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WAWRINKA READY FOR 'LAST PUSH'



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OMAN'S FIRST MAJOR GREEN HYDROGEN PROJECT PROPOSED IN SUHAR



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OMAN ACROSS AGES MUSEUM: A CULTURAL & EDUCATIONAL HALLMARK



OMAN

HM CONGRATULATES TANZANIAN PRESIDENT

MUSCAT: His Majesty Sultan Haitham bin Tariq has sent a cable of congratulations to President Dr John Pombe Magufuli of Tanzania for being re-elected as a president of his country for a term. His Majesty the Sultan expressed his sincere congratulations and best wishes of success to President Magufuli in leading the Tanzanian people towards further progress and prosperity, and the good relations between the two countries further development and growth.

OMAN CONDEMNS TERROR ATTACK IN AUSTRIA

MUSCAT: The Ministry of Foreign Affairs (MoFA) condemned the terror attack in Austria. “The Sultanate condemns and denounces the sinful terrorist act that took place in the center of the Austrian capital Vienna, and offers sincere condolences and sympathy to the families of the victims,” the official statement on Tuesday. At the same time, the Sultanate also expressed its solidarity with the friendly Austrian people and the international community in rejecting all forms of extremism and practicing or inciting violence and hatred. Oman’s Embassy in Vienna has called students present in the Austrian capital to exercise caution, to remain in their houses, to stay away from crowded places during this period, and to abide by the instructions issued by the Austrian authorities. They can contact the embassy at 00436763569820.

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HM presides over Cabinet meeting

Medium-Term Fiscal Balance Plan to attract foreign investment

Social Security Scheme to be set up for low-income families

Fiscal balance one of the important pillars of Oman Vision 2040

HM urges all to take part in online census scheduled in December

HM asks teachers, students and other staff to follow precautions

Offenders breaching COVID-19 precautions should be dealt with firmly

HM hails Supreme Committee, health workers for handling COVID-19





MUSCAT: His Majesty Sultan Haitham bin Tariq presided over a meeting of the Council of Ministers at Al Barakah Palace on Tuesday.

At the outset of the meeting, His Majesty the Sultan gave thanks and praise to the Almighty Allah for the bounties of stability and progress with which He has endowed Oman.

Then, His Majesty the Sultan reviewed regional and international conditions. He reiterated his resolve to accomplish the mission of economic reform towards the goal of realizing the State’s financial stability. This, he said, envisages placing fiscal balance on top of government priorities, since fiscal balance is considered one of the most important pillars of Oman Vision 2040. He pointed out that the economic and financial challenges faced by Oman, like any other country, requires undertaking a set of measures to improve financial and economic conditions.

His Majesty the Sultan referred to the Medium-Term Fiscal Balance Plan (2020-2024), which aims to improve the credit rating of the Sultanate to safe levels and establish an attractive investment climate, besides activating and diversifying sources of revenues, supporting economic growth and managing financial resources in an ideal manner.

His Majesty the Sultan reaffirmed that the initiatives and programmes of the Fiscal Balance Plan should not impact the lives of low-income segments and social security families. Instead, a Social Security Scheme should be established and consolidated.

His Majesty the Sultan stressed the need to streamline procedures, encourage investment, promote the private sector and develop the tourism sector and job-generating sectors.

He also underscored the significance of the Electronic Census of Population, Residences and Establishments scheduled to be conducted in December 2020. He pointed out that the census will reflect positively on various aspects of development and that it will contribute to the efficiency of comprehensive planning.

TURN TO P2

STATE COUNCIL CHAIRMAN TAKES OATH OF OFFICE

Before His Majesty Sultan Haitham bin Tariq, Shaikh Abdulmalik bin Abdullah bin Ali al Khalili took the oath of office as Chairman of the State Council at Al Barakah Palace on Tuesday.



His Majesty presides over Cabinet meeting

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He urged all to cooperate and react positively to the procedures needed to implement the e-census.

His Majesty the Sultan spoke about the sectors of education and health, noting that they figure high in the next nation-building process. He listened to a briefing on the exceptional measures undertaken by the departments concerned prior to the start of School Year (2020-2024) in view of the coronavirus pandemic.

On the occasion of the new School Year, His Majesty the Sultan greeted the teaching staff, the administrative crew and students, reminding all to stick to precautionary health procedures. He exhorted all to contribute to the realisation of an efficient educational process.

In this context, His Majesty the Sultan laid emphasis on the importance of keeping abreast of modern educational methodologies, including distance learning, self-acquisition through ICT (information and communication technology) and digital interaction in a manner that conforms to Oman Vision 2040.

His Majesty the Sultan gave his directives to provide students belonging to Social Security Scheme families with laptops this year. He urged those concerned to contact all segments of society and listen to their views and address their urgent demands.

After receiving an update on measures undertaken by the Supreme Committee tasked with tackling COVID-19 pandemic and other authorities, His Majesty the Sultan hailed the efforts of the health force handling the pandemic. He also commended the procedures taken by the Supreme Committee in this respect.

His Majesty the Sultan said that the conditions accompanying the pandemic have to be handled prudently due to their impact on public life. He stressed that balance should be maintained between decisions to tackle the pandemic and the ensuing economic and social impacts. He called for continuous assessment of the preventive procedures and for modifying the procedures as needed. He also said that offenders breaching the decisions of the Supreme Committee should be dealt with firmly.

At the conclusion of the meeting, His Majesty the Sultan said “Oman is the State of Peace, and peace has been its approach which has ever since antiquity shaped its traditions. Being steadfast with this legacy, the Sultanate reaffirms its permanent positive stands in its relations with neighbouring countries and the world at large.

“With Oman’s cooperation with all not compromising its national interests, the Sultanate seeks to achieve peace and security and to consolidate stability and peaceful co-existence with all countries of the world.” — ONA



Minister values HM’s Royal directives to provide laptops for social insurance students

MUSCAT: Dr Madeeha bint Ahmed al Shaibaniyah, Minister of Education, valued the Royal directives to provide laptops for school students hailing from the social insurance families.

Al Shaibaniyah affirmed that the ministry of education is honoured to receive the Royal directives of His Majesty Sultan Haitham bin Tariq regarding the provision of laptops to students belonging to the social insurance families for the academic year 2020-2021. The minister said the Royal directives are part of the special attention accorded by His Majesty to the school education sector, as well as His Majesty’s keenness on developing the students’ technical skills and abilities so that they can easily cope with online education during the current health situation.

The minister added that His Majesty’s kind gesture stems from his keenness on furnishing the students with self-learning skills and keeping up with the rapid developments in the knowledge and technology in line with the Oman Vision 2040 which highlights the importance of raising education quality and preparing innovative students who are capable of coping with the global competition.

— ONA

The green jewel amid mountains



STAFF REPORTER
MUSCAT, NOV 3

The Wilayat of Al Hamra lies in Al Dakhiliyah Governorate, where it borders Wilayat of Bahla on the south and Wilayat of Nizwa on the east. It is surrounded by mountains from the north and west.

The wilayat receives rains during different seasons of the year, which helps in irrigating farms and filling wells.

It is home to many villages including Thaht Khail, Ghaul, Bani Subh, Misfat Al Abriyeen and Qalaat Al Musalha. These villages are known for the cultivation of fruits and vegetables such as date palm, citrus, lemon, garlic, fodder, banana, pomegranate, onion, mango, rose and many more.

Al Hamra has the highest mountain peak in the Arabian Peninsula, the summit of Shams mountain, with a height of 3,000 metres above the sea level.

It is called Jabal Shams (Sun Mountain) because it is the first place to witness sun rise in the Sultanate. Its climate is pleasant in summer and cold with occasional snow in winter.

It has always been the best destination for the people who are interested in taking photographs, exploring, camping, climbing and trekking.

Al Hoota cave is located at the foot of Jabal Shams. The cave, formed out of limestone rocks, dates back to millions of years. It was opened for tourists in 2006, making it the first cave that is open for tourists in the Arabian Peninsula.

The cave contains a rich ecosystem including many lakes, where rare kinds of blind fish and micro organisms live.

Another natural mountainous area is Al Sharaf Heights, where cold climate prevails.

Al Hamra is reputed for abundant wadis like Al Nakher, Ghoul, Al Medaam Al Malhm

and Shamaa. All these wadis abound in 'nabk' trees on which bees produce pure honey.

Misfat Al Abriyeen is one of the beautiful villages in Al Hamra, which combines the beauty of nature and heritage.

Among the famous archaeological sites in Al Hamra is an old lane, which contains many ancient mud houses that were built hundreds of years ago.

Al Safa house, which exhibits Oman's ancient life, is one of the beautiful mud houses that attract visitors. One of the archaeological sites is the stone of the Salt bin Malik, which is an ancient rock with inscriptions and writings.

The people of Al Hamra are engaged in many traditional crafts such as breeding livestock, farming, weaving and spinning.

Also, many art forms are traditionally practiced here.

Al Razha and Al Azi are performed at social events like Eid festivals and weddings.



Qatar to hold shura elections in October 2021

DOHA: Qatar’s Emir Shaikh Tamim bin Hamad al Thani said on Tuesday that a long delayed vote for the country’s policy reviewing chamber will be held in October 2021, marking the Gulf emirate’s first national election.

The current Shura Council advises the Emir on draft laws but does not create its own legislation and can be overruled by a simple decree. October’s vote would be Qatar’s first national election.

Qataris have previously been able to cast ballots on constitutional reforms and in elections to a nationwide municipal council.

“The Shura Council elections



Qatari Emir Shaikh Tamim bin Hamad al Thani addresses the Shura Council in Doha on Tuesday. – Reuters

Qataris have previously been able to cast ballots on constitutional reforms and in elections to a nationwide municipal council

will be held in October of next year to strengthen the traditions of the Qatari shura, with wider participation by citizens”, the Emir said in a speech to open the 49th session of the council.

Elections to the council, required under the country’s

2004 constitution, have been postponed repeatedly and the body’s members have instead been directly appointed by the Emir.

“We are taking an important step in strengthening the Qatari consultative traditions and developing the legislative process with the participation of a wider range of citizens”, Emir Shaikh Tamim said.

“We have our solid system rooted in the structure of our society and... it is not a multi-party system, but rather an emirate system based on established traditions of fair and rational governance.” — AFP

UK to pilot new COVID-19 mass testing approach



Shoppers walk at Oxford Street after new nationwide restrictions were announced. – Reuters

LONDON: Britain will launch a COVID-19 mass testing pilot scheme in the northwest city of Liverpool this week, offering everyone tests whether or not they have symptoms, in an attempt to find a new way to use testing to limit the spread of the coronavirus.

Prime Minister Boris Johnson promised a “world-beating” national test-and-trace system earlier this year, whereby people with symptoms get tested and the contacts of positive cases are asked to self-isolate.

But the scheme has disappointed and the government’s scientific advisory body said last month its impact on virus transmission was marginal.

The United Kingdom has the highest COVID-19 death toll in Europe, and a second national lockdown is due to come into force in England on Thursday, but the government has cited the prospect of regular mass-testing, which can pick up asymptomatic cases, by the spring

as a reason for optimism.

“It is early days, but this kind of mass testing has the potential to be a powerful new weapon in our fight against COVID-19”, Prime Minister Boris Johnson said in a statement.

The government said the Liverpool pilot would start on Friday using PCR swab tests, the default testing method to date, as well as new lateral flow tests and so-called LAMP tests, aimed at delivering faster results without the need for laboratory processing.

Everyone living or working in the city, one of the worst-hit in the country, will be offered repeat tests at existing sites as well as numerous new sites including care homes, schools, universities and workplaces.

Johnson said that dependent on the pilot’s success, millions of the new rapid tests could be distributed elsewhere in the country before Christmas to help local authorities drive down transmission in their areas. — Reuters

Lebanon central bank urged to hand over documents for audit

BEIRUT: Lebanon’s caretaker Prime Minister Hassan Diab called on the central bank to provide restructuring consultancy Alvarez & Marsal with all the information requested for a forensic audit, warning against any attempt to scupper the process.

Lebanon is grappling with a financial meltdown that has crashed the currency, paralysed banks and prompted a sovereign default. It hired the turnaround specialist this year to audit the central bank — a key demand of the International Monetary Fund and foreign donors which have pressed the indebted state to tackle waste and corruption.

Diab said in a statement on Tuesday that Banque du Liban (BDL) had only provided the firm with 42 per cent of the documents requested and criticised it for citing Lebanese



A view of Lebanon's Central Bank building in Beirut. – Reuters

legislation and banking secrecy as a justification.

“Any reform not based on the forensic audit of the central bank would only be symbolic reform to cover up the continued approach that brought the country to this state”, Diab said. — Reuters

الوطنية للتأمين على الحياة والعام NATIONAL LIFE & GENERAL INSURANCE Ominvest Group مجموعة أومينفست																							
Directors’ Report For the nine-month period ended 30 September 2020																							
Dear Shareholders, On behalf of the Board of Directors, I have the pleasure to present to you the Unaudited Financial Results of National Life & General Insurance Co SAOG (“the Company” or “NLGIC”) for the nine-month period ended 30 September 2020.																							
Performance highlights for the nine-month period ended 30 September 2020: NLGIC continues to deliver strong results in the prevailing challenging economic environment. The Company has achieved exceptional results with growth of 91% in Profit after Tax for the nine-month period ended 30 September 2020, as compared to the same period in 2019. Key performance metrics which have contributed to the results are:																							
<table><tr><th>(in RO 000s)</th><th>Jan-Sep 2020</th><th>Jan-Sep 2019</th><th>Variance</th></tr><tr><td>Gross Written Premiums</td><td>112,975</td><td>118,215</td><td>-4%</td></tr><tr><td>Net Underwriting Results</td><td>23,228</td><td>15,762</td><td>47%</td></tr><tr><td>Investment Income</td><td>3,201</td><td>2,301</td><td>39%</td></tr><tr><td>Profit after Tax</td><td>14,017</td><td>7,355</td><td>91%</td></tr></table>				(in RO 000s)	Jan-Sep 2020	Jan-Sep 2019	Variance	Gross Written Premiums	112,975	118,215	-4%	Net Underwriting Results	23,228	15,762	47%	Investment Income	3,201	2,301	39%	Profit after Tax	14,017	7,355	91%
(in RO 000s)	Jan-Sep 2020	Jan-Sep 2019	Variance																				
Gross Written Premiums	112,975	118,215	-4%																				
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Investment Income	3,201	2,301	39%																				
Profit after Tax	14,017	7,355	91%																				
Gross Written Premiums: Gross Written Premium (GWP) for the nine-month period ended 30 September 2020 of RO 113 million is 4% lower than the corresponding period of 2019, due to reduced GWP in the Company’s UAE medical business.																							
Net Underwriting Results: Net Underwriting Result (NUR) of RO 23.2 million achieved during the nine-month period ended 30 September 2020 is 47% higher than the same period in 2019. Improved results are driven by Medical and Motor portfolios in Oman as well as overseas. The increase in NUR is attributable to the strategies adopted by the company over the years which include enhancing retail products, gradual increase in retention, strengthening of digital capabilities and focus on prudent underwriting. Reduction in claims reported during the COVID-19 related lockdown has also contributed to the higher NUR.																							
Investment Income Investment Income of RO 3.2 million for the nine-month period ended 30 September 2020 is 39% higher as compared to RO 2.3 million in the corresponding period of 2019. The investment base of the company has risen significantly during the nine-month period ended 30 September 2020 reaching RO 89 million, of which over 90% comprises of fixed income securities. The decision to focus more on fixed income instruments continues to yield good results.																							
Net Profit After Tax (NPAT) The substantial increase in NUR as well as Investment Income have resulted in the 91% growth in the Net Profit After Tax (NPAT) with a NPAT of RO 14.0 million for the nine-month period ended 30 September 2020 as compared to RO 7.4 million in the corresponding period of 2019.																							
Changing Risk Environment The Company in its course of operations is exposed to a variety of risks and manages these risks through its Risk Management Framework. The Company has Board approved risk policies for identification, measurement, monitoring and control of the risks identified. Covid-19 is one of the risks identified in terms of operational as well as financial risk. The impact of the Covid-19 claims is being regularly monitored by the Company.																							
Insurance Sector A challenging economic environment in Oman and UAE, due to the ongoing Covid-19 pandemic and low oil prices, means the growth outlook for insurance sector in the region will be subdued in the near term. However, we are more optimistic on health insurance segment as the awareness of the benefits cover is growing due to Covid-19 pandemic and Oman government is progressing with the roll-out of mandatory health insurance coverage.																							
Acknowledgements We are profoundly grateful to His Majesty Sultan Haitham bin Tarik for his great leadership, wisdom, and guidance as he leads our country towards continued growth, stability, and prosperity. We also extend our sincere congratulations to His Majesty Sultan Haitham bin Tarik and the people of Oman on the occasion of 50th National Day.																							
I take this opportunity to thank our esteemed shareholders, partners and regulators for their continued support and trust. I also especially thank the management team and all our employees for their performance, hard work and commitment.																							
I thank The Supreme Committee tasked with tackling the developments of coronavirus (COVID-19) pandemic, all the ministries and workers at various levels who are involved in the efforts to reduce the spread of COVID-19 and in the treatment of those affected.																							
Khalid Muhammad AlZubair Chairman																							
Note: The unaudited financial statements are available in the website of Muscat Securities Market. However, the same will be sent to any shareholder who requests them either in Arabic or English, within 7 days from the receipt of request at the company’s address: National Life & General Insurance Company SAOG, P.O. Box:798, Wadi Kabir, PC 117, Sultanate of Oman.																							

UNAUDITED INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION As at 30 th September 2020			
	30 September 2020 RO (Unaudited)	31 December 2019 RO (Audited)	30 September 2019 RO (Unaudited)
ASSETS			
Cash and cash equivalents	7,918,808	19,004,230	5,808,738
Bank deposits	41,166,206	37,348,696	36,965,507
Premiums and insurance balance receivables	57,289,144	63,519,337	76,155,324
Reinsurers’ share of outstanding claims	7,891,104	6,020,113	9,722,912
Reinsurers’ share of actuarial / mathematical and unexpired risk reserve	11,943,192	13,544,875	15,080,246
Other receivables and prepayments	9,889,598	10,015,713	10,776,702
Investments carried at amortised cost	14,213,376	2,569,435	11,425,006
Investments carried at fair value through other comprehensive income	33,355,715	31,709,063	24,021,628
Loans to policyholders	130,705	129,435	183,221
Property and equipment	6,706,073	6,811,564	6,801,116
Deferred tax asset	487,824	221,007	340,791
Intangible Assets (including Goodwill)	478,546	496,243	502,143
Total assets	191,470,291	191,389,711	197,783,334
EQUITY AND LIABILITIES			
EQUITY			
Capital and reserves			
Share capital	26,500,000	26,500,000	26,500,000
Legal reserve	8,162,821	6,761,121	6,476,406
Contingency reserve	12,611,164	11,185,599	10,763,075
Revaluation reserve	447,420	447,420	447,420
Fair value reserve	(1,311,014)	165,048	(974,385)
Foreign exchange fluctuation reserve	(24,832)	(21,957)	(20,894)
Retained earnings	18,090,865	13,865,365	12,592,822
Total equity	64,476,424	58,902,596	55,784,444
LIABILITIES			
Gross outstanding claims	28,499,835	21,704,590	31,969,718
Gross actuarial / mathematical and unexpired risk reserve	63,841,987	58,403,181	64,924,470
Due to reinsurers	10,894,382	8,837,559	10,196,927
Other liabilities	21,360,687	39,905,510	33,576,666
Short term loan	-	2,000,000	-
Income tax payable	2,396,976	1,636,275	1,331,109
Total liabilities	126,993,867	132,487,115	141,998,890
Total equity and liabilities	191,470,291	191,389,711	55,784,444
Net assets per share	0.243	0.222	0.211

The unaudited interim condensed consolidated financial statements were approved by the Board of Directors on 27 October 2020.

UNAUDITED INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME For the ninemonths ended 30 September 2020		
	30 September 2020 RO (Unaudited)	30 September 2019 RO (Unaudited)
Gross written premium	112,975,372	118,215,128
Gross premium, earned	107,536,566	106,253,272
Premium ceded to reinsurers, earned	(20,754,886)	(28,132,719)
Net insurance premium revenue	86,781,680	78,120,553
Commission income on premium ceded to reinsurers	2,292,491	3,667,593
Income from policy fees	732,310	1,090,850
Gross claims expense	(76,433,093)	(83,928,085)
Reinsurers’ share of claims	18,715,637	25,922,984
Commission expense	(8,861,404)	(9,111,962)
Net underwriting result	23,227,621	15,761,933
Investment income – net	3,201,314	2,300,602
Expected credit losses on financial assets	(15,572)	4
Other operating expense / income	(30,064)	46,362
Third party administration fees	(869,426)	(1,114,513)
General and administrative expenses	(9,034,775)	(8,379,949)
Finance cost	(108,218)	(41,476)
Amortisation of Intangible Assets	(17,697)	(17,697)
Profit before income tax	16,353,183	8,555,266
Income tax	(2,336,180)	(1,200,103)
Profit for the period	14,017,003	7,355,163
Other comprehensive expense		
Items that will be reclassified to profit or loss:		
Exchange differences on translation of foreign operations	(2,875)	(19,612)
Change in value of debt investments carried at fair value through other comprehensive income	(987,449)	142,508
Items that will not be reclassified to profit or loss:		
Change in value of investments carried at fair value through other comprehensive income	(827,851)	(52,087)
Other comprehensive expense for the period	(1,818,175)	70,809
Total comprehensive income for the period	12,198,828	7,425,972
Earnings per share - basic and diluted	0.053	0.028
Items in the unaudited interim condensed consolidated statement of other comprehensive income above are disclosed net of tax.		

India, US, Japan and Australia kick off 'Malabar' wargames

NEW DELHI: India, the United States, Japan and Australia began their largest joint naval exercises in over a decade on Tuesday, Indian government sources said, seen as part of efforts to balance China's vast military and economic power in the region.

The annual "Malabar" wargames that India holds with the United States and Japan have been expanded to include Australia this year to cover all members of the Quad, an informal group of the

four largest democracies in the Indo-Pacific. China has accused the United States, which has been leading the effort to forge a common front among its allies, of a "Cold War mentality" and ideological prejudice.

Five ships of the Indian Navy, including a submarine, were deployed in the exercise along with US Navy's *John S McCain* missile destroyer, Australia's *Ballarat* frigate and a Japanese destroyer, the Indian ministry of defence said.

Five ships of the Indian Navy, including a submarine, were deployed in the exercise along with US Navy's *John S McCain* missile destroyer, Australia's *Ballarat* frigate and a Japanese destroyer

There will be no contact between the military personnel of the four nations because of COVID-19 restrictions during the first phase of the drills running till November 6, it said. Later this month, India and the United States

will deploy aircraft carriers in the drills, a military source said.

"The exercise will showcase the high-levels of synergy and coordination between the friendly navies, which is based on their shared values and commitment to

an open, inclusive Indo-Pacific and a rules-based international order," the defence ministry said in its statement.

The exercises comes at a time when the host, India, is locked in a military stand-off on the disputed land border with China. Thousands of troops are in close proximity in the western Himalayas, where India says Chinese troops have intruded across its side of the de facto border. Beijing denies any intrusion and says India has

been building roads and other infrastructure in the disputed area, causing the crisis.

Australia's diplomatic relations with China also worsened this year after Canberra led calls for an international inquiry into the coronavirus pandemic and Beijing imposed trade sanctions on Australian beef and barley. Separately, Japan is embroiled in a dispute with China over ownership of islands in the East China Sea.

— Reuters

Kamala's ancestral village pray for her election win

NEW DELHI: Residents of US vice-presidential nominee Kamala Harris' ancestral village in southern India offered prayers on Tuesday that she and Democratic presidential candidate Joe Biden would succeed in the polls.

Born to a Jamaican father and Indian mother from the southern state of Tamil Nadu, Harris is the first-ever American of Indian and African descent to become the vice-presidential candidate of a major political party.

Banners in support of Kamala were put up in Thulasendrapuram, a village some 350 kilometres south of Chennai that was home to her diplomat grandfather, P V Gopalan.

Dozens of people thronged the Dharmasastha temple in the village to pray for Harris' victory. About 200 villagers lined up to pray for the success of Harris in the polls, temple administrator S V Ramanan said. The priests performed ceremonial rites while



Residents take picture of a poster of US Democratic vice-presidential candidate, Kamala Harris, at her ancestral village of Thulasendrapuram in Tamil Nadu. — AFP

locals broke coconuts for good luck. "There is a lot of faith in the 300-year-old temple, with the belief that prayers offered here are always answered. The villagers are seeking divine intervention and believe Kamala will be elected," Ramanan said. Organisers also arranged an offering of food at the temple

premises that included "idli," steamed rice cakes that are among the US politician's favourite foods. "We hope she will become the vice-president and will make our country, particularly the residents of Thulasendrapuram, proud," J Sudakaran, an organiser, told the *Times of India*. — dpa

Lanka rescues 120 whales

COLOMBO: Sri Lanka has saved some 120 pilot whales in a gruelling overnight rescue involving the navy, officials said on Tuesday, after the island nation's biggest stranding.

Three pilot whales and one dolphin died of injuries following the mass beaching on Monday on the country's western coast at Panadura some 25 kilometres south of the capital Colombo.

A handful of whales had started beaching in the early afternoon and their numbers swelled to more than 100 by dusk, overwhelming local volunteers, resident Pathum Hirushan said.

"Some of the fishermen from the area tried to push back the whales. The sea was rough and the waves would bring them back



Sri Lankan volunteers try to push back a stranded short-finned pilot whale at the Panadura beach. — AFP

to shore," Hirushan said.

"It was very tiring, but later the navy came in with their boats and worked through the night."

The navy and the coastguard, as well as dozen of volunteers, were able to move the other mammals into deeper waters with the aid of small patrol craft by dawn on Tuesday, navy

spokesman Indika de Silva said.

Volunteers had come forward to help with the rescue despite the region being under a days-long lockdown to combat the spread of the coronavirus pandemic.

Pilot whales — which can grow up to six metres long and weigh a tonne — are highly social. — AFP



Electronic Tender(s)

Majan Electricity Co. (SAOC) Announces the Following E-Tenders

Tender NO	Description	Grade	Last date for buying	Submission date	Tender price R.O.
86/2020	Electricity Bills collection consumption Contract for Two years	Specialized	8/11/2020	17/11/2020	1,032/=

Interested Firm having relevant experience in the similar nature of services and registered with Tender Board and Distribution Code Review Panel (DCRP) for electrical work, may register and obtain the tender documents from E-Tendering Site <https://etendering.tenderboard.gov.om> against online payment of non-refundable fees mentioned above for each tender.

The Tenderers should enclose a copy of Bank Guarantee issued by any registered bank in the Sultanate of Oman for a value of (1%) of the submitted bid value valid for a period of (90) days from the date of Submission, and addressed to The Chairman of the Tender Committee. The original Bid Bond to be delivered in sealed envelope, and the tender number and title of project only are to be mentioned on the envelopes. The place of submission the original bond would be at MJEC Contracts & tenders office at MJEC building in AL Sawari Center in Sohar or at MJEC Contracts & tenders office at Muscat in Al Mubailah- opposite to the industrial Area beside to Bank Sohar ,before 10 A.M. according to the assigned date of submission of the tender. Any Submission of original tender bond after the time and date mentioned in the advertisement will not be accepted and tenderer offer will be rejected.

The Completed signed and sealed commercial and technical offer with all tender documents should be submitted and uploaded online into the above mentioned E-Tendering website. The Hard copies of the tender document are not accepted.

For more information please contact Tel no.:24051501- 26944266

For any technical assistance please contact Helpdesk: +968-24166670

E-mail: etenderhd@ita.gov.om

Preference of awarding the tender will be given to those bidders who achieved a high percentage of purchasing from Local Products & and have a High level percentage of Omanization.

The Company is not bound to consent the lowest Bid or any other Tenders.

"WITH ELECTRICITY WE PROGRESS PLEASE AVOID EXTRAVAGANCE IN CONSUMPTION"



شركة ماجان كهرباء
Majan Electricity Company (SAOC)
أحد شركات مجموعة ناما
Member of Nama Group

Majan Electricity Company S.A.O.C

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**Ministry of Interior
Governor of Al-Batinah North**

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Companies specialized in the field of this Tender may obtain tender documents for the following tenders, on any working day between 8:00 a.m. and 1:00 Noon, from Quantity Surveying & Contracts Office, Sohar Municipality Building on payment of non-refundable tender fee as noted below:

Tender No.	Description of Work	Tender Fee (non refundable)	Tender No.	Description of Work	Tender Fee (non refundable)
PRS/20/010	Supply of Cartridges and Toners	R.O. 25	PRS/20/029	Hiring of Staff (Site Inspector & Land Surveyor)	R.O. 25
PRS/20/011	Maintenance of Computer's, Printer's and Scanning Machines	R.O. 25	PRS/20/030	Maintenance of Air Conditioning Units (Package, Split & Window Units)	R.O. 25
PRS/20/012	Supply of Toners & Maintenance of Fax & Copy Machines	R.O. 25	PRS/20/032	Maintenance of Buildings	R.O. 40
PRS/20/013	Supply of Tyres	R.O. 25	PRS/20/034	Maintenance of Road Markings	R.O. 25
PRS/20/014	Propose of Lathe Works	R.O. 25	PRS/20/035	Maintenance of Traffic Lights	R.O. 40
PRS/20/015	Supply of Oil & Lubricants	R.O. 25	PRS/20/036	Maintenance of Street Lights	R.O. 45
PRS/20/016	Supply of Vehicle Batteries	R.O. 25	PRS/20/037	Consultancy Services for Execution of Various Land Survey and Handing over in Sohar	R.O. 25
PRS/20/017	Supply & Installation of GPS Automated Vehicle locations	R.O. 25	PRS/20/038	Hiring of Technical Staff (Land Survey & Draughtsman)	R.O. 55
PRS/20/018	Upholstery work	R.O. 25	PRS/20/039	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone A	R.O. 50
PRS/20/019	Hire of Mechanic	R.O. 30	PRS/20/040	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone B	R.O. 60
PRS/20/020	Cleaning & Washing of Vehicles	R.O. 25	PRS/20/041	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone C	R.O. 55
PRS/20/021	Cleaning & Washing of Equipments	R.O. 25	PRS/20/042	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone D	R.O. 65
PRS/20/022	Supply of Clothes	R.O. 25	PRS/20/043	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone E	R.O. 55
PRS/20/023	Cleaning of Buildings	R.O. 90	PRS/20/044	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone F	R.O. 50
PRS/20/024	Supply of Chemical Items and Equipments	R.O. 25	PRS/20/045	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone G	R.O. 65
PRS/20/025	Supply of Bitumen's Asphalts	R.O. 25	PRS/20/046	Maintenance Works of Soft and Hard Landscaping in Sohar – 2021, Zone H	R.O. 55
PRS/20/026	Supply of Electrical Material	R.O. 45	PRS/20/047	Supply of Signboards	R.O. 25
PRS/20/028	Supply of Traffic Signboards	R.O. 25	PRS/20/048	Insurance of Vehicles & Equipments, Accident Insurance for Staff, Buildings & Properties	R.O. 25

Time Line:



The Form of Tender (in small envelope) under wax sealed cover shall be placed in the tender box location in our Quantity Surveying & Contracts Office, by 10.00 a.m. All envelopes are to be clearly marked with the name of the Governor of Al-Batinah North and no other marks. The Tenderers shall submit with Form of the Tender (Financial Offer) a Certified Cheque or Tender Bond in the sum of 1% of the tender value valid for 90 days, issued by a locally registered bank in the Sultanate of Oman. Tenders without such bond shall be rejected.

Comments:

- Has the right to distribution items or works or quantities there of between more than one contractor without giving reasons to the bidder.
- The Tender Committee is not obliged to accept the lowest or any tender that may.

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الخط الساخن ٨٠٠٠٠٠٧٦



A NATION ON EDGE

Nearly 100 million Americans voted early in a closely watched election around the world

WASHINGTON: Americans were voting on Tuesday under the shadow of a surging coronavirus pandemic to decide whether to reelect Republican Donald Trump, one of the most polarising presidents in US history, or send Democrat Joe Biden to the White House.

A record-breaking number of early votes — some 100 million — have already been cast in an election that has the country on edge and is being closely watched in capitals around the world.

The 77-year-old Biden, who served for eight years as vice-president to Barack Obama, leads Trump in national polls and in many of the battleground states that will decide the White House.

The former senator from Delaware, who is making his third bid for the presidency, began his day with a visit to the church in Wilmington, Delaware, where his son, Beau Biden, and first wife and daughter are buried.

Trump, 74, who is seeking to become the first US president to win reelection after being impeached, dismissed the polls showing him trailing Biden.

"I think we have a very solid chance of winning," he said on Tuesday morning on "Fox and Friends."

"We think we're doing very well everywhere. The crowds have been incredible."

"Our country can never be the same country if they win," Trump said, adding that America would become a "socialist" nation.

At the same time, Trump has cast doubt on the integrity of the election and threatened legal challenges, claiming the only way he can lose is if the results are "rigged."

Casting her vote in New York, Megan Byrnes-Borderan, 35, said Trump's threats were "part of why it is so scary."

"I believe that Trump will go through all odds to try to win the election," she said.

Trump has waged a campaign against mail-in voting for months, claiming it could lead to fraud and all ballots should be tabulated on Election Day.

Several states, including battlegrounds Michigan, Pennsylvania and Wisconsin, do not begin counting mail-in ballots until Election Day itself.

'DONE WITH THE CHAOS!'

Besides the White House, all 435 seats in the House of Representatives are at stake, and Democrats are expected to hold and possibly expand their majority in the chamber.

Roughly one-third of the Senate is up for grabs and Republicans risk losing their 53-47 majority.

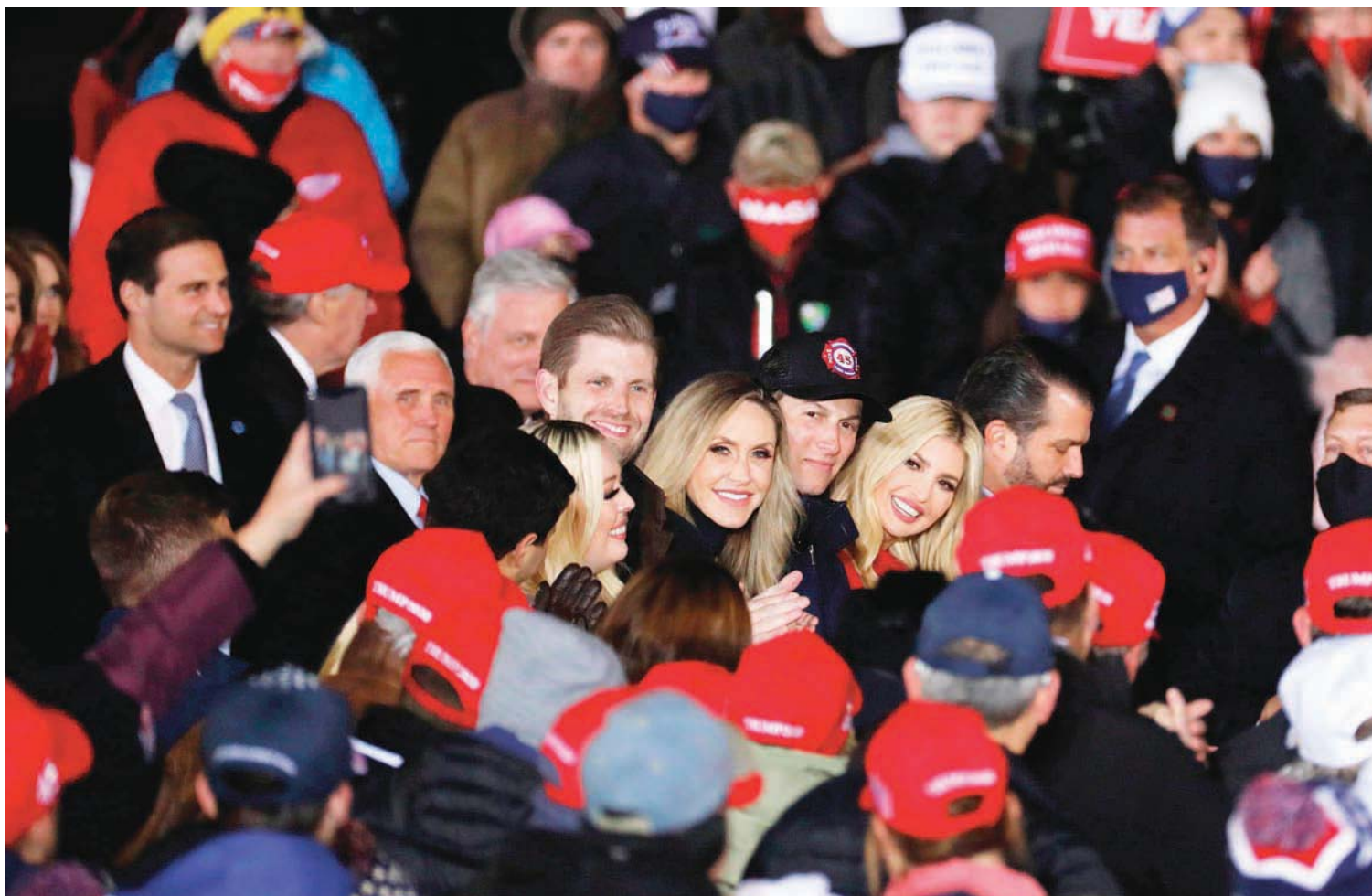
The bitter divisions and passions sparked by the bruising election campaign are sure to leave one side disappointed and have sparked fears of unrest.

In Washington and many other cities, stores have been boarding up and law enforcement is on high alert.

In a tweet flagged with a warning label by Twitter, Trump said a slow vote count in crucial Pennsylvania could lead to "rampant and unchecked cheating."

"It will also induce violence in the streets. Something must be done!" he tweeted.

Biden has focused his attacks on



US President Donald Trump's family members with Vice-President Mike Pence during the final Make America Great Again rally at Gerald R. — AFP



Voters cast their ballots at the old Stone School, used as a polling station, in Hillsboro, Virginia. — AFP



Joe Biden speaks to supporters as he arrives with his granddaughters in Scranton, Pennsylvania, on Tuesday. — AFP



The votes are tallied, five in favour of former vice-president and Democratic presidential nominee Joe Biden against zero for US President Donald Trump, during the historic midnight vote at the historic Balsams Resort as part of the first ballots cast in the United States Presidential Election in Dixville Notch, New Hampshire, on Tuesday. — AFP



Supporters of US President Donald Trump arrive to vote. — AFP

Trump's handling of the COVID-19 pandemic which has left more than 231,000 people dead in the United States, and the divisive nature of his presidency.

"We're done with the chaos! We're done with the tweets, the anger, the hate, the failure, the irresponsibility," Biden said at an election eve rally in Cleveland, Ohio.

"We're coming together for a big win," Biden said in Pittsburgh, Pennsylvania, where he was joined by pop superstar Lady Gaga. "It's time to stand up and take back our democracy."

Biden, like Hillary Clinton in 2016, is expected to win the popular vote but all eyes are on the 538-member Electoral College that ultimately determines the winner of the race.

A candidate needs 270 electoral votes to win and it may come down to voters in the toss-up states of Arizona, Florida, Georgia, Michigan, North Carolina, Ohio and Pennsylvania.

Trump won 306 electoral votes in 2016 and he predicted on Tuesday he would do even better this time. "I think we'll top it," he said.

Trump, who was briefly knocked off the campaign trail in early October by a bout with COVID-19, wrapped up his campaign with a whirlwind day of rallies, addressing supporters twice in Michigan and making stops in North Carolina, Pennsylvania and Wisconsin.

He ended up in the early hours of Tuesday in Grand Rapids, Michigan — the same place where he concluded his against-the-odds campaign in 2016.

'HOW COULD HE NOT WIN?'

While Tuesday is formally Election Day, in reality Americans have been voting for weeks.

With a huge expansion in mail-in voting to safeguard against the COVID-19 pandemic, some 100 million people have already made their choice.

Trump has lost ground among suburban women, who favour Biden by a double-digit margin, and his "law and order" response to protests for racial justice may have turned off many Black voters.

Trump's handling of the coronavirus pandemic has also led to a potential loss of support among seniors.

In one of US history's great political gambles, Biden stuck to socially distanced gatherings with small crowds while Trump held large rallies where few supporters wore masks.

Many early votes are believed to have been cast by Democrats, and Trump's side is hoping for a massive wave of Republican supporters voting in person on Tuesday.

"When you come to one of these rallies, all you think is, how could he not win?" said Kolleen Wall, who turned out to cheer Trump in Grand Rapids.

As voters went to the polls in the US, the eyes of the world were on the fate of a norm-breaking president with the campaign slogan "America First."

Trump's first term featured strained relations with Nato allies, withdrawal from the Paris climate accord and World Health Organization and renunciation of the Iran nuclear deal.

Relations with China have also become increasingly strained with Trump blaming Beijing for the COVID-19 pandemic. — AFP

Time for social solidarity

After months-long concerns that school closures were doing more harm than good, especially as evidence mounted that children rarely develop symptoms from COVID-19, the new academic year in Oman got off to a good start.

The new education approach, with a mix of classroom and online learning, with educational institutions determining the cases that require students to attend the university campus, no doubt, has been carefully weaved in consultation with the experts in the respective fields.

And for those attending face to face classes, all the safety measures are in place in schools to ensure safety and reduce the risk of coronavirus infection among students who attend the classes.

Educational institutions, according to the guidelines, are committed to developing the necessary technical infrastructure for e-learning on an ongoing basis and that should conform to international standards.

The academic courses must include a mixture of simultaneous and asynchronous — online and recorded — lectures and the institutions must specify the appropriate mechanisms to ensure interaction of students in these lectures and their commitment



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AND OTHER
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to attend them on time. If parents prefer to educate their children completely through the distance education system due to safety concerns, they can take exemptions by submitting a written application to the school authorities.

Arrangements have also been made that Oman TV will telecast lessons for Grade 12 daily on weekdays between 2:30 pm to 6:30 pm with their schedules available at the ministry website.

Rather than returning fully to the way school education was designed and functioning before, the pandemic has presented systems with an opportunity to positively embrace a paradigm shift that has long been happening, albeit slowly.

Yet there are discussions and other realistic concerns related to the economic and social aspects that up to what extent people can afford the distant education, which involves risks as far as the level of availability of the Internet facility in remote villages in the Sultanate.

The interruption of in-school teaching during the current crisis has revealed the possibilities and challenges of distance learning. It has highlighted the crucial role of communities with a sense of belonging and safety apart from developing social relationships; and a source of support from everyone in the society.

In the online learning system, not only that children need to have computers and accompanying applications to work according to the programs, but also parents need to follow up with children the way they learn, how to deal with these interactive electronic educational platforms and how to use them. In addition, a family has to find funds to meet the additional expenses for buying enough laptops.

Therefore, the new school year raises a new reality of responsibility and affirmation of cooperation and a continuous evaluation of the situation to ensure fair support for the children. All national telecommunications companies, without exception, have a great responsibility by providing schools and homes with high quality internet and other support including programs and financial support by reducing the subscriptions rates.

Companies as part of their social responsibilities should endeavour to help children who need support with computers and other devices that are required in the online education system. A feeling of national brotherhood based on the principles of social solidarity is the need of the hour so that no child is denied the right to education. Everyone needs to pull each other's hand to keep the thread of the education link continuous and uninterrupted!

FIGHT TO END CHILD POVERTY

Rashford making a difference on and off the field

KIERAN CANNING

Marcus Rashford's impact now stretches far beyond the football field as the Manchester United and England forward has become a global icon by taking on politicians to fight for an end to child poverty.

In the week of his 23rd birthday, Rashford scored his first career hat-trick in a 5-0 thrashing of RB Leipzig in the Champions League, gained the support of over one million signatures in a petition to try and extend free school meals during half-term holidays and inspired thousands of volunteers across the country to step into the breach when parliament did not intervene.

After his campaign forced a government U-turn over free school meals over the summer holidays, Rashford has formed a taskforce with major food suppliers, which is now helping to provide over seven million meals per week for those in need.

Rashford's message has been powerful as he went through the difficulties millions face in the economic crisis caused by coronavirus as he relied on the help of friends and neighbours during an impoverished childhood.

The determination to make a difference has proved infectious with major brands, other football clubs and players inspired by the movement. On Monday, Rashford announced a partnership with fashion brand Burberry that will provide grants to two youth centres he attended as a child, as well as a donation to provide over 200,000 meals.

Brighton, Bradford, Luton and Yeovil were among a host of other English clubs to provide meals during half-term week.

England international teammate Reece James has set up a similar project to raise £100,000 for a London food charity by the time he turns 21 on December 8.

'THE POWER IS YOURS' Following in the footsteps of NBA stars' activism on racial injustice, footballers are no longer satisfied just doing their talking on the pitch. Empowered by millions of followers on social media, they are using their platform to positively enact change. After a disagreement on the government's policy for hungry children Conservative MP Steve Baker tweeted: "You have 3.4m followers Marcus, to my 96k. The power is yours here."

The campaign has even managed to unite the famously partisan world of football.

Liverpool defender Andy Robertson believes once supporters are allowed to return to stadiums that Rashford may be the first Manchester United player to get a standing ovation at Anfield.

"He'd definitely deserve it because thousands of families are getting fed now", Scotland captain Robertson, who has himself been heavily involved in helping local foodbanks, told the BBC. "He made politicians overturn the decision (over the summer holidays) because he wanted every kid to get fed."

Rashford's goal off the field is more important than any he has scored on it, but he has managed to maintain the balance of performing on the pitch with his activism off it. His hat-trick against Leipzig came in just 27 minutes as a second-half substitute on a rare occasion where he was given a rest by Ole Gunnar Solskjaer from the start.

— AFP

RISK OF INSTABILITY

Malaysia's PM needs rivals to back budget

JOSEPH SIPALAN

Uncertain whether Prime Minister Muhyiddin Yassin's political rivals will resist the temptation to bring him down, Malaysia's government is set to unveil a 2021 budget on Friday aimed at cushioning the economic impact of the coronavirus pandemic.

Muhyiddin has appealed for cross-party support when parliament votes on the budget proposals on November 23. Defeat would amount to a no confidence vote, analysts say, and would plunge Malaysia into more political instability. Malaysia's king has told squabbling politicians to prioritise passing the measures needed to help the Southeast Asian nation weather the crisis.

But having survived with a 2-seat majority since coming to power in March, Muhyiddin's position remains precarious as cracks became evident in his own coalition as the opposition made strong moves to replace him in recent weeks.

"Without the bipartisan support, it would appear that he risks sabotage from his supposedly friendly coalition partner, UMNO", said Oh Ei Sun, a senior fellow with Singapore's Institute of International Affairs. The United Malays National Organisation (UMNO) is more used to running the country, and its leaders have become increasingly unhappy playing second fiddle to the premier's smaller Bersatu party.

Meantime, the opposition Democratic Action Party, a predominantly ethnic Chinese party that emerged as the largest party in parliament due to the split among ethnic Malay parties, has said its support for the budget would depend



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on whether the government acceded to six demands. Those demands include an expansion of social security, an extension of bank loan moratoriums and wage subsidies, and guaranteed job creation.

The government has narrowed the budget's focus to three key themes — public welfare, business continuity and economic resilience. Finance Minister Tengku Zafrul Abdul Aziz said in an interview with Malay daily Sinar Harian on Sunday it would be a more expansionary budget than this year's 297 billion ringgit (\$71.48 billion) budget. But having already

rolled out stimulus packages worth 305 billion ringgit as the coronavirus ruined the economy, economists question how much more the government can afford to spend.

Parliament in August approved a 5per cent hike in the government's self-imposed debt ceiling to 60per cent of gross domestic product, but economists see little, if any, leeway left for more borrowing.

Taking account of a 3.5per cent-5.5per cent economic contraction forecast for this year, the government expects the fiscal deficit to hit 5.8 per cent-6 per cent of GDP. — AFP

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“I believe I have one last push that I really want to, again, one more time push myself to the limit, make the sacrifice that you need to make to be at my top, and I’m trying to do that

STAN WAWRINKA
Swiss World No. 20

Wawrinka READY FOR ‘LAST PUSH’

PARIS: Stan Wawrinka said he is hoping to produce a “last push” in his career to challenge for tennis’ biggest titles again, after beating Britain’s Dan Evans to reach the Paris Masters second round on Tuesday.

The 35-year-old won the last of his three Grand Slam titles at the 2016 US Open but was then hit by multiple injuries and is now ranked 20th in the world.

But the Swiss thinks he can still rediscover past glories in his final years on the ATP Tour.

“I’m close to the end of my career,” he said after beating Evans 6-3, 7-6 (7/3).

“But I also believe I have one last push that I really want to, again, one more time push myself to the limit, make the sacrifice that you need to make to be at my top, and I’m trying to do that.

“I’m going to try to even push it more during the off-season and see what next year brings.”

Wawrinka, whose only Masters title came in 2014 at Monte Carlo, has not won an ATP event for more than three years.

“I think in general my form has been going okay. It’s been going well. I’m playing well,” he added. “I still need to work on many, many aspects.”

Wawrinka will face either Frenchman Gilles Simon or the US’ Tommy Paul next.

Former Wimbledon runner-up Milos Raonic also booked a second-round place, beating Aljaz Bedene 6-3, 6-2, while Richard Gasquet won a match for the first time since the US Open by edging out Taylor Fritz in three sets. — AFP

PARIS MASTERS ATP RESULTS

FIRST ROUND

Nishioka (JPN) bt Pablo Andujar (ESP) 5-7, 6-4, 6-2; Stan Wawrinka (SUI x12) bt Dan Evans (GBR) 6-3, 7-6 (7/3); Kevin Anderson (RSA) bt Laslo Djere (SRB) 5-2 -- retired; Milos Raonic (CAN x10) bt Aljaz Bedene (SLO) 6-3, 6-2

Sachin urges ICC to make helmets must for batsmen

DUBAI: Indian batting legend Sachin Tendulkar on Tuesday urged cricket’s world body to make helmets “mandatory” for batsmen at all times during a match.

Tendulkar was reacting to an Indian Premier League incident when Sunrisers Hyderabad batsman Vijay Shankar took a blow on the helmet by a throw from Kings XI Punjab’s Nicholas Pooran.

“The game has become faster but is it getting safer? Recently

we witnessed an incident which could’ve been nasty,” Tendulkar wrote on Twitter with a video link of the action.

“Be it a spinner or pacer, wearing a HELMET should be MANDATORY for batsmen at professional levels. Request @icc to take this up on priority.”

Batsmen usually wear a helmet when facing a fast bowler but take the head-gear off when a spinner comes on to bowl.

Shankar fell to the ground after taking the hit but escaped injury



in the IPL league game last month.

Head injuries in the game were back in focus after Australian batsman Phil Hughes’ tragic death in 2014 due to a hit on the neck just below the helmet.

The International Cricket Council has since improved helmet standards with equipment companies adding extra protection in the neck area to prevent serious injuries.

Tendulkar, 47, also recalled a blow to current India coach Ravi Shastri during an exhibition game

in his playing days.

“@RaviShastriOfc , this also reminded me of the time when you got hit after top-edging a full toss bowled by Mr. (Sunil) Gavaskar during an exhibition game,” Tendulkar tweeted.

“That could’ve been a grave injury too but thankfully wasn’t!”

Tendulkar, whose word still holds weight in the cricketing world, made his debut for India aged just 16 in 1989 and broke almost every batting record before retiring in 2013. — AFP



Delhi Capitals' Ravichandran Ashwin and team-mates celebrate the wicket of Virat Kohli, captain of the Royal Challengers Bangalore. — BCCI

Delhi seal second spot in play-offs

Bangalore qualify too despite 6-wicket loss

DUBAI: Pacemen Anrich Nortje and Kagiso Rabada combined to help Delhi Capitals take second spot in the Indian Premier League play-offs with a win over Royal Challengers Bangalore on Monday.

Virat Kohli's Bangalore, who are chasing their maiden IPL title along with Delhi, also made the play-offs despite their six-wicket loss in Abu Dhabi.

"It's a mixed bag. You come to games to try and get a result your way," said Kohli, whose team ended the league phase with seven wins and seven losses.

"I think we've played good enough cricket in this tournament to qualify. We can be more brave in the back end, probably be better in the powerplay (with the ball) which has been our strength."

The South African bowling duo of Nortje and Rabada shared five

wickets between them as Delhi restricted Bangalore to 152 for seven.

Shikhar Dhawan and Ajinkya Rahane scored half-centuries as Delhi completed their chase in 19 overs to be placed behind holders and table-toppers Mumbai Indians.

Delhi will clash with Mumbai in the first qualifier on Thursday and the loser will get another chance in the second qualifier to make the final on November 10.

Bangalore will meet either Sunrisers Hyderabad, who need to win this season's last league game against Mumbai on Tuesday to book their last-four spot, or Kolkata Knight Riders in the eliminator on Friday.

Delhi bowlers stood out with Nortje returning figures of 3-33 and Rabada taking two wickets to lead the IPL bowling with 25 wickets in 14 games.

SCOREBOARD

Royal Challengers Bangalore
J Philippe c P Shaw b K Rabada12
D Padikkal b A Nortje50
V Kohli c M Stoinis b R Ashwin29
De Villiers run out (A Rahane)35
C Morris c R Pant b A Nortje0
S Dube c A Rahane b K Rabada17
W Sundar not out0
I Udana c S Iyer b A Nortje4
S Ahmed not out1
Extras (1b, 3w)4
Total (20 overs) 152-7
Fall of wickets: 1-25, 2-82, 3-112, 4-112, 5-145, 6-146, 7-150
Bowling: Daniel Sams 4-0-40-0, R Ashwin 4-0-18-1, Anrich Nortje 4-0-33-3, Kagiso Rabada 4-0-30-2, Axar Patel 4-0-30-0

Delhi Capitals
P Shaw b M Siraj9
S Dhawan c S Dube b S Ahmed54
A Rahane c S Dube b W Sundar60
S Iyer c M Siraj b S Ahmed7
R Pant not out10
Extras (3lb, 3w)6
Total (19 overs) 154-4
Fall of wickets: 1-19, 2-107, 3-130, 4-136
Bowling: Chris Morris 2-0-19-0, Mohammed Siraj 3-0-29-1, Washington Sundar 4-0-24-1, Isuru Udana 2-0-24-0, Yuzvendra Chahal 4-0-29-0, Shahbaz Ahmed 4-0-26-2

"I feel that the bowlers were really up with their plans and knew what they had to execute," said Delhi skipper Shreyas Iyer.

"Mumbai are one of the best teams in the tournament. We need to keep things simple, that's what we discussed in the meetings. Stick to the basics."

Ravichandran Ashwin got the key wicket of Kohli for 29 and Nortje, who had earlier dropped the skipper on 13 in the outfield, struck twice in an over to dent Bangalore's hopes of a big total.

Nortje, who bowled the quickest ball ever in the IPL 97 mph (156.22 kph) last month, sent back opener Devdutt Padikkal for 50 and Chris Morris for nought.

The left-right batting combine of Dhawan, who scored 54, and Rahane, who made 60, put on a key 88-run second-wicket stand to set up Delhi's win after four losses. — AFP

Dhoni vows to return for 2021 IPL



Chennai Super Kings players celebrate the wicket of Mayank Agarwal of Kings XI Punjab in Abu Dhabi. — BCCI

DUBAI: Skipper Mahendra Singh Dhoni vowed on Sunday to return for Chennai Super Kings in next year's Indian Premier League, after his team ended Kings XI Punjab's play-off hopes in both sides' final game of the season.

But the 39-year-old said the team — which has many over-35s including Shane Watson and Faf du Plessis — would need an overhaul before going into next season, scheduled for April-May.

And coach Stephen Fleming said it would be a "great challenge" to rebuild the team — dubbed 'Dad's army' in the media — for the upcoming season.

Three-time IPL winners Chennai were the first of the eight teams to drop out of contention, raising doubts about captain Dhoni's future with the franchise.

But they signed off their campaign with three successive triumphs, including this comprehensive nine-wicket victory in Abu Dhabi.

Punjab, who had been rooted to the foot of the table for much of the tournament, ended with back-to-back defeats after a five-match winning streak had

got KL Rahul's men back into contention.

Veteran wicketkeeper-batsman Dhoni, who ended his international career in August, assured fans ahead of the match that he would return in the yellow jersey.

"Definitely not," Dhoni said at the toss when he was asked by former New Zealand paceman Danny Morrison if the game against Punjab was his last for Chennai. The comment set Twitter alight, with the hashtag #DefinitelyNot trending in India.

Chennai kept Punjab to 153-6 and then surpassed the total in 18.5 overs with opener Ruturaj Gaikwad hitting an unbeaten 62 — his third successive half-century.

"We need to slightly change our core group and look for the next 10 years," Dhoni said after the win. "At the start of the IPL (in 2008) we made a team and it served well for us 10 years. There comes a time when (you) need to shift and change a bit and hand it over to the next generation." — AFP

Brief scores: Chennai Super Kings 154/1 (Ruturaj Gaikwad 62*, Faf du Plessis 48; Chris Jordan 1/31) beat Kings XI Punjab 153/6 (Deepak Hooda 62*, KL Rahul 29; Lungi Ngidi 3/39) by nine wickets



Watson retires after IPL disappointment

DUBAI: Australian all-rounder Shane Watson retired from all forms of cricket on Tuesday, drawing the curtain on an injury-plagued career which he managed to extend by reinventing himself as a journeyman Twenty20 specialist. Watson ended his Test career in 2015 and quit international cricket the next year, surrendering in his battle against a litany of injuries that bedevilled his career.

He quit Big Bash League last year but played this year's Indian Premier League where his team Chennai Super Kings failed to make the play-off.

"It really does feel like the right time now that I've played my last game of cricket ever for my beloved CSK," the popular blond said in a video on his YouTube channel. "To think

that I'm finishing my playing days as a 39-year-old, after all of my injury setbacks that I had along the way, I feel so ridiculously fortunate," said Watson who made 14 in his last outing against Kolkata Knight Riders on Thursday. For an injury-prone player, Watson played 59 tests, 190 one-dayers and 58 Twenty20 matches in his 14 years in international cricket.

He helped Rajasthan Royals win the inaugural IPL title in 2008, when he was adjudged player of the tournament, and also won the 2018 crown with Chennai. "The curtain closes on a remarkable @IPL career. Congratulations mate you've done yourself proud and made every team you've played in so complete," tweeted former Australia player Tom Moody.

— Reuters

TMdone signs deal to sponsor Oman women's cricket team



Pankaj Khimji and Yasser al Barami along with senior OC officials at the signing ceremony at OCA.

SHAHZAD RAZA
MUSCAT, NOV 3

Oman women's cricket team has found a new supporter in TMdone, an Omani company that specialises in delivery service, which will be its sponsor for the next two years.

Ranked among the top 30 in ICC rankings, Oman women's team has been showing steady improvement. The TMdone sponsorship deal, amounting to RO 30,000, comes on the heels of the team's impressive showing in a tournament in Qatar earlier this year where Oman finished a creditable runner-up behind Kuwait.

"We are extremely pleased

to have received such a wonderful support from TMdone. Improvement in cricket is all about playing more matches and more tournaments. This sponsorship will lead to our girls getting more exposure at international level and gain more experience which will give them confidence to perform better," said Pankaj Khimji, senior member, Oman Cricket Board of Directors, at a welcome ceremony for TMdone team on the lush green grounds of Oman Cricket Academy on Monday.

Yasser al Barami, CEO of TMdone, said his company was pleased to join Oman

Cricket in its efforts to develop women's cricket in Oman.

"We at TMdone decided to support the women's team as it goes with our values of making a change in our society and local sports. It will be our desire to see Oman women's cricket team to reach a higher level much like Oman men's team which ranks among the ICC's top 20 in ODI and T20 internationals," added Al Barami in his address at the ceremony.

Asma al Maraghi, Managing Director of TMdone, said they believed in supporting local talent and that's what brought them to women's cricket team.

"Oman has a very young

and talented girls team and that's what companies who want to contribute ask for. In Oman, women and sport is still something new and creative which meets the values of our company," explained Al Maraghi.

Vaishali Jesrani, captain of Oman team, was delighted at the support.

"TMdone sponsorship has come at a very important time for us. The girls are really happy and charged up to perform better," she added.

The TMdone team was later introduced to coaches and players of Oman women's team in the presence of senior Oman Cricket officials.



In brief

■ BUENOS AIRES



MARADONA ADMITTED TO HOSPITAL IN ARGENTINA

Argentine football great Diego Maradona was admitted to hospital on Monday for medical checks, his personal doctor announced. “It’s not a serious situation and we didn’t come for an emergency,” Leopoldo Luque told reporters outside the clinic in La Plata, south of Buenos Aires. Though he gave no details of Maradona’s condition, Luque said his patient would undergo a series of medical check-ups. “He’s an elderly patient with many pressures in his life. It’s a time when we must help him. It’s very difficult to be Maradona,” Luque said of the star, who celebrated his 60th birthday on Friday. — AFP

■ LONDON



ENGLAND REST ARCHER, STOKES FOR SA ODIS

England’s Jofra Archer, Ben Stokes and Sam Curran will be rested from the one-day international leg of the 50-over world champions’ tour of South Africa, it was announced on Tuesday. But the three players were all included in the squad for the three Twenty20s, which start later this month, ahead of the three-match ODI series. Players will be confined to bio-secure bubbles during the tour. England’s matches in South Africa will be staged at Boland Park in Paarl and Newlands, in Cape Town. — AFP

■ PARIS



COVID-19 RULES MOUTET OUT OF PARIS MASTERS

French tennis player Corentin Moutet has tested positive for coronavirus and withdrawn from the ongoing Paris Masters tournament, the ATP announced on Tuesday. Moutet, 21, had been set to face Marin Cilic in the second round after beating Italian Salvatore Caruso on Monday, but instead the former US Open champion has been given a walkover into the last 16. “After confirmation of a positive COVID-19 test on November 3, Corentin Moutet has been removed from the draw and placed in isolation,” the ATP said. Several French players have tested positive for the virus recently, including Benoit Paire, Lucas Pouille and Fiona Ferro. — AFP



Nizwa crowned champions of OFA First Division League

ADIL AL BALUSHI
MUSCAT, NOV 3

Nizwa have emerged champions of the Oman Football Association (OFA) First Division League for the 2019-2020 season. The Dakhiliyah team edged Al Ittihad in penalties 6-5 after a 1-1 draw in the regulation time late on Tuesday at Seeb Stadium in the concluding league fixture. This victory meant the presence of Nizwa once again in the

top-flight league after the last presence in season 2002-2003. Al Ittihad’s Adil al Mashekhi scored in the dying minutes at 89th minute and Sesi from Nizwa equalised in the added time to take the match to the penalties which ended in favour of Nizwa. Mohammed Khamis from Al Ittihad lost sixth and the last penalty and that handed Nizwa the first division title. Nizwa and Al Ittihad

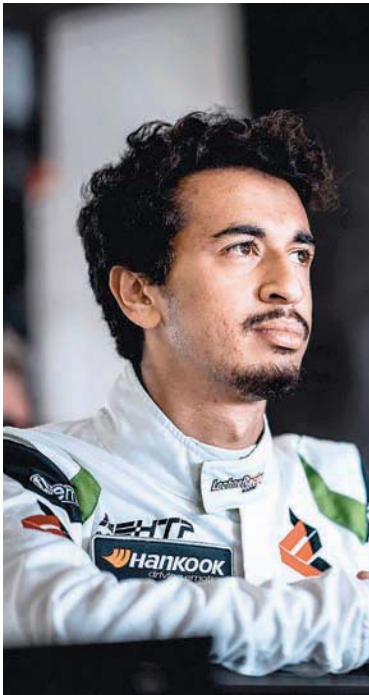
confirmed their promotion to the top-tier league on Friday as the former had registered a 1-0 win over Bidiyah while the latter defeated their neighbours Salalah 3-0 and both the teams jointly topped the group with 17 points. Nizwa captain received the league crown from chief guest Dr Jassim al Shukaili, Vice-Chairman of OFA, as the team members erupted in celebration. The runners-up team players

received the silver medal. The concluding match of the First Division League was attended by the OFA officials and invitees. **AL MUSANNAH PROMOTED** Al Musannah returned to Omantel League in style after edging Al Shabab 1-0 at Al Rustaq Sports Complex on Tuesday. Majid al Saadi was the star of the match as he scored the only goal in the 82nd minute. The victory meant promotion

of Al Musannah team to the top-flight league after an absence of five seasons. The Batinah team had registered five victories in the second phase of the league and was positioned second in Group B with 16 points. After completion of the third and fourth place play-off match, chief guest of the match, Humaid al Jabri, Board member of OFA, handed over the bronze medals to Al Musannah players and coaching staff.

Al Faisal returns to action, takes part in British GT

MUSCAT: After an absence of 10 months due to the ongoing COVID-19 pandemic, Oman’s racing star Al Faisal al Zubair will return back to the action at racing circuits through taking part in the British GT race at Silverstone circuit on November 7 and 8. The two-time former winner of the Porsche BWT GT3 Cup Challenge Middle East received an invitation to participate in the race with the 2 Seas Motorsport team which is ranked as one of the top teams in Europe. The race will last for three hours and Al Faisal will drive with his teammate Martin Kodric at McLaren 720 GT3. The talented young racer’s last appearance was in Dubai circuit as he was competing at the Hankook 24Hr Dubai 2020. The race did not complete it due to the occurrence of the heavy rain and the decision came from the organising committee to cancel the race. Prior to Dubai race, Al Faisal had took part at another GCC race in Yas Marina circuit in Abu Dhabi at AMG GT3. 2 Seas Motorsport team is currently positioned at the third place in the race table order. Joining of Al Faisal to the team will definitely support the team



to eye on claiming the top spot in the race which will feature participation of the large number of renowned international drivers. Omani racer has gained excellent experience in different races that he took part including Porsche GT3 Cup Challenge Middle East, Porsche BWT GT3 Cup and the GCC Endurance races. In all the motorsports events, Al Faisal managed to provide impressive show. Oman’s Al Faisal will enter the race at silver category with



the other opponents. He will look definitely to demonstrate and develop his technical performance as he will join in the forthcoming endurance races in the next season. To have better adaptation in the circuit, Al Faisal had some practices along with the team-mate Martin Kodric at Silverstone circuit. The testing sessions accompanied with the runny weather which impact on the performance of the team. Despite to all the challenges, the 2

Seas Motorsport team gained the right experience especially when the race will be in runny weather conditions. Commenting on his new experience with the international racer Martin Kodric at 2 Seas Motorsport team, Al Faisal said he is happy with returning to the racing life and the actions at the circuits. “A dedicated thanks to the 2 Seas Motorsport team on their confidence to represent the team in the forthcoming

rounds at British GT race. I believe it is a golden opportunity towards accomplishment better development and experience in the field and support the team reaching to the podium. Obviously, this event will act as great preparation for the forthcoming season as I am looking for a new team in the endurance races and that will be unveiled very soon. I hope to achieve all the targeted objectives with the 2 Seas Motorsport team and claim the podium,” he ended.

business

MUSCAT STOCK MARKET

3,538.00



CRUDE OIL PRICE

Oman Crude \$ 39.83

Brent Crude \$ 40.07

Light Crude \$ 37.99



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Oman’s first major green hydrogen project proposed in Suhar



Ambitious strategy: The venture is part of a longer-term vision to develop Sohar Port into a global hub for green hydrogen, which can be harnessed to power heavy industries, including steelmaking.

CONRAD PRABHU

@conradprabhu

Sohar Port and Freezone has outlined ambitions to set up the country’s first industrial-scale green hydrogen plant at the industrial port on Oman’s Batinah coast.

The proposed project is part of a longer-term vision to develop Suhar into a global hub for this so-called ‘energy of the future’ and harness this resource as an alternative to conventional energy sources like natural gas to power heavy industries, including steelmaking.

“We have a unique opportunity to make hydrogen an important part of our clean and secure energy future,” said Mark Geilenkirchen, CEO – Sohar Port and Freezone. “We have major plans for scaling up the use of clean hydrogen with the first hydrogen plant in Oman. The idea is to make the most of our industrial port by turning

it into a hub for lower cost hydrogen, replacing traditional hydrocarbons.”

Presenting Sohar Port’s renewable energy goals in a newly published white paper, Geilenkirchen said the green fuel is proposed to be produced from solar energy. “The planned facility will create carbon-free hydrogen from low-cost solar power, stored for use on demand. The hydrogen stored for later delivery (via pipelines and trailers) will be used by the port’s industries and tenants for clean transport and industrial purposes.”

Port of Rotterdam, a 50-per cent joint venture partner in Sohar Port alongside the Government of Oman, is the strategic partner in the delivery of the ‘green hydrogen’ initiative. Besides, Sohar Port is also collaborating with German energy specialist Hydrogen Rise, among other international research institutions, in the quest for ‘cost-competitive solutions for the adoption of hydrogen as an alternative to natural gas,” he said.

In particular, green hydrogen has the potential to decarbonise a range of heavy industries long associated with carbon emissions. Notable is the example of steel, global production of which is projected to increase by a third

through to 2050, he stated.

“Hydrogen can lead towards more sustainable steelmaking,” Geilenkirchen said. “Making green steel with hydrogen could be a revolution in innovation and an option for Oman to invigorate manufacturing.”

Citing studies by an Australian research institute, he pointed out that green steel made with renewable hydrogen has the potential to become a multibillion-dollar export industry. “Similar to Australia, green steel could be built on Oman’s unique combination of competitive iron ore and renewable energy resources, matched with emerging hydrogen production. We have the potential for competitive renewable energy to really drive manufacturing, a priority sector in our diversification efforts.”

Also promising is the potential for green hydrogen as a fuel in maritime transportation, he noted. “We can accelerate efforts to find commercially viable deep sea vessels that run on zero-emission fuels such as while simultaneously optimising ship speed to minimise fuel consumption. It is clear that the time is right to tap into hydrogen’s potential to play an important role in a clean and secure energy future in Oman,” the CEO added.

Duqm Petrochemical Project suspended pending review

BUSINESS REPORTER

MUSCAT, NOV 3

The Duqm Refinery and Petrochemicals Industries Company (DRPIC) has announced the suspension of the Front End

Engineering Design (FEED) work for its proposed Duqm Petrochemical Project (DPP), as it seeks to assess the impact of COVID-19 on the DPP’s economics.

The Duqm Petrochemical

Project (DPP) is the second stage of the integrated refinery and petrochemical complex planned by DRPIC in the Special Economic Zone at Duqm in Oman, which comes as part of the strategic partnership between OQ and

Kuwait Petroleum International.

The DRPIC Board concluded that a suspension of the project’s FEED is in the best interests of the company during a time of unprecedented global economic uncertainty due to the impact

of the COVID-19 pandemic, depressed demand, and highly volatile commodity prices.

The shareholders intend to reevaluate the project against the current challenging global market environment and to seek

opportunities to enhance the value of the project.

Construction work on the Duqm Refinery Project, meanwhile, continues to progress towards completion and the current overall progress stands at 72 per cent.



MAJAN COLLEGE
(UNIVERSITY COLLEGE) SAOG

BOARD REPORT FOR THE YEAR ENDED 31st AUGUST 2020

Respected Shareholders

On behalf of the Board of Directors of Majan College (University College) SAOG, I am pleased to present this report on Majan's financial and operating performance and the accompanying financial statements for the year ended 31st August 2020.

Business Environment

The government has given emphasis on the expenditure outlay for education sector in the national budget for year 2020 and allocated 17% of overall public spending same like in year 2019 budget. This measure would reduce the challenges on the private higher education sector, however, considering the challenges posed by the increasing competition would put extensive pressures on the revenue growth.

Business Associates

Guided by our vision and mission, Majan College (University College) offers programmes at both undergraduate and postgraduate levels that address the needs of the local, regional and international markets in a competitive environment. Majan continues to enjoy a well respected position among higher education institutions through its quality academic provisions. Majan continues its academic long standing partnership with the University of Bedfordshire in the United Kingdom for approving Majan's higher education programmes in business, English and information technology disciplines and hosting four Master programmes (MBA and Masters in Computer Science and International Human resource Management and Applied Linguistics).

Commitment to Quality

Majan is the first higher educational institution to be fully accredited by Oman Academic Accreditation Authority (OAAA) in December 2017 for a period of five years. Majan goes through the institutional review by the University of Bedfordshire, an exercise that takes place every 5 years. The latest took place in March 2016. The College maintains its commitment to enhance its academic provisions and support to students through its transparent quality assurance measures.

Financial Performance

Majan financial performance was slightly affected in the core business due to increasing competition and impact of change in entry criteria of postgraduate students. However, that was counter balanced through controlling the expenses. In comparison to the previous financial year, total income was decreased by 9% to

be OMR 6.23 Million mainly from decrease in new and returning postgraduate students. Total expenses have decreased by 10% to be OMR 4.32 Million mainly from the decline in postgraduate fees income and corresponding reduction in affiliation fees in addition to agreed reduction in affiliation fees rate with the academic partner for the postgraduate programmes. Tax expense has decreased by 13% to be OMR 0.29 Million mainly because of decrease in net profit before tax offset against decrease in prior years tax. Consequently, overall net profit after tax has decreased by 7% to be OMR 1.62 Million. Earning per share has decreased from 19 Baiza per share to 18 Baiza per share.

Community Support

Majan recognizes its social responsibility and shares its resources with the Omani society through its contribution to the Ministry of Higher Education scholarships programme. As part of its training programme, Majan offers scholarships to its employees at the undergraduate and postgraduate programmes. Majan also operates a discount scheme for siblings and students with special needs and supports different charity organizations.

Dividend

Considering the annual financial performance, the liquidity requirements for operational needs and Majan uninterrupted record of declaration of 30% cash dividend on paid up capital starting from year 2006/2007. The board of directors recommends this year to distribute 14.5% cash dividends on paid up capital, i.e. 14.5 Baiza per share to the shareholders registered as on the date of the annual general meeting.

Future Outlook

Today Majan is well positioned in the private higher education sector and is highly regarded. Despite decreased government spending on education sector, management believes that the demand for private higher education will continue to grow in the future. Majan has a strong management since its inception and will continue on growth strategies that maximize shareholder value whilst maintaining sustainable quality higher education

Appreciation

On behalf of the Board of Directors, I would like to express my appreciation and gratitude to his Majesty Sultan Haitham bin Tariq for his unlimited support and guidance to higher education. Our sincere thanks to the Ministry of Higher Education for its support to the private higher education sector. This resulted in tremendous growth in the sector. It is our intention that Majan College (University College) continues to support to achieve the vision of his Majesty by continuously improving and enriching the standards of its academic programmes and its resources.

Dr. Aly Darwish Hagi Aly Al Shamali
Chairman

AUDITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 AUGUST 2020

	Year ended 2020 RO	Year ended 2019 RO
Income:		
Fee income	5,672,501	6,321,359
Other income	162,594	170,569
Investment deposits income	395,430	373,146
Total income	6,230,525	6,865,074
Expenses:		
Salaries and employee related costs	(2,478,918)	(2,551,787)
General and administrative expenses	(1,577,567)	(1,947,394)
Depreciation expense	(235,824)	(250,388)
Movement in expected credit loss on fee receivables	(36,946)	(50,087)
Movement in expected credit loss on cash and cash equivalents	2,521	2,350
Foreign exchange gain	3,252	246
Total expenses	(4,323,482)	(4,797,060)
Surplus of income over expenses before tax	1,907,043	2,068,014
Income tax expense	(289,007)	(331,131)
Surplus of income over expenses for the year	1,618,036	1,736,883
Other comprehensive income	-	-
Total comprehensive income for the year	1,618,036	1,736,883
Basic earnings per share	0.018	0.019

Note: The complete accounts are available on Muscat Securities Market website (www.msm.gov.om)

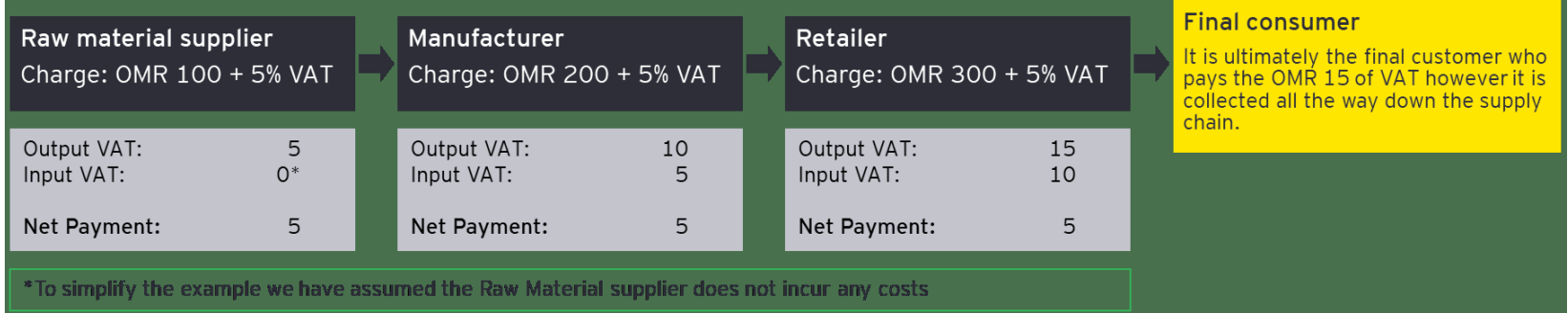


VAT in a simple supply chain



LAMYA AL GHAFRI

Consumption-based taxes such as VAT are very common owing to their relative simplicity to administer. With the announcement that Oman will be introducing VAT in 2021, businesses in Oman will need to ramp up their efforts to be ready to perform VAT-related administrative duties. Once VAT is introduced, businesses will charge VAT on their sales, collect the VAT from their customers, and pass it onto the tax authority. In terms of purchases, businesses will be charged VAT by their vendors, pay the VAT to the vendor, and



reclaim any VAT paid. As such, businesses will be responsible for accurately calculating their VAT position, filing a VAT return and making their VAT payment to the tax authority. The VAT payment made shall be equal to the value of VAT collected on sales (output VAT) minus the value of VAT paid on purchases (input VAT). In Oman, confirmation from the tax authority is still needed to assess whether this activity will need to be performed on a monthly or quarterly basis. There may be added complexities for supply chains which include VAT exempt

supplies or businesses that are not VAT registered, however, most supply chains will follow this basic pay and refund mechanism. Further, VAT may be zero-rated for certain supplies, such as basic food items. In these cases, there would be no VAT to pay for the customer. Whilst businesses will face this administrative burden of VAT, it is ultimately the final consumer who will incur the cost of VAT, with no VAT refund. The final consumer is typically anyone making a purchase for a non-business reason. In the example below, we can consider how VAT would work in

a simple supply chain involving the sale of goods between Omani businesses and a consumer in Oman, demonstrating both the pay and refund mechanism as well as the financial impact. Along this simple supply chain, the businesses involved shall account for and transfer RO 15 of VAT to the Tax Authority, however, the entire RO 15 is ultimately paid by the final consumer. The VAT collected at each stage of the supply chain is correlated to the value-added by each business and hence the terminology Value Added Tax. Supply chains may not always be this simple and could become

more complex from a VAT perspective. For example, the application of VAT on services whereby there are different rules for different types of services including unique rules or real estate, financial services and electronically supplied services amongst others. Further, special rules are applicable to imports and exports for both goods and services with several procedural requirements defined in order to correctly report any VAT applicable. [Lamya al Ghafri is Assistant Manager, Indirect Tax at EY Oman. She may be contacted at: Lamya.Alghafri@om.ey.com]

Japanese honour for Omani official

MUSCAT: The Japanese government has announced that it will confer 'The Order of the Rising Sun, Golden & Silver Star' on Salem Nasser al Maskri, former Secretary-General of the Higher Education Council of the Sultanate of Oman, in recognition of his outstanding contributions to promoting friendly relations and mutual understanding between Japan and Oman in the field of education. The Order of the Rising Sun was first introduced in 1875. It is the first-ever order to be conferred by the Government of Japan. It is one of the prestigious Japanese decorations that has been granted to non-Japanese nationals since 1981.

Study of black powder in Oman gas networks completed

Operational process: The term "black powder" is used to describe a blackish material that collects in gas transmission pipelines

BUSINESS REPORTER
MUSCAT, NOV 3

As a partnership between the academic and private sectors to conduct R&D projects, a successful closeout session of the black powder root cause analysis in Gas Pipeline Network R&D — a Joint Industry-Academic Project (JIAP) between OQ,

Oman's global integrated energy company, Sultan Qaboos University and the University of Technology and Applied Sciences was conducted recently by EJAAD, the Sultanate's premier platform for energy innovation, in the Research Council building. The term "black powder" is used to describe a blackish material that collects in gas transmission pipelines. It has been identified as a major operational problem faced by the gas industry today. Presence of black powder causes product contamination, erosion, clogging, fouling and flow reduction in the pipelines. Mansoor al Abdali - Vice-President of Gas Network



Operations, OQ, said that OQ has set its sights on creating benefits by linking practical aspects with theory to achieve synergy in its business. He stressed that OQ's role is not limited to pure operational processes, but rather

continues to support various fields and create a partnership platform with the academic sector. Dr Hamoud al Hadhrami, Sultan Qaboos University's primary researcher, stated: "As a

researcher, this project was very interesting and challenging. A collaborative approach between researcher and sponsor was effectively driven. The findings of the project were efficiently stated and can

reasonably be implemented to control black powder in gas network pipelines." This project was conducted for one year to investigate the phenomenon of black powder and its effects on pipelines and gas facilities through field visits and sampling for analysis in laboratories. The study focused on two gas pipelines of 24-inch and 32-inch diameters extending a combined distance of 340 kilometres. As part of the investigation, the research team identified the factors that contribute to the formation of the black powder, and recommended options for its disposal in an environmentally safe manner.

Grant Thornton appoints new Omani chief executive

MUSCAT: Abu Timam Grant Thornton, one of Oman's leading providers of accounting, assurance, tax and advisory services, has appointed Tammam al Mughairi (pictured) as the Chief Executive Officer, who succeeds Nasser al Mugheiry, with immediate effect. The latter, who has been with Grant Thornton Oman for over 25 years, will now take on the role of Executive Chairman of the company. In his new role, Tammam will be responsible for managing and leading Grant Thornton's Oman operations. A leading business advisory firm, Grant Thornton is respected globally, as one of the major global accounting organisations recognised by capital markets, regulators and international standards setting bodies. Tammam al Mughairi said, "It is an honour for me to carry forward the brilliant legacy of my predecessor, Mr Nasser al Mugheiry, and I would like to express my gratitude to him and to the amazing team at Grant Thornton Oman, for trusting me with this responsibility. The workings of this organisation are not new to me and I hope I continue to deliver on our pre-set goals, while charting out a new roadmap for the long-term success of Abu Timam. We want to play a significant role in unlocking value in the Sultanate's businesses, while helping the people of Oman achieve exponential growth, which is in line with the Vision 2040."



COMPANY REPORT

Raysut Cement returns to profit

BUSINESS REPORTER
MUSCAT, NOV 3

After two consecutive loss-making quarters, the Muscat Stock Market (MSM) listed Raysut Cement Company (RCC) has returned to the profit trail with a net group profit of RO 512,121 in the third-quarter ending on September 30 2020. According to a financial disclosure posted on MSM, RCC is seen to be poised to weather the challenges posed by the pandemic COVID-19 market uncertainties, which had taken a toll on the company's financials since the beginning of the year. According to RCC's MSM posting, RCC posted a net group profit of RO 512,121 in the third-quarter ending on September 30, 2020. This is the first quarter in this year RCC is reporting a profit after consecutive losses after tax in the first half of the year. This compares with a Q2 loss of RO 6,867,529. The losses have been attributed to the impact



RCC generated a group revenue of RO 20.415 million against RO 20.401 million in the comparable period last year 6.25 per cent up compared to reported in the Q2 2020 with RO 19.212 million. A significant share of the revenue growth was contributed by Sohar Cement Factory LLC, which RCC acquired in May 2019, while the parent company RCC and its UAE subsidiary, Pioneer Cement also reported salient come back to robustness. RCC recently acquired 75 per cent shares of Lafarge Holcim Maldives Ltd, a cement terminal located at Thilafushi Islands, Maldives.

SHORT TAKES

NEW JEEP WRANGLER 4XE JOINS RENEGADE AND COMPASS 4XE MODELS

The Jeep brand has introduced its new Wrangler 4xe, marking the arrival of the most capable, technically advanced and eco-friendly Wrangler ever. Jeep Wrangler 4xe models will be available in Europe, China and the United States by early 2021 and will join the brand's electric vehicle lineup, which currently includes the Jeep Renegade 4xe and Compass 4xe models, introduced last year in Geneva. The Wrangler 4xe's plug-in hybrid powertrain is capable of up to 25 miles of nearly silent, zero-emission electric-only propulsion, making it commuter-friendly as an all-electric daily driver without range anxiety and the most-capable and eco-friendly Jeep vehicle off-road – combined with the open-air freedom that only Jeep Wrangler offers. Jeep will offer electrification options on each nameplate in the next few years as it strives to become the leader in eco-friendly premium technology. Electrified Jeep vehicles will carry the 4xe badge. Jeep electric vehicles will be the most efficient and responsible Jeep vehicles ever, taking performance, 4x4 capability and driver confidence to the next level.





German car industry downbeat

BERLIN: Germany's key car industry remains downbeat about the coming months despite a pickup in demand in October, according to a survey released on Tuesday. — **dpa**



Saudi Aramco's Q3 profits drop

RIYADH: Saudi Arabian oil giant Aramco recorded a 45 per cent decline in this year's third-quarter net income, as the pandemic continued to affect demand and prices. — **dpa**



France's BNP profits steady in Q3

PARIS: Top French banking group BNP Paribas reported on Tuesday a third quarter net profit of 1.89 billion euros, down 2.3 per cent from a year earlier. — **AFP**

A third of UK audits are unsatisfactory: FRC

In its latest audit inspection findings published during the third quarter of this year, the Financial Reporting Council (FRC), said there are 10 per cent more audits that need vast improvements compared to last year. A third of the 88 reviewed are “unacceptable” said FRC, which scrutinised audits by the UK's top seven firms between 2019 and this year included PwC's audit of Nationwide Building Society, KPMG's audit of Ted Baker, Deloitte's audit of William Hill, EY's audit of Aveva and Grant Thornton's audit of Iceland super markets.

The audits were inadequate because of insufficient work areas relating to challenging loan provisions, insufficient assessment or challenge of companies' cash flow projections, and a lack of

evidence in how revenues were verified. The annual inspections by the accounting watchdog are a measure of the quality of audit work for listed companies, conducted by the UK's top auditors.

The FRC's Executive Director of Supervision David Rule said: “We are concerned that firms are still not consistently achieving the necessary level of audit quality. While firms have made some improvements and we have observed instances of good practice, it is clear that further progress is required.”

Audit quality has come under fire following EY's work for the collapsed payment company Wirecard, adding to the series of recent high-profile corporate failures, including Carillion, Patisserie Valerie and Thomas Cook. The leadership at the accounting firms was also a point



Andy Jalil
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THE ANNUAL INSPECTIONS BY THE ACCOUNTING WATCHDOG ARE A MEASURE OF THE QUALITY OF AUDIT WORK FOR LISTED COMPANIES, CONDUCTED BY THE UK'S TOP AUDITORS

of focus. “The tone from the top at the firms needs to support a culture of challenge and to back auditors making difficult decisions”, Rule added.

To help tackle these shortfalls, the regulator plans to increase the watchdog's proactive supervision of the larger audit firms, enhance sector transparency by publishing key findings of their individual audit inspections and strengthen its Audit Quality Review team so that it can increase the number of inspections it completes each year.

Responding to the FRC's report, Stephen Griggs, Deputy CEO and managing partner of audit and assurance at Deloitte UK said the firm acknowledges that “we must continue to improve to ensure we consistently deliver the highest quality audits”. He said improvement of technology and processes would

be a key element of this.

EY's UK head of audit, Andrew Walton, said: “We are disappointed our overall results are not higher and we have plans in place to address the FRC's feedback. This year, we are launching a redesigned audit quality strategy”, including investments in data-driven audit processes, additional training and “a culture of professional scepticism”.

On KPMG, the report added the firm needed to improve on its audit work for banks, with a focus on expected credit losses and financial contracts. KPMG was contacted for comment. Meanwhile, Head of audit at PwC, Hemione Hudson, said the FRC's results related to audits completed before PwC had launched a three-year improvement programme and said the firm was “pleased the

FRC recognises improvements we have made”.

The regulator added that its recently announced four-year deadline for the Big Four to separate their audit businesses from the rest of their advisory work would also help firms to achieve the high audit quality it expects. However, critics branded the announcement as “utterly inadequate” and incapable of creating effective change.

The report also highlighted a case where a partner who was given oversight of the audit of a company was “not sufficiently involved” in the review process of the audit. Four of the audits failed to challenge management's cash flow forecasts and were criticised for not going into the granular detail needed to evaluate cash flow predictions. *(The writer is our foreign correspondent based in the UK)*

EU watchdog slams Germany for lapses in Wirecard fraud



A person carries documents for a session of the investigative committee on the Wirecard scandal, in Berlin. — **Reuters**

FRANKFURT: Germany failed to do enough to avert the Wirecard fraud, the European Union's markets watchdog said on Tuesday as it delivered a highly critical verdict on the country's handling of its biggest post-war corporate scam.

Wirecard's former CEO Markus Braun and other executives have been held on suspicion of running a criminal racket that defrauded creditors of 3.2 billion euros (\$3.73 bn).

Those accused, including Braun, deny any wrongdoing.

The European Securities and Markets Authority (ESMA) began a fast-track review in July into how Germany's markets regulator BaFin and the country's accounting watchdog enforced EU transparency rules governing company information for markets and investors.

ESMA said in a rare 190-page rebuke of another regulator that it found a number of deficiencies, inefficiencies and legal and procedural impediments relating to BaFin's independence from issuers and the Finance Ministry.

“For BaFi there is a heightened risk of influence by the Ministry of Finance given the frequency and detail of reporting to the MoF in the Wirecard case, in some cases before actions were taken”, ESMA report said. — **Reuters**

Tired of Trump, Deutsche Bank wants out but sees no good options

Deutsche Bank has about \$340 million in loans outstanding to the Trump Organisation, the president's umbrella group that is currently overseen by his two sons

NEW YORK: Deutsche Bank AG is looking for ways to end its relationship with President Donald Trump after the US elections, as it tires of the negative publicity stemming from the ties, according to three senior bank officials with direct knowledge of the matter.

Deutsche Bank has about \$340 million in loans outstanding to the Trump Organisation, the president's umbrella group that is currently overseen by his two sons, according to filings made by Trump to the US Office of Government Ethics in July and a senior source within the bank. The three loans, which are against Trump properties and start coming due in two years, are current on payments and personally guaranteed by the president, according to two bank officials.

In meetings in recent months,



A man carries a box as he leaves the main London office of Deutsche Bank. — **Reuters**

a Deutsche Bank management committee that oversees reputational and other risks for the lender in the Americas region has discussed ways in which it could rid the bank of these last vestiges of the relationship, two of the three bank officials said. The bank has over the years lent Trump more than \$2 billion, one of the officials said.

One idea that has come up in the meetings: Sell the loans in the secondary market, two of the bank officials said.

But one of the officials said that idea has not gained traction, in part because it is not clear who would want to buy the loans and the attendant problems that come with it.

While it was known that

Deutsche Bank has been closely examining its relationship with Trump, including by setting up a working group in 2016 to review the bank's relationship with him, its recent eagerness to end all ties and the contours of discussions in light of the election have not been previously reported.

The German bank, which first started lending to Trump

in the late 1990s, has been dragged into congressional and other investigations into the real estate mogul-turned-politician's finances and alleged Russia connections.

The probes and the bad press, seen by one senior executive as “serious collateral damage” from the relationship, are an unwelcome distraction for the bank, the three officials said. It comes at a time when Chief Executive Christian Sewing is trying to turn Deutsche Bank around after its decades-long run at becoming a major Wall Street bank left it nursing huge losses.

Elizabeth Warren, a Democrat member of the Senate banking committee, has previously called for an investigation into Deutsche Bank over its money laundering controls and has demanded answers from the lender about its relationship with Trump and his family. She said that she intended to keep pushing for a probe in the next administration.

“You bet I'm going to continue to fight for accountability and strong enforcement of our banking laws, especially for giant institutions like Deutsche Bank”, she said. — **Reuters**

Malaysia opts for rate status quo as economy rebounds



A general view of the Central Bank of Malaysia is seen in Kuala Lumpur. — **Reuters**

KUALA LUMPUR: Malaysia's central bank kept its benchmark interest rate unchanged at 1.75 per cent on Tuesday, citing a “significant improvement in economic activity” during the third quarter.

If the pandemic recedes, Malaysia's economy is expected to “improve further” in 2021, in part due to a “turnaround in public and private sector expenditure amid

continued support from policy measures”, Bank Negara Malaysia said in a statement.

However, a recent resurgence of coronavirus infections posed “downside risks” for the country's economy, the bank warned.

Gross domestic product (GDP) contracted by a record 17.1 per cent during the second quarter in the context of the pandemic, a collapse that fiscal spending

pledges of around one-fifth of GDP failed to avert.

Additional spending plans are to be tabled when the government announces its 2021 budget in parliament on Friday. Opposition parties have threatened a vote of no-confidence against Prime Minister Muhyiddin Yassin and are pressing to have their policy recommendations included in the budget. — **dpa**

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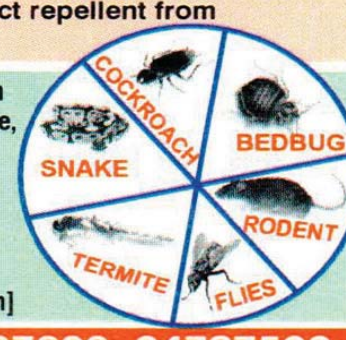
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present the reasons for such objection to the Secretariat of Commercial Registry at the Ministry of Commerce, Industry and Investment Promotion within 30 days from the date hereof

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Oman Across Ages Museum: A cultural & educational hallmark

A new national museum is coming up in the Wilayat of Manah in Al Dakhiliyah with the foundation stone laid by the late His Majesty Sultan Qaboos in 2015. Find out the significance of this construction and what it meant not only for people in Oman but to visitors to the country as well... **P18**

INSIDE STORIES

EDUCATION



EDUCATIONAL AND TECHNOLOGICAL CHALLENGES IN IMPLEMENTING E-LEARNING

E-learning environment has its own philosophy in the educational framework, despite the educational benefits it provides in term of achieving the educational goals, e-learning encounters a set of challenges, which can be divided into two categories... **Story on Page P20**

COOK LIKE A CHEF



THE SEA & FORAGED WILD LEAVES

Chef Luke Borg is currently the executive chef of Anantara Salalah. For today's Cook Like A Chef, he is sharing a delectable dish with ingredients sourced only in Salalah... **Story on Page 19**

READ



THEN SHE WAS GONE BY LISA JEWELL

Ten years after her daughter disappears, a woman tries to get her life in order but remains haunted by unanswered questions.

FASHION



FASHION SITE UNVEILS NEW AND IMPROVED 'ZOSUIT 2'

Online fashion retailer Zozo Inc on Thursday unveiled a successor to its "Zozosuit" body-measuring suit, one of a string of failed projects ahead of the exit of founder Yusaku Maezawa, promising greater accuracy through design and software changes... **Story on Page 19**

CELEBRATE



STRESS AWARENESS DAY

Stress Awareness Day was launched by the International Stress Management Association (ISMA) to create awareness and provide information on stress and strategies on how to address it. To celebrate today, make sure to take the opportunity to remove the stress from your life for the day.



Oman Across Ages Museum: A cultural & educational hallmark

BY SAMUEL KUTTY

Oman Across Ages Museum, a new national monument in the Sultanate will provide a new and refined experience to its visitors, especially the youths.

Being constructed in the Wilayat of Manah in Al Dakhiliyah Governorate, the museum, which is reportedly in its 'fit out' stage, is a celebration of the country's economic, cultural and social renaissance since the 1970s.

The foundation stone of the iconic project was laid by the late His Majesty Sultan Qaboos bin Said in 2015 in accordance with his vision to establish a museum showcasing the history of Oman through ages in both sound and picture.

"The project comes as a materialisation of the vision of late His Majesty Sultan Qaboos bin Said, who gave his directions to establish a museum that will provide an interactive experience", said Jamal al Moosawi, Secretary-General of the National Museum.

According to him, the museum will help make "a tangible comparison between life prior to the blessed Renaissance and the developments that the Sultanate witnessed during the last five decades".

While this is the core objective of the museum, said Al



Being constructed in approximately about 40,000 sq metres, the distinctive design of the Museum has been inspired by the geometric profile of the majestic Hajar Mountains crisscrossed by ravines

Moosawi, it will also provide a sophisticated experience to visitors with natural and cultural heritage in an interactive manner.

"While the experience a visitor gets from Oman's National Museum is based on original artefacts, along with other supporting digital interactive elements, Oman Across Ages Museum will be a high tech monument aimed mainly at attracting the youth", he said.

As per the project vision, Oman Across Ages Museum, with its location not far from the magnificent Hisn Al Shumoukh landmark, will shed a light on all political, ideological, social, industrial aspects of life in Oman including the inter-

national relations.

Being constructed in approximately about 40,000 sq metres, the distinctive design of the Museum has been inspired by the geometric profile of the majestic Hajar Mountains crisscrossed by ravines.

According to Australian company Cox Architecture, which is designing the museum, the new project will be a cultural and educational hallmark for Omanis and visitors to Oman.

"The museum acknowledges the rich foundations of the country's past while celebrating its bright and opportunistic future. Forging a bridge between past and future, space will transcend knowledge of the country's achievements in an innovative, informative and interactive manner", says a note in the company's website.

When completed, the Museum is expected to be the largest of its kind in the Gulf region. Visitors will experience a simple, yet immersive and interactive way of expressing modern narrative techniques which depict the geographic diversity of Oman.

"The project offers an insight into Oman through a comprehensive, layered narrative. The design works within its unique landscape to craft a museum bred from the earth of Oman. The Oman Across Ages Museum harmonises its topography with stories of human and cultural achievement", Cox adds.



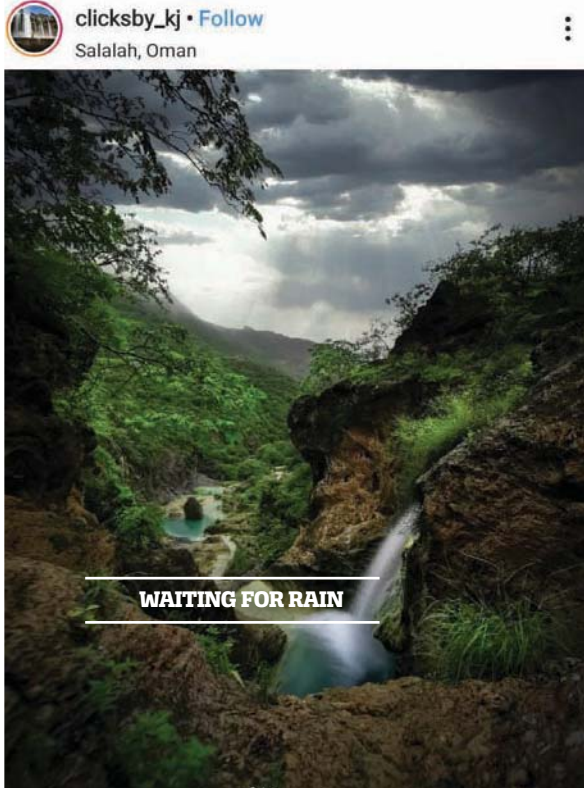
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INSTAGRAM TOP PICKS



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CHAMPIONING SALALAH, A FAREWELL TO KHAREEF

The Sea & Foraged Wild Leaves



ORGANIC PRODUCTS TASTE FAR BETTER

Conditions of the soil, weather, and how the ingredient is harvested and processed makes a huge difference in the final result that lands on the diner's plate. Respecting the integrity of the ingredient also means limiting the number of ingredients in a dish. Fewer flavours confuse the palate less and preserve the respect for each to a greater extent. One of the characteristics of this style is to take each ingredient and respect its integrity as much as possible. Freshness is paramount. Food as living, organic matter contains good flavour based upon how life in the product is treated. The method that was used to raise the ingredient is also important. Best advice - use the finest, most outstanding ingredients one can find, prepare them to the utmost of one's ability, and add items that will accentuate the flavour of the ingredients without imposing on the original flavour. This is found in abundance in Salalah.

PREPARATION METHOD

In a BBQ grill, place some wood and put on fire. After the wood is fully lit, close the lid and leave it to smoke for 10 minutes until it cools to a 50 degrees Celsius. Clean a portion of tuna (blood stains removed) and place in the grill smoking for 30min. Once done leave aside to cool.

Clean the cuttlefish from the inner bone, black ink bag and the outer purple skin, keeping the white flesh flat facing down on a kitchen towel.

Cook the tomatoes in a convection oven immersed in olive oil and garlic for 10min at 110 degrees Celsius.

Peel and devein the prawns. In a smoothie blender, blend all the soft herbs and coconut water until a vibrant green liquid is obtained.

Chop all the cuttlefish, radish, raw beetroot and tomatoes in dice of approx. 5mm by 5mm and mix all together with squeezed lemon juice, keeping the beetroot aside. Assemble the dish as illustrated and glaze the beets with honey. Using a blowtorch, cook the prawn slightly and finish off the dish with grated tuna and lemon zest.

INGREDIENTS:

50g Wild Cuttlefish



50g Local Prawns
25g In House Smoked Tuna
35g Basil & Mint
25g White Radish
45ml Coconut Water
15g Foraged Tomatoes
5g Fermented Garlic
7g Beetroot Leaves
7g Wild Rocca
1 Lemon Zest
3ml Salalah Smir Honey

*All ingredients are sourced from local farmers, apiarists and fishermen within a 15km radius from our resort



ABOUT THE CHEF

CHEF LUKE BORG

Executive Chef
Anantara Salalah

With over 18 years of experience, Luke is dedicated to instilling the highest standards in gourmet cuisine and will thus bring forth his passion for culinary excellence to Salalah. Born and raised in Malta, Luke never ceased to pursue his passion for food. A master's degree holder in Tourism, he completed his undergraduate studies in Gastronomic Studies at the University of Malta after previously attending St Julian's Institute of Tourism studies at his home country.

Prior to his new post, Luke held the executive chef title for a number of international luxury chains across 5 different countries; these locations include Thailand, Guinea, Mozambique, Oman and Malta respectively.

Chef Luke began his career in the industry working as a restaurant apprentice before gradually working his way up to Chef De Partie at the Hilton-Malta. As the years progressed, he took on a new role as a Chef De Cuisine at The Arches Restaurant - Malta before he acceded to Executive Chef. A truly cosmopolitan career, Luke has also managed to work with all aspects of the food industry, including some 2-star Michelin restaurants as well. Luke has also achieved many accolades for the fine dining restaurants he had worked for throughout his journey. These include winning prestigious titles such as European chef of the year in 2014 - a competition involving over 400 participants from 21 European countries.

FASHION

Fashion site unveils new and improved 'Zozosuit 2'



ONLINE FASHION retailer Zozo Inc on Thursday unveiled a successor to its "Zozosuit" body-measuring suit, one of a string of failed projects ahead of the exit of founder Yusaku Maezawa, promising greater accuracy through design and software changes.

The original polka-dot

skintight suit has 50 times more markers, offering the higher resolution scans needed to recommend items like sportswear and underwear.

The fashion retailer said it is looking for partners and hopes to offer the suit within a year. Accurate and easy-to-use body measuring technol-



Zozosuit, which when scanned with a smartphone allowed users to upload their measurements and order custom-made clothes, received massive interest but failed to drive sales amid complaints of poor sizing.

Zozo, which is controlled by SoftBank's domestic Internet business, says the new "Zozosuit 2"

ogy has become a holy grail for online fashion retailers trying to reduce returns.

The industry has been boosted by consumers shopping at home during the COVID-19 pandemic. Zozo already distributes the "Zozomat", which can be used to measure feet for customised sizing recommendations. — Reuters



Educational and technological challenges in implementing e-learning

BY DR ZAINAB ALAJMI
zeinbf@moe.om

E-learning environment has its own philosophy in the educational framework, despite the educational benefits it provides in term of achieving the educational goals, e-learning encounters a set of challenges, which can be divided into two categories as shown below:

FIRSTLY: E-LEARNING MATERIALS AND DEVICES CHALLENGES:

E-learning facilitates the delivery of education to learners, anytime and anywhere. The development and submitting e-learning materials is underpinned by a desire to solve authentic teaching, learning, and problems. However, there are several challenges, including: "Security and Privacy: Security from malicious, spyware, and other potential threats to privacy. Availability: Even with the use of redundant

Learners preference is one of the main factors for well-designed e-learning environment, sometimes learners need a highly configured high configuration hardware for e-learning system; they need to install software on the system, and adequate Internet connection to access or share the data and hardware

systems, availability means a guarantee for regular continuing service. Scalability: Modifying the changing demands of users, providing an additional resource to them with intelligent management. Energy efficiency: Using microprocessors with a lower energy consumption to reduce the electric charge and make compatible for use" (Siddiqui, Alam, Khan & Gupta, 2019, 337).

On the other hand, there is a disparity in the capabilities of the devices used by the learners, which affects the way they interact, such as small screens, slow processors, or low storage capacity. Also, multiple standards and format support of hardware and software, and also user interface. The variety of characteristics associated with these platforms are to be taken into consideration when designing an application or learning activity.

According to the above analysis, there are several factors for a successful implementation of e-learning; learners preference is one of the main factors for well-designed e-learning environment, sometimes learners need a highly configured high configuration hardware for e-learning system; they need to install software on the system, and

adequate Internet connection to access or share the data and hardware.

SECONDLY: E-LEARNING EDUCATIONAL CHALLENGES:

In general, Learners and Teachers should focus on the worldwide accessible design of materials using applications, which doesn't mean just content transfer; "technology should be utilised as a tool, not as aim" (Yilmaz, 2016, 183).

Principle of instructional design should be based on interactive learning strategy; all learning environments need to a pedagogical model which application is based on. Moreover; inadequate experience of the teacher as well as the learner with the implications of using technology devices, in addition to the demand to some multimedia systems in general to have prior experience with the learner in using it; this may make it difficult for learners with moderate or low abilities to adapt to these systems. Another important aspect is that there are teachers that require more continuous training to be able to deal with this ever-evolving and modernised devices and to use them satisfactorily.

Rather, it may require a high level of proficiency from teachers in computerising and designing lessons to suit their interactive presentations according to these devices. These findings are in line with the "traditional literature which states that interactivity improves student perception of the quality of the learning material" (Uppal, 2017).

Additionally, some of the teachers may they have apprehension or refusal to use modern equipment and technologies in teaching and learning; and this may cause some teachers or learners to be somewhat resistive towards the use of these devices.

Steadily, new technology functions are adding a great feature to e-learning, the fact remains that every next generation will have modern technological opportunities such as notebook, tablets, mobile phones, etc. These technological opportunities can be used in instructional environments. Today, almost all students have self-phones but sometimes that is not preferred to be used in an educational setting. The reasons may vary but mainly revolve around the challenges mentioned here.

