Procedures mandate holders found incompatible with international human rights standards, particularly on freedom of association. Despite the call by these experts for a careful review of Law 1115 and to "refrain from ordering further closures and [...]"

⁴ <https://www.lagaceta.gob.ni/la-gaceta-n-66-miercoles-06-abril-de-2022/>

*immediately revoke these restrictions on associations," the State has not moved in that direction."*⁵

This new Law broadens Migob's attributions towards NPOs, which authorizes the registration of national and international NPOs, the amendments to the Social Agreement, and bylaws and will decide which projects may be executed by NPOs that are appropriate to their interests. It will also be in charge of the application of administrative sanctions and the temporary or definitive closure of NPOs, the intervention of NPOs when necessary, including on-site and off-site supervision of the operation of NPOs. The Law also focuses heavily on the supervision of NPOs to prevent money laundering and combat the financing of terrorism, stigmatizing NPOs.

On August 11, 2022, the National Assembly of Nicaragua approved the Law of Amendments and Additions to Law 1115 and amendments to Law 522 General Law of Sports, Physical Education, and Physical Recreation (Law 1127)⁶. This law grants all the powers to the Executive Branch, through the Migob, to approve and cancel legal entities without an approval by the Parliament. With the approved amendments, the National Assembly will only be informed of the granting and

cancellation of organizations. This law further eliminates the balance of powers, which also led to greater arbitrariness because of all the power given to the Migob over the NPOs.

This law includes the business associations, which are no longer under the control of the Ministry of Industry and Commerce (MIFIC. by its Spanish acronym), and are now directly regulated by the Migob, limited to exist exclusively for the economic activity of the country, without any other social purpose. Also, sports, physical education, and physical recreation associations are added to the Law.

In October 2022, the National Assembly approved the Law of Amendments and Additions to Law 909, Law Establishing the National Cinematheque of Nicaragua. With this amendment, the Cinematheque is granted the function of control and censorship, which in the actual context of repression and political persecution represents a threat to the freedom of cinematographic creation and expression and may cause the closure of places where these unauthorized productions are exhibited, further increasing repression and censorship of the population's voices.

In November, a special law for the change of Legal Regime of Non-Profit

⁵ United Nations. Human Rights. Office of the High Commissioner. Summary Report No. 6. Crisis in Nicaragua: Figures, Facts, Rights.

⁶ <https://www.lagaceta.gob.ni/la-gaceta-no-152-martes-16-de-agosto-de-2022/>

Organizations (Law No. 1137) was approved, which changed the status of civil non-profit organizations to commercial entities for 27 national and 2 international NPOs.

5.2. Application of the Legal Framework to NPOs

Of the total number of NPOs canceled from 2018 to the present, it is estimated that there may be more than 50% of NPOs that were inactive which were registered and spent years not operating but were never monitored by Migob to update their records. However, the government, with the excuse of cleaning the registry of NPOs, has canceled in this period organizations that were active and developing programs and projects that benefited the most vulnerable communities in the country and had always complied with their obligations. Still, they were considered from the "opposition."

The organizations interviewed for this report stated that the legal reasons for the cancellation of their legal status are basically *"failure to submit their financial reports in accordance with tax periods, expiration of their Boards of Directors, and not reporting donations received from foreign entities."* This implied that they were not complying with the General Law on Non-Profit Legal Entities, the Law against Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction, and the Law on Foreign Agents.

The application of Law 977, Law against Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction, is not intended to prosecute the persons responsible for these crimes, but for the prosecution and conviction of organizations and individuals who are considered opponents of the regime.

A particular and very shocking case was that of the Missionary Nuns of Charity, who had an organization that served vulnerable populations. In this case, not only did they cancel the organization, but they also humiliatingly expelled the entire congregation from Nicaragua and confiscated their assets.

According to information provided by some organizations in the interviews, the government operates discretionally with the organizations: on the one hand, those it considers allies have been allowed to change their legal status to become microfinance organizations, while others considered "opponents" have not been allowed to change their legal status, since some wanted to become cooperatives or companies and were not allowed to do so.

An important element is that the organizations whose legal status was cancelled were not duly served as required by law; in the consultation carried out, they reported that they learned of these cancellations through the independent media that report the

Bills and subsequently the decisions of the National Assembly, which does not comply with the due process, because there is no opportunity for a review of the reasons for which they are being cancelled, as stipulated in Article 52 of Law 1115⁷.

Despite the fact that the organizations were not served, the notices of service to the cancelled organizations are published on Migob's web page as if they had been notified⁸.

Seizures of NPOs' property have also increased during this period. According to the provisions of Law 1115, the assets and real estate of the cancelled NPOs may be turned over to another related organization, if established in its bylaws⁹. In the period that this Report covers, assets (real estate and equipment) have been seized

from 19 new NPOs, for a total of 42 since 2018¹⁰.

5.3 Situation of Prosecution and Criminalization of Activists

During this period, not only activists who have participated in mobilization actions are not only kidnapped and imprisoned, but also their relatives are kidnapped, imprisoned, and illegally prosecuted when they are not found in their homes. So far, three cases committed with this arbitrary action have been made public,^{11, 12, 13}.

It is important to point out the constant siege of priests of the Catholic Church, who, in recent months, have suffered harassment, persecution, and imprisonment for speaking out in favor

⁷ <https://www.lagaceta.gob.ni/la-gaceta-n-66-miercoles-06-abril-de-2022/>. Article 52. Administrative Resources. Page 3801

⁸ <https://www.migob.gob.ni/notificaciones-asociaciones/>

⁹ <https://www.lagaceta.gob.ni/la-gaceta-n-66-miercoles-06-abril-de-2022/>. Cancellation of legal status of NPOs. Page 3800

¹⁰ <https://docs.google.com/spreadsheets/d/1aDj8aYLomBjUj3YqrNkgfVwV3zFMIAYL/edit#gid=506572307>

¹¹ https://www.swissinfo.ch/spa/nicaragua-crisis_denuncian-captura-de-dos-ciudadanas-franconicaragueenses-en-nicaragua/47905118.

¹² <https://www.confidencial.digital/nacion/policia-secuestra-en-jinotepe-a-hermano-de-dirigente-de-unamos/>.

¹³ <https://www.articulo66.com/2022/10/20/andrea-margarita-del-carmen-detencion-hijo-presos-politico/>

of human rights and in defense of political prisoners.

There have also been cases of journalists and activists from other countries who have not been allowed to enter Nicaragua and have received humiliating treatment at the airport¹⁴. Furthermore, there are reports of at least ten Nicaraguans who have been prevented from entering their country and were forced into exile^{15, 16, 17}.

As of November 2022, there are a total of 251 political prisoners suffering terrible conditions because their health needs are not addressed, and they are not allowed regular visits. In this reporting period alone, 98 people have been imprisoned¹⁸.

Likewise, during this period there have been 709 cases of harassment, siege, and prosecution¹⁹ of people who in some way express themselves against the regime, by establishing surveillance of their social networks, or using people in charge of denouncing any activity in

which they are involved and which they consider to be an attack against their power. The regime tries to silence and intimidate using all forms of violence.

*"It is a regime of horror, of terror, which finds no parallel in the massive and deliberate violation of all human rights."*²⁰

5.4 Electoral Fraud: Violation of Freedom and Democracy

On November 6, the regime carried out a new electoral fraud, awarding the governing party all the mayors' offices in the country. This fraud was carried out with the complicity of some parties that support the regime's interests, and which, in exchange, were assigned a few seats in the municipal councils. The entire electoral process was plagued with anomalies.²¹

On the very day of the electoral fraud there was a total control of voters. Many citizens classified as opponents

¹⁴ <https://www.confidencial.digital/politica/orteguismo-impide-el-ingreso-a-nicaragua-a-periodista-guatemalteca/>

¹⁵ <https://www.laprensani.com/tag/maria-teresa-blandon>

¹⁶ <https://www.laprensani.com/2022/09/29/nacionales/3048577-jorge-huete-destacado-cientifico-desterrado-dictadura-nicaragua>

¹⁷ <https://im-defensoras.org/2022/10/alerta-defensoras-nicaragua-niegan-entrada-a-su-propio-pais-nicaragua-a-la-defensora-miskita-anexa-alfred-cunningham/>

¹⁸ Monitoreo Azul y Blanco. Monitoreo Semanal. <https://www.facebook.com/MonitoreoAzulyBlanco/>

¹⁹ Open Polls Observatory of Political Violence

²⁰ IACHR. Civil Society Hearing before the IACHR on Freedom of Association. October 27, 2022

²¹ <https://urnasabiertas.com/blog/>

were excluded from the electoral registration list, the regime demanded that people who work in the state be present at the polls accompanied by their relatives and that, subsequently, they send a photo with a stained finger in a clear violation of freedom, which also shows the absolute lack of confidence in their own workers.

Despite all this, the process was supervised through citizen networks organized by Open Polls, with more than 1,600 independent observers supervising 95% of the country's municipalities, reporting anomalies at the polls, denouncing the FSLN's control of voters, and reporting that 82% of the population did not go to the polls in a clear rejection of the electoral fraud and farce. The people voted silently against the regime.²²

The Nicaraguan Network for Democracy and Local Development issued a statement on this new electoral fraud and the dismantling of municipal autonomy.²³

5.4 Judicialization Procedures

During this report's period, 30 trials of political prisoners have taken place. The main charges against political prisoners are conspiracy to undermine

national integrity, money laundering, abusive management, ideological falsehood and misappropriation, and propagation of false news through information and communication technologies. Lawyers imposed as "public defenders" of political prisoners "do nothing and lend themselves to condemn them," warn jurists.²⁴

The lawyers who assist political prisoners have been infringed in their defense work. The court processes implemented have been plagued by a series of legal aberrations and human rights violations, according to the Nicaraguan Center for Human Rights (CENIDH by its Spanish acronym).²⁵

The CENIDH report mentions some Constitutional and Human Rights violations:

1. To physical, mental, and moral integrity
2. To individual freedom
3. To respect honor and reputation
4. To respect the inviolability of your home and communications of any kind
5. To the right to equality before the law
6. To the principle of legality
7. Arbitrary detention: forceful entry which can only be ordered in writing by a judge

²² <https://web.telegram.org/z/#-1491793869>

²³ <https://acortar.link/WKclOa>

²⁴ <https://www.confidencial.digital/> Public Defender's Office: Complicit in the political apparatus of the Ortega justice system.

²⁵ April-CENIDH Tribute. Mistrials: An Aberrant and Cruel Action by the Ortega Murillo Regime. <https://www.cenidh.org/recursos/121/>

8. Right to due process: the presumption of innocence, right to a trial without delay by a competent authority, publicity and venue of the trials, to be defended by a defense lawyer of his/her choice, and the right to effective judicial protection, right to defense, to communicate freely and privately with his/her defense lawyer, before, during and after oral and public trials, substitute defense lawyer, to have sufficient time and means for his/her defense, principle of equality.

"The justice system is not the place to seek protection because justice operators do not exercise control, do not guarantee human rights, and are instruments of repression." ²⁶

6. Freedom of Association

6.1. Cancellations of NPOs' Legal Status

During this report's period²⁷, the National Assembly proceeded to cancel the legal personalities of 2909 non-profit organizations.

Month-to-month cancellation data are as follows:

February:	14
March:	28
April:	25

May:	187
June:	513
July:	410
August:	502
September:	402
October:	400
November:	428

If the data is analyzed by **type of organization**²⁸, it can be seen that most of them are **national NGOs**, which include organizations of different types: health, education, social infrastructure, drinking water, school food, environment, housing, citizen participation, local and municipal development, children and youth, etc.

This is followed by affected **unions or associations** such as: retirees, students, teachers, sports, veterans, etc.

International non-profit organizations are in third place, affecting organizations whose economic support was essential for developing processes at national and local levels, forcing them to leave the country.

Religious organizations are ranked fourth.

Women's organizations are the fifth group persecuted by the regime. Several canceled organizations provided shelter to female victims of domestic violence, leaving these women in a situation of total defenselessness.

²⁶ Human Rights Collective, Nicaragua Nunca+. Civil Society Hearing before the IACHR. October 27, 2022

²⁷ Data from February 16, 2022 to November 30, 2022

²⁸ <https://docs.google.com/spreadsheets/d/1aDj8aYLomBjUj3YqrNkgfVwV3zFMIAYL/edit#gid=506572307>

The list is completed with the **neighborhood, cultural, medical, recreational, university, corporate social responsibility, and media organizations**. Among the medical associations, the case of Operation Smile, an organization dedicated to operating on children with cleft palate, is noteworthy.

As for the 30 **media entities** canceled during the reporting period, most of them are Catholic radio stations, local radio and cable channels, and one media outlet with national coverage.

The figures and their corresponding percentages are as follows:

SUMMARY OF AGGRESSIONS BY THE NICARAGUAN STATE AGAINST FREEDOM OF ASSOCIATION			
Type of Association	Amount within this Period (2022)	Since 2017	Percentage
National NGOs	1537	1584	52,66%
Unions	356	361	12,00%
International NGOs	310	316	10,50%
Religious Associations	253	260	8,64%
Women's Associations	155	157	5,22%
Neighborhood Associations	148	149	4,95%
Cultural Associations	83	85	2,83%
Medical Associations	48	62	2,06%
Recreational Associations	14	16	0,53%
Private Universities	2	8	0,27%
International Universities	—	7	0,23%
Corporate Social Responsibility	3	3	0,10%
Total	2909	3008	100%

6.2. NPO Cancellation Processes

Migob's decision not to accept the documentation or to constantly obstruct the way to make it available is the root cause of the fact that, at the time of closing, most of these organizations had pending submission of some required documents. This situation provoked that some organizations decided not to insist on a exhausting and humiliating process, knowing that Migob (Nicaragua's Ministry of Interior) was not going to issue certificates and certifications, no matter how hard the organizations tried to comply with their demands, they could not even make it clear that they were submitting them, since the institution refused to stamp documents as officially "received."

"The truth is that this road is not only economic but also emotional and time consuming, it was a stressful and tiring process, almost like causing trouble just because."

The management of these organizations' bank accounts depended also on the submission of certificates and certifications issued by Migob.

Since it was impossible to submitting them to the banks, several organizations could no longer continue having their bank accounts, which seriously hindered their work with the population.

In 65% of the cases, the National Police did not arrive at the organizations when they were canceled, while the remaining 35% suffered clear

aggressions when their facilities, equipment, vehicles, etc., were taken by force.

Most of the interviewed organizations, anticipating a possible closure, had already dismissed their personnel and paid the corresponding allowances. Due to the closure of their VET offices, some have not been able to comply with the payment of the General Directorate of Income (DGI by its Spanish acronym). Still, they have been able to comply with the Nicaraguan Social Security Institute (INSS by its Spanish acronym) payment.

In the case of the closing of media outlets, the processes are carried out through Official Orders the Nicaraguan Institute of Telecommunication and Postal Services (TELCOR by its Spanish acronym) and have been directed mainly towards Catholic and community radio stations located in different municipalities of the country.

6.3. Impact of NPOs' Cancellations

Half of the organizations interviewed, either their directors and/or staff, had suffered sieges by members of the National Police or Political Secretaries of the Sandinista National Liberation Front (FSLN by its Spanish acronym) in their territories, resulting in at least 6 members of the 17 organizations interviewed have been forced into involuntary exile.

There is a significant impact on the population due to the closing of these organizations. Most of them



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(53%) left projects planned for 2022, which had already been approved and financed, unimplemented. As for the direct impact on workers of the organizations and the population benefited by various projects, in those cases where this data can be counted, 306 people are directly affected as workers, while the impact on the communities and the population in general amounts to at least 830,850 people, who no longer receive different types of benefits.

According to research carried out by the Inter-American Dialogue, 53 canceled Non-Profit Organizations (NPOs) were analyzed. At that time, they were executing projects for US\$41 million when they got their legal personalities cancelled as well as their operating permits in the case of the international organizations. However, the resource decrease and the social and economic impact are even greater if all agencies are considered. According to the projection, losses due to the closing of the organizations could exceed US\$200 million per year so far.²⁹

²⁹<file:///Ma%CC%81s%20de%20un%20millo%CC%81n%20de%20nicas%20afectados%20por%20cancelacio%CC%81n%20masiva%20de%20oenege%CC%81s.html>

7. Recommendations Analysis

Table 1: Recommendation 125.136

No. Recommendation UN report	Recommendation (text)	Recommending State	Recommendation Status (Supported/Noted)	Actions (legislation, policies, programs) undertaken to implement the recommendation. Describe the synergies with treaty bodies, special procedures and SDGs	Indicator	Level of Implementation
125.136	Restore the legal personality and seized goods to non-governmental organizations is that defend human rights and to the media.	Spain	Noted		Number of legal personalities that have been restored	No legal personality has been restored 2909 NPOs and 30 media outlets have been canceled during the period.
					Organizations whose assets have been returned	No organization has had its real estate and/or equipment returned to it. 19 new organizations have had their facilities and/or equipment occupied

Med-term Implementation Level:

Not implemented

Table 2: Recommendations 125.115, 125.124, 125.133 and 125.147

Recomenda- tion No. per UN report	Recommen- dation (text)	Recommen- ding State	Recommen- dation Status (Supported/ Noted)	Actions (legislation, policies, programs) undertaken to implement the recommendation . Describe synergies with treaty bodies, special procedures and SDGs.	Indicator	Level of Implementa- tion
125.115	Comply with international human rights obligations to guarantee that all persons and civil society actors can freely exercise, without fear of persecution or violence, their rights to freedom of peaceful assembly and association, including peaceful protest and dissent; refrain from using arbitrary restrictions	Lithuania	Noted	SDG 16: Promote just, peaceful, and inclusive societies in Latin America and the Caribbean / Challenges and opportunities for implementation, follow-up, and review of SDG 16 and its targets / Challenges: Criminalization of protest, freedom of expression and participation, fundamental freedoms, various forms of discrimination and exploitation, and arbitrary detentions by public security agents.	Harassment cases Enforced disappearances Illegal detentions Trials of perpetrators of human rights violations	314 cases of harassment and sieges 128 illegal detentions There is no information on trials of persons responsible for human rights violations

	Excessive force against protestors and ensure that those responsible for human rights violations are brought to justice and held to account					
125.124	Guarantee the human rights and fundamental freedoms of its citizens, especially their rights to freedom of expression, association, and peaceful assembly without fear of reprisals, threats, attacks, harassment, or unjust prosecution	New Zealand	Accepted		Judicialization Procedures	41 judicialization procedures without the due process
125.133	Restore civil society space and guarantee that local human rights defense organizations can operate freely	France	Noted		Number of cases and victims	From January to October 2022, 709 cases of political violence were recorded.

125.147	<p>Refrain from creating or misusing</p> <p>legislative or administrative measures in order to silence civil society organizations working in the field of human rights and democracy</p>	Belgium	Noted		<p>3 laws: Law 115 and Law 1127, Reform and Additions to Law 909,</p>	<p>4 laws to restrict and disqualify NPOs and to decide at their discretion the cancellation of legal entities</p> <p>Law 1115 "General Law for the Regulation and Control of Non-Profit Organizations" (April 2022)</p> <p>Law 1127 "Reforms and</p> <p>Additions to Law 1115 and amendments to Law 522 General Law on Sports, Physical Education, and Physical Recreation".</p> <p>Amendments and Additions to Law 909, Law Creating the National Cinematheque of Nicaragua.</p> <p>Law 1137 changed the legal regime to 29, from NPOs to microfinance companies.</p>
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Med-term Implementation Level:

Not implemented

8. The Path to Respect the Right of Association and Justice

As it has been proven, the Government of Nicaragua has failed to comply with the recommendations it accepted in the third cycle of the UPR.

Due to this situation, we urge the following:

The Government of Nicaragua must:

- Restore legal personality of those organizations that were effectively functioning and active at the time of the cancellation of their legal status.
- Return confiscated real estate and equipment to 42 NPOs and media outlets
- Restore the freedoms of mobilization, assembly and expression.
- Release the 251 unjustly imprisoned human rights defenders and political prisoners.
- Comply with its obligations under human rights legislation, specifically with the UPR recommendations in this report.

Other CSOs:

- Continue documenting the human rights situation in Nicaragua.
- Continue to denounce nationally and internationally the defenseless situation of civil organizations in Nicaragua.

To the Recommending States and the International Community:

- Continue calling and putting pressure in different forms on the Government of Nicaragua to make progress on the levels of implementation of the recommendations it accepted and noted in the third cycle of the UPR.

APPENDIXES

Appendix 1. Tables by type of organization in relation of organizations and media whose legal status has been canceled.³⁰

Appendix 2. Laws applied to NPOs in each cancellation³¹

Appendix 3. Seizure of assets (real estate and equipment) from NPOs³²

³⁰ <https://docs.google.com/spreadsheets/d/1aDj8aYLomBjUj3YqrNkgfVwV3zFMIAYL/edit#gid=506572307>

³¹ <https://docs.google.com/spreadsheets/d/1yyCpVUKaDTnGihurJVpjO3bhRVKg0D3A/edit#gid=1137875810>

³² <https://docs.google.com/spreadsheets/d/1aDj8aYLomBjUj3YqrNkgfVwV3zFMIAYL/edit#gid=506572307>



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