



**WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES**

Established in 1952 as the Customs Co-operation Council
Créée en 1952 sous le nom de Conseil de coopération douanière

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TITLE PAGE

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WCO/USAID Valuation Technical Assistance Programme
to Sub-Saharan countries.
Second Quarterly Progress Report in phase 2 of the project on the status of the WCO's
work with the countries covered by the project (period from 1 October 2002 to 31
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WCO/USAID Valuation Technical Assistance Programme to Sub-Saharan countries

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Introduction

1. With its letter of 2 July 2001, the USAID granted to the World Customs Organization the sum of \$875,000 to provide support for the programs described in the Schedule of the grant and in attachment 2 of the letter, entitled "Program Description". In the Schedule, the purpose of the grant is described as "to allow the WCO to carry out a project of providing Technical Assistance to certain sub-Saharan African countries on issues related to implementation of the WTO Valuation Agreement, as more specifically described in Attachment 2 (the program description) of this grant". The effective date of the grant is the date of the letter. The expiration date of the grant is 31 July 2003.

2. The WCO identified Kenya, Lesotho, Nigeria, Senegal, and Tanzania as beneficiaries of this technical assistance. The WCO recruited Mr. Richardt Vork, Denmark, as Project Manager with effect from 1 October 2001 for a two year period expiring on 30 September 2003.

3. The program description foresees that the programme consists of two phases. In phase 1 the WCO "will ascertain the current systems of customs valuation in the project countries by undertaking an initial needs analysis and, as a result will determine the needs in the areas of drawing up new legislation, training of personnel and other infrastructure requirements for implementation of WTO Valuation Agreement. Based on this assessment it will prepare a detailed work plan. The work plan will be provided to the USAID and USTR. It is expected that Phase 1 will be completed within approximately 9 months of receiving authorization to begin the program".

4. The WCO's strategy was to analyse each recipient country's situation, determine the needs, determine the actions necessary to address the needs, and deliver the required assistance. Consequently, the Project Manager conducted a needs assessment mission in each country. The WCO prepared the reports and work plans on this basis. The reports and work plans were reviewed, commented on and approved by the Customs administrations concerned. On 15 April 2002 the WCO sent the Needs Assessment Reports and the reports containing the needs analysis and detailed work plan to the USAID.

5. Phase 1 ended on 8 May 2002 when the USAID approved and agreed the Needs Assessment Reports and the reports containing the needs analysis and detailed work plan.

The approval covers the suggested actions as well as the funding of the items requested by the beneficiary countries. These items are :

1. Study visits to another country (request by Kenya, Lesotho, Senegal, and Tanzania).
 2. Supply of WCO documentation for the Customs School (all five countries).
 3. Supply of audio-visual/IT equipment for the Customs School (all five countries).
 4. Supply of IT equipment necessary to ensure the viability of an envisaged Intelligence Unit (Kenya, Senegal), Central Valuation Unit (Tanzania), and Post Clearance Audit Unit/Section (Lesotho, Nigeria, Tanzania).
 5. A financial contribution towards the cost of developing the software for a national database with information on importers (FNID – Fichier National Informatisé et de Documentation) that can be used as an instrument for risk management (Senegal).
6. The USAID agreed that it is possible for the programme to pay travel costs for WCO officials carrying out the expert missions for organizational review. After consultation with its Legal Department, the USAID agreed that it is possible for the programme to pay customs experts (government officials) of WCO member countries, who participate in the implementation of activities.
7. Phase 2 started on 8 May 2002. The program description stipulates that
- “In phase 2 of the project, in consultation with the USAID, USTR, and the customs administrations of the project countries, the WCO will implement the agreed work plan. The WCO work will result in the following outputs :
1. As necessary, creation or refining of country work plans for implementation of the WTO Valuation agreement.
 2. As necessary, development of technical assistance materials for customs officials and the private sector on restructured customs procedures.
 3. Quarterly progress on the status of the WCO's work with countries covered by this project, including any significant accomplishments and/or problems. The reports will include any legislative or regulatory actions taken by project country governments.
 4. A final Project Report including detailed information on progress in each of the project countries as well as a list of accomplishments and unfinished business (if any). Progress will be defined in terms of the requirements of proper implementation of the WTO Valuation Agreement and measurable improvements in efficiency and transparency in project countries. The Project Report will also include recommendations on how any future technical assistance programs may be structured.”
8. On 25 October 2002, the WCO sent the first Quarterly Progress Report on the status of the WCO's work with countries covered by this project. That report covered the period from 8 May 2002 to 30 September 2002.
9. The following constitutes the second Quarterly Progress Report on the status of the WCO's work with countries covered by this project. The report covers the period from 1 October 2002 to 31 December 2002.

Activity management

10. Project Manager Richardt Vork under the authority of WCO Director Holm Kappler manages the WCO/USAID Valuation Technical Assistance Programme to sub-Saharan Countries. The Project Manager is a specifically recruited official of the WCO. He is responsible for determining the detailed needs with regard to technical assistance, documentation and equipment, for obtaining the necessary Customs experts, and for the supervision of the delivery of the programme. Each country has appointed a national co-ordinator with whom the Project Manager liaises for the actual delivery of the assistance. The Project Manager reports to the WCO and obtains prior approval of each technical assistance action. Annex I contains the output plan.

11. The Project Manager has informed the Customs experts delivering the technical assistance actions of their roles and responsibilities.

12. The Project Manager has conducted the activity management in accordance with the job description for the post. So far, the Project Manager has achieved project outcomes "on time, in budget, in scope". All the beneficiary countries have expressed their satisfaction with the Project Manager's work.

Financial management

13. The WCO Accounts Section manages the activity budget. On the basis of expense estimates prepared by the Project Manager, and taking into account the roll-over of funds caused by delays in disbursements, the WCO has requested advances (standard form 270) from the USAID as follows :

1	2	3	4	5	6	7
Request No	Advance for period <i>MM/DD/YY</i>	Amount in US\$	Date of request <i>MM/DD/YY</i>	Date of receipt of advance <i>MM/DD/YY</i>	Days elapsed between 4 and 5	Comments
1	10.01.01-12.31.01	75,000	10.04.01	01.07.02	95	The WCO had an outlay until the advance was received. Travel restrictions following the 09.11.01 events delayed the full disbursement of the first advance. The WCO rolled over the unspent funds to the first 3 months of 2003 for which no supplementary advance was requested.

1	2	3	4	5	6	7
Request No	Advance for period <i>MM/DD/YY</i>	Amount in US\$	Date of request <i>MM/DD/YY</i>	Date of receipt of advance <i>MM/DD/YY</i>	Days elapsed between 4 and 5	Comments
2	04.01.02-06.30.02	119,300	05.22.02	06.26.02	36	The WCO had an outlay until the advance was received.
3	07.01.02-09.30.02	136,470	07.10.02	09.26.02	68	A zero advance was requested for July 02 because the WCO rolled over unspent funds from the second advance that was received on June 26.
4	10.01.02-12.31.02	70,270	11.04.02	01.13.03	70	A zero advance was requested for October 02 because the WCO rolled over unspent funds from the third advance that was received on September 26. The disbursement of the advance was delayed, notably because the US Customs Service could not yet undertake missions, some Member Administrations did not invoice the WCO for their services during the quarter, and delays in procurement of equipment. The unspent funds were taken into account when advance request No 5 was formulated.
5	01.01.03-03.31.03	96,025	12.12.02	01.13.03	32	An urgent transfer of the advance was requested in order to meet the obligation to pay \$156,824 on 13 January 2003 to

						the US Customs Service, cf. the Memorandum of Understanding between the WCO and the USCS.
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14. The WCO has submitted quarterly Financial Status reports (standard form 269) to USAID. As of 31 December 2002 the disbursement (expenses actually paid by the WCO) amounted to \$266,740 which is 30,48457% of the allocated grant of \$875,000 for the two years. The relatively low disbursement figure is due to the fact that Member administrations (France, Netherlands, and the U.K.) had not yet invoiced the WCO for mission costs, that the Continuing Resolution has restricted the US Customs Service in conducting the foreseen missions, and that the WCO had not yet proceeded to procurement and delivery of audio-visual and IT equipment to the project countries' Customs administrations. The WCO expects that these issues will be resolved in the course of January and February 2003. Having received the requested advance on 13 January 2003, the WCO paid \$156,824 on 14 January 2003 to the US Customs Service in accordance with the Memorandum of Understanding between the WCO and the USCS.

15. The WCO has had to request reimbursement of £630 from each of four Customs officers from Kenya Customs who participated in a study visit to U.K. Customs and Excise. The WCO had paid each of them an advance that covered per diem and hotel expenses, but due to a misunderstanding the participants left London without paying their hotel room bill of £630 for each person. HM Customs and Excise, U.K., paid the bills and sent an invoice for four times £630 to the WCO. The WCO has paid the invoice from HM Customs and Excise and has claimed reimbursement from the four participants. As of 27 January 2003, the WCO had recovered the funds from three of the participants. The WCO has written to the Commissioner of Customs and Excise in Kenya and asked if he could intervene in order to obtain that the fourth participant transfers to the WCO the sum of £630 to cover his hotel bill.

Revision of Grant Budget

16. The Program Manager finds that a revision of the approved grant will be necessary in order to adjust the funding levels for the cost components to take account of the spending priorities proposed in the Needs Assessment Reports and the reports containing the needs analysis and detailed work plan that on 8 May 2002 the USAID approved and agreed. The approval of 8 May 2002 covers the suggested actions as well as the funding of the items requested by the beneficiary countries (see paragraph 5).

17. Attachment 1 to the grant letter contains the following specification of funding levels :

<u>Cost Element</u>	<u>Total Estimated</u>
COST COMPONENTS	SUBTOTAL
Project Manager and Customs Experts	545,000
Travel expenses, airfare, per diem, and lodging	200,000
Other direct costs (production of materials translation, equipment, resource materials, etc.	50,000
WCO Administrative Fee	<u>80,000</u>
GRANT TOTAL	\$875,000

18. When preparing the detailed work plan, the WCO based itself on the assumption that the Customs administrations providing Customs Experts would agree to pay the salaries of these experts and that the WCO would only have to pay the Customs Experts' travel expenses, airfare, per diem, and lodging. The WCO further expected that each training action would be conducted by one facilitator. Until now, the Customs administrations have indeed agreed to pay the salaries of the Customs Experts that they make available, but some of the Customs administrations (Canada, Netherlands, U.K., and United States) have insisted that they provide two facilitators for each training action or expert mission. The fact that the WCO does not have to pay salaries or fees to Customs Experts meant that it was possible to mount a much larger training programme than would otherwise have been possible. On the other hand, the necessity in many instances to pay travel expenses for two Customs Experts results in a need for an increase of the funding level for expenses relating to the Customs Experts. Apart from increasing the funding level of this cost element, it should be clarified that the expenses relating to the Project Manager and the Customs Experts include their travel expenses, airfare, per diem, and lodging.

19. With the emphasis so firmly on training in-country, the Project Manager finds that the funding level can be reduced for travel expenses, airfare, per diem, and lodging for Customs officials from the beneficiary countries. The actions that need to be covered by this line are the following :

Study visits for officials from Kenya to London, Programme) (subject : the implementation of the WTO Valuation Agreement by a developed country). Action ID K10.	\$12,250 ¹
Study visits for officials from Lesotho to South Africa (Johannesburg, Durban; subject : the implementation of the WTO Valuation Agreement with focus on Post Clearance Audit as practiced by an African country), and to the WCO Fellowship Programme (subject : implementation of the WTO Valuation Agreement). Action ID L10.	\$15,650
Study visit for officials from Tanzania to South Africa (Johannesburg, Durban) (subject : the implementation of the WTO Valuation Agreement with focus on Post Clearance Audit as practiced by an African country). Action ID T11.	\$6,500
Study visit for intelligence analysts officials from Senegal (Paris) (subject : the implementation of the WTO Valuation Agreement with focus on the operation of the post clearance audit unit of French Customs). Action ID S06.	\$7,000
Contingencies	<u>\$13,600</u>
Total for travel expenses, airfare, per diem, and lodging for Customs officials from the beneficiary countries	\$55,000

¹ This figure can be reduced by the equivalent of £630 (about \$1040) if a Kenyan Customs officer reimburses this amount to the WCO who has had to pay his hotel bill in London.

20. The agreed work plan foresees the supply of limited quantities of WCO documentation, audio-visual equipment, and IT equipment to the Customs Schools and the Customs administrations of the beneficiary countries. The agreed work plan also foresees a financial contribution towards the cost of developing the software for a national database with information on importers (FNID – Fichier National Informatisé et de Documentation) that can be used as an instrument for risk management. The Project Manager suggests to increase the funding level for “other direct costs” from \$50,000 to \$120,000.

21. On this basis, the Project Manager estimates that in order to reflect the actions agreed and approved by the USAID, and bearing in mind the risk of currency fluctuations, the grant budget should be revised in order to foresee the following funding levels for the cost components :

<u>Cost Element</u>	<u>Total Estimated</u>
<u>COST COMPONENTS</u>	<u>SUBTOTAL</u>
Project Manager and Customs Experts	620,000
Travel expenses, airfare, per diem, and lodging	55,000
Other direct costs (production of materials, translation, equipment, resource materials, etc.	120,000
WCO Administrative Fee	<u>80,000</u>
GRANT TOTAL	\$875,000

Note 1 : The cost component “Project Manager and Customs Experts” covers fees, salaries, travel expenses, airfare, per diem, and lodging for the Project Manager and the Customs Experts.

Note 2. The cost component “Travel expenses, airfare, per diem, and lodging” covers the travel expenses for Customs officials from the beneficiary countries.

Work plan and staff resources

22. The WCO has prepared a work plan. Each country will receive a number of workshops for Customs officials and seminars for the business community during July 2002-July 2003. The programme will also fund expert missions on various Valuation-related topics, Customs officers’ study visits to other Customs administrations, participation in the WCO Fellowship Programme, the supply of WCO manuals and limited amounts of audio-visual and IT equipment, and a financial contribution towards the cost of developing the software for a national database with information on importers (FNID – Fichier National Informatisé et de Documentation) that can be used as an instrument for risk management.. The European Commission has informed the WCO of the possibility of co-funding of trade-related IT-infrastructure projects aiming at improving the functioning of Customs. So far, the Delegations concerned of the European Commission have expressed a positive attitude towards co-funding projects in Lesotho and Tanzania, provided that a formal request supported by each government is made by the countries through the agreed channels. For further details, see below under the heading “Impact – funding by other donors” paragraphs 26-28.

23. The staff resources consist of the Project Manager who is employed full-time for the programme, and Customs experts made available short-term by the Customs administrations of Canada, Denmark, France, Morocco, Netherlands, United Kingdom, and United States. The Project Manager briefs the Customs experts in detail of the situation in each country and provides copies of the relevant Needs Assessment Reports etc. to the Customs experts.

24. The WCO has obtained firm commitments from the Customs administrations mentioned above to make experts available for the actions foreseen, with the exception of two risk management workshops. For these two workshops, the WCO envisages that the Dutch Customs administration will make Customs experts available. On 1 October 2002, however, a new risk of delay appeared. On that day the U.S. Customs Service informed the WCO that "the U.S., as a result of the continuing resolution that was signed for the pending FY 2003 U.S. federal budget, is restricted in creating and executing new programs while operating under this continuing resolution. The current budget resolution expires Oct. 4, 2002." This problem was solved on December 17, 2002, when the WCO signed a "Memorandum of Understanding Between The World Customs Organization (WCO) And The United States Customs Service (USCS) concerning the WCO/USAID Valuation Technical Assistance Programme to sub-Saharan Countries". This should ensure that full programme delivery takes place before the expiration of the grant on 31 July 2003.

Performance Management

25. The WCO foresees that a formal evaluation will take place in summer 2003 on the basis of an evaluation mission in each of the beneficiary countries. In accordance with paragraph 4 of the Program Description (Attachment 2 to the grant letter), the progress will be measured in terms of the requirements of proper implementation of the WTO Valuation Agreement and measurable improvements in efficiency and transparency in project countries. During the delivery of the technical assistance, performance is measured by monitoring the timely delivery of the technical assistance actions, by the use of "WCO Course Evaluation Forms" filled in by participants, by reports prepared by the facilitators of each workshop, and through the feedback received from the Customs administrations. The technical assistance actions have been well received.

Impact – funding by other donors

26. The WCO has informed the World Bank, the European Commission, and the WTO of the technical assistance programme. In its reply, the European Commission informed the WCO that co-funding of the WCO's activities is a possibility, but needs to be agreed and supported first by the respective African authorities. Accordingly, the WCO has assisted the Customs administrations of Lesotho and Tanzania with seeking co-funding from the European Commission for IT projects envisaged by these Customs administrations (computerisation of the Customs clearance process). The WCO has also assisted the Customs administration of Nigeria with seeking co-funding of an IT project (communication link of the ASYCUDA system in the Customs Processing Centres). The European Commission has not yet taken a decision on the request for co-funding of these projects, but the Commission Delegations concerned have expressed a positive attitude towards co-funding projects in Lesotho and Tanzania, provided that a formal request supported by each government is made by the countries through the agreed channels. With regard to Nigeria the European Commission has informed the WCO that "the European Commission

can not intervene, without the integration of the modernisation of the Nigeria Customs Service into the country support strategy that the European Commission has agreed with Nigeria in the framework of the 9th European Development Fund (EDF). Furthermore, it will be necessary with the formal support from the Government of Nigeria (through the national authorising officer of the EDF funds) to prioritise trade, and trade facilitation in particular, under the European Commission's national indicative development programme". The WCO has informed the Comptroller-General of the Nigeria Customs Service accordingly and suggested that he consider raising the issue with the National Authorising Officer of the EDF funds.

27. It is now up to the Customs administrations of Lesotho and Tanzania to raise the matter with the relevant government departments in order to present a formal request to the European Commission. In the case of Nigeria, the Customs administration needs to get the task "modernisation of the Nigeria Customs Service" integrated into the country support strategy that the European Commission has agreed with Nigeria in the framework of the 9th European Development Fund (EDF). The Nigeria Customs administration also needs to obtain the formal support from the Government of Nigeria (through the national authorising officer of the EDF funds) to prioritise trade, and trade facilitation in particular, under the European Commission's national indicative development programme.

28. The WCO expects to assist in the preparation of similar requests for co-funding of trade-related I.T. infrastructure projects of the Customs administrations of Kenya and Senegal.

29. The WTO has offered to assist the WCO with the delivery of the technical assistance.

Sustainability:

30. The WCO/USAID programme contributes to capacity building within the Customs administrations, and increases the level of understanding within the business community of the obligations and benefits resulting from the implementation of the WTO Valuation Agreement.

31. The WCO considers that the WCO/USAID programme constitutes a successful model that should be used for future technical assistance programmes.

Delivery of the technical assistance

WCO documentation

32. As mentioned in the first quarterly report, the WCO has supplied WCO documentation to Lesotho (Action ID L11), and to Senegal (Action ID S07). In October 2002, the WCO has supplied WCO documentation to Nigeria (Action ID N13). In December 2002, the WCO has determined the needs of the Tanzania Customs Service with regard to documentation (Action ID T12). The documentation will be supplied as soon as possible. The Project Manager will determine the needs for documentation of Kenya's Customs administrations during a mission in early 2003. The mission to Kenya had been foreseen for November 2002 but was postponed in order to coincide with the first Valuation workshop in Kenya that will be conducted by facilitators provided by the US Customs Service.

33. For each workshop and seminar, the WCO has supplied appropriate Valuation-related documentation to the participants. Each participant in the workshops has received a WCO Certificate. A sample of a WCO Certificate is attached as Annex II. The Project Manager has instructed the facilitators to ask each participant to fill in the WCO Course Evaluation Form. However, on two occasions the WCO Course Evaluation Form were not used in Lesotho. The facilitators have apologised.

Audio-visual and I.T. equipment

34. The WCO has determined the needs for audio-visual and I.T. equipment of the Customs schools of Lesotho, Nigeria, Senegal, and Tanzania. The WCO is currently examining the quotations for the equipment. The Project Manager will determine the needs for audio-visual and I.T. equipment of Kenya's Customs school during a mission in early 2003. The needs for equipment for new units (e. g. post clearance audit units) have not yet been established pending the reports of the foreseen expert missions that will be undertaken by the Customs Services of Canada and France. Only limited quantities of equipment can be funded under the WCO/USAID programme, but co-funding by the European Commission should make it possible to achieve significant improvements.

Training, study visits and WCO Fellowship Programme

35. The WCO has organised the following training events during the reporting period :

Lesotho :

From 23 September to 1 November 2002.	One Lesotho Customs officer participated in the WCO Fellowship Programme as a result of funding made available for this purpose within the WCO/USAID Valuation Technical Assistance Programme. The officer had chosen Customs Valuation as the main subject for the Fellowship Programme. The WCO Fellowship Programme took place at the WCO Headquarters in Brussels and a field visit in a Member country. The Lesotho Customs officer's field visit was to Sweden. (Action ID L10).
4-8 November 2002	Valuation Workshop for Customs officers. 12 participants from C&E Headquarters, the Customs School, and Customs houses. Objective : The implementation of the WTO Valuation Agreement, review and evaluation. 2 facilitators from the U.K. Customs & Excise. (Action ID L01).
11-14 November 2002	Valuation Workshop for Customs officers. 13 participants from C&E Headquarters, the Customs School, and Customs houses. Objective : The implementation of the WTO Valuation Agreement, review and evaluation. 2 facilitators from the U.K. Customs & Excise. (Action ID L01).
15 November 2002	Valuation Seminar for the business community. 15 participants from the trade (clearing agents, Lesotho and China Chambers of Commerce, and importers). Objective : The implementation of the WTO Valuation Agreement, review and evaluation. The rights and obligations of importers. 2 facilitators from the U.K. Customs & Excise. (Action ID L02).

18-22 November 2002 Workshop on Valuation risk management. 16 participants from C&E Headquarters, the Customs School, and Customs houses. Objective : Valuation risk management in the context of Customs clearance as well as in the context of post clearance control activities (audit etc.). 1 facilitator from the Danish Customs & Excise. (Action ID L07).

Tanzania

2-13 December 2002. "Train the Valuation Trainers" workshop. Objective : To provide detailed training to trainers in regard to the legislative requirements of the WTO Valuation Agreement and its practical implementation. 24 participants from C&E Headquarters, the Customs School, and Customs houses. 2 facilitators from the Dutch Customs Service. (Action ID T05).

16-20 December 2002 Workshop on Valuation risk management. 20 participants from C&E Headquarters, the Customs School, and Customs houses. Objective : Valuation risk management in the context of Customs clearance as well as in the context of post clearance control activities (audit etc.) 1 facilitator from the Danish Customs & Excise. (Action ID T07).

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Valuation workshop for Customs officials, 20 participants.	K01	Kenya	21		
Valuation seminar for the business community, 40 participants.	K02	Kenya	22		
Train-the-Customs Valuation Trainers Workshop, 30 participants.	K03	Kenya	23		
Expert mission in order to carry out an organizational review.	K04	Kenya	11		
Valuation Workshop for Middle and Senior Managers, 25 participants.	K05	Kenya	26		
Workshop on risk management, 20 participants.	K06	Kenya	24		
Expert mission concerning the organization and operation of a Post Clearance Audit Section.	K07	Kenya	12		
Expert mission concerning the organization and operation of an Intelligence Unit	K08	Kenya	14		
Workshop on post clearance audit,	K09	Kenya	25		
Study visit to another country (U.K.)	K10	Kenya	31	23-27/09/02	
Supply of WCO documentation for the Customs School	K11	Kenya	32		
Supply of audio-visual/IT equipment for the Customs School	K12	Kenya	33		
Supply of IT equipment necessary to ensure the viability of an envisaged Intelligence Unit	K13	Kenya	34		
Valuation workshops for Customs officers 25 participants.	L01	Lesotho	21	04-08/11/02; 11 14/11/02	U.K.
Valuation seminar for the business community, 15 participants	L02	Lesotho	22	15.11.02	U.K.
Train-the-Customs Valuation Trainers Workshop, 16 participants.	L03	Lesotho	23	02-06/09/02	U.K.
Expert mission in order to carry out an organizational review.	L04	Lesotho	11		
Expert mission concerning the introduction of a risk management programme	L05	Lesotho	15		
Expert mission concerning the organization and operation of a Post Clearance Audit Section.	L06	Lesotho	12		
Workshop on risk management, 10 participants.	L07	Lesotho	24	18-22/11/02	Denmark
Workshop on post clearance audit, 25 participants	L08	Lesotho	25		
Valuation Workshop for Middle and Senior Managers, 20 participants.	L09	Lesotho	26	22-26/7/02	U.K.
Study visit to another country (South Africa)	L10	Lesotho	31	23/09-01/11/02	
Supply of WCO documentation for the Customs School	L11	Lesotho	32	July 2002	

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Supply of audio-visual/IT equipment for the Customs School	L12	Lesotho	33		
Supply of IT equipment necessary to ensure the viability of an envisaged Post Clearance Audit Unit/Section	L13	Lesotho	35		
Visit to Nigeria Customs Service Headquarters by a high-ranking official with valuation expertise, from a developed country already having implemented the Valuation Agreement, for advisory talks on how to overcome initial implementation problems, including the risk of revenue loss caused by under-declaration of value.	N01	Nigeria	16		
Valuation workshop for Customs officers. In Lagos.	N02	Nigeria	21		
Valuation seminar for the business community. In Lagos	N03	Nigeria	22		
Valuation seminar for the business community. In Kano	N04	Nigeria	22		
Valuation seminar for the business community. In Port Harcourt	N05	Nigeria	22		
Expert mission concerning the introduction of a risk management programme	N06	Nigeria	15		
Expert mission concerning the organization and operation of a Post Clearance Audit Unit	N07	Nigeria	12		
Train-the-Customs Valuation Trainers Workshop, 25 participants.	N08	Nigeria	23	23-27/09/02	Netherlands
Workshop on risk management methodology	N09	Nigeria	24		
Workshop on post clearance audit,	N10	Nigeria	25		
Valuation Workshop for Middle and Senior Managers	N11	Nigeria	26		
Valuation workshop for Customs officers.	N12	Nigeria	21		
Supply of WCO documentation for the Customs Schools	N13	Nigeria	32	Oct. 2002	
Supply of audio-visual/IT equipment for the Customs Schools	N14	Nigeria	33		
Supply of IT equipment necessary to ensure the viability of an envisaged Post Clearance Audit Unit/Section	N15	Nigeria	35		
Train-the-Customs Valuation Trainers Workshop, 12 participants.	S01	Senegal	23	02-06/09/02	France
Workshop on risk management	S02	Senegal	24		
Workshop on post clearance audit,	S03	Senegal	25		
Valuation workshop for Customs officers. (Chefs de visite and Chefs de Section), 20 participants	S04	Senegal	26	23-26/09/02	Morocco
Valuation seminar for the business community.	S05	Senegal	22	27.09.02	Morocco
Study visit to another country	S06	Senegal	31		

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Supply of WCO documentation for the Customs School	S07	Senegal	32	Sept. 2002	
Supply of audio-visual/IT equipment for the Customs School	S08	Senegal	33		
Supply of IT equipment necessary to ensure the viability of an envisaged Intelligence Unit	S09	Senegal	34		
A financial contribution towards the cost of developing the software for a national database with information on importers (FNID – Fichier National Informatisé et de Documentation) that can be used as an instrument for risk management	S10	Senegal	37		
Expert mission concerning the organization and operation of a Post Clearance Audit Unit	S11	Senegal	12		
Expert mission in order to carry out an organizational review.	T01	Tanzania	11		
Expert mission concerning the organization and operation of a Post Clearance Audit Section.	T02	Tanzania	12		
Valuation workshop for Customs officials, 25 participants.	T03	Tanzania	21		
Valuation seminar for the business community, 40 participants.	T04	Tanzania	22		
Train-the-Customs Valuation Trainers Workshop, 24 participants.	T05	Tanzania	23	02-13/12/02	Netherlands
Expert mission in order to assist with development of systems and procedures aiming at moving away from Pre-Shipment Inspection and toward inspection at destination (The mission is dependant upon Tanzania confirming the wish to move away from Pre-Shipment Inspection)	T06	Tanzania	13		
Workshop on risk management, 20 participants.	T07	Tanzania	24	16-20/2/02	Denmark
Workshop on post clearance audit,	T08	Tanzania	25		
Valuation Seminar for customs clearing agents and importers, 25-part (Not possible because U.S. Customs Service is restricted in conducting seminars for the business community).	T09	Tanzania	22		
Valuation Workshop for Middle and Senior Managers, 25 participants.	T10	Tanzania	26		
Study visit to another country	T11	Tanzania	31		
Supply of WCO documentation for the Customs School	T12	Tanzania	32		
Supply of audio-visual/IT equipment for the Customs School	T13	Tanzania	33		
Supply of IT equipment necessary to ensure the viability of an envisaged Central Valuation Unit	T14	Tanzania	36		
Supply of IT equipment necessary to ensure the viability of an envisaged Post Clearance Audit Unit/Section	T15	Tanzania	35		

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THIS IS TO CERTIFY THAT

has attended the

**WTO VALUATION AGREEMENT
“Train-the-Valuation-Trainers”
Workshop**

organized by the

**WORLD CUSTOMS ORGANIZATION
within the WCO/USAID Valuation
Technical Assistance Programme to
Sub-Saharan Countries**

in collaboration with the

TANZANIA CUSTOMS & EXCISE

held in Dar es Salaam, Tanzania, from 2 to 13 December 2002

Holm KAPPLER,
Director

Michel DANET,
Secretary General