



**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

Descriptive title :

WCO/USAID Valuation Technical Assistance Programme
to Sub-Saharan countries.
Fourth 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 April 2003 to 30 June 2003)

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Name of organization :

World Customs Organization

Grant number :

AFR-G-00-01-00005-00

Name of the USAID program office :

Bureau for Africa, (SD/SA)

Date of issuance of the report :

17 July 2003

WCO/USAID Valuation Technical Assistance Programme to Sub-Saharan countries

Fourth 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 April 2003 to 30 June 2003)

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 original expiration date of the grant was 31 July 2003. With its letter dated 1 April 2003, the USAID agreed to extend the end date of the programme until 31 December 2003. On 8 May 2003, the WCO Secretary General signed the acknowledgement of the letter constituting the First Amendment to the USAID Grant No. AFR-G-00-01-00005-00. The WCO sent the signed original to the USAID by priority mail the same day.

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. With the five months' extension of the end date of the programme, a five months extension until 29 February 2004 of the recruitment of the Project Manager became necessary. The Project Manager has agreed to the extension of the recruitment and the WCO is preparing the contract for the Project Manager's signature.

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. It should be noted that Nigeria has not yet implemented the Valuation Agreement although the WTO obligation to implement the Valuation Agreement took effect on 1 January 2000. Nigeria had invoked the five-year delay period granted to developing countries. The delay period expired on 31 December 1999 and Nigeria has not requested a further delay period. The Deputy Comptroller General of the Nigeria Customs Service has explained that the legislature has finalised its reading of a bill on the implementation of the Valuation Agreement. Pending the adoption of the bill, Nigeria still applies the Brussels Definition of Value. The Nigeria Customs Service has prepared draft Service instructions for the implementation and envisages implementing the Agreement rapidly after adoption of the legislation.

6. 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).

7. 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.

8. 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."

9. 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. On 6 February 2003, the WCO sent the second Quarterly Progress Report on the status of the WCO's work with countries covered by this project. That report covered the period from 1 October 2002 to 31 December 2002. On 8 May 2003, the WCO sent the third Quarterly Progress Report covering the period from 1 January 2003 to 30 April 2003.

10. The following constitutes the fourth Quarterly Progress Report on the status of the WCO's work with countries covered by this project. The report covers the period from 1 April 2003 to 30 June 2003.

Activity management

11. 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.

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

13. The Project Manager has conducted the activity management in accordance with the job description for the post. The Project Manager had agreed timetables with a number of Member administrations that would enable all the technical assistance to be delivered within the period foreseen in the contract between the WCO and the USAID, i. e. until 31 July 2003. However, on 26 February 2003 the U.S. Customs Service informed the WCO that (quote) :

"Pursuant to our discussions of February 26, 2003, the U.S. Customs Service corresponds to inform the WCO of the recent developments regarding the provision of technical assistance for Nigeria and Kenya Customs.

The U.S. Customs Service will be unable to delivery the contemplated technical assistance for Nigeria Customs, which was scheduled for March 2003. As a result of the current international unrest and the "high» alert stance from which the U.S. government currently operates, the U.S. Customs Service will be unable to release the technical assistance experts that would be required for the Nigeria training delivery.

Regarding Kenya, we respectfully request that you place the April delivery of valuation assistance on hold as we will monitor the security concerns and the U.S. will advise the WCO if it is able/unable to move forward with the training programs. Given the time constraints of a July 31, 2003 end date for delivering all training, the U.S. would concur with a WCO approach to solicit trainers from other Developed countries if so desired by the WCO or as an alternative seek a minimum 6 month extension to the July 31, 2003 end date.

Notwithstanding these recent developments, the U.S. will remain in contact to advise of any new developments."

Unquote

14. The U.S. Customs Service had agreed to conduct 14 training events, consisting of 11 workshops of 5 days duration and 3 Valuation seminars of a half-day duration. The Project Manager immediately contacted other Member administrations and asked them to assist with experts for some or all of these workshops and seminars. Although positive, these administrations could not make experts available until after the summer holiday in 2003. It would therefore not be possible to conclude the delivery of the technical assistance by 31 July 2003. On 3 March 2003, the WCO suggested to the USAID amending the grant letter and determine the end date as December 31, 2003. On 1 April 2003, the USAID agreed to the extension.

15. All the beneficiary countries have expressed their satisfaction with the Project Manager's work.

Financial management

16. The WCO Accounts Section manages the activity budget. On 21 February 2003 Mr. Pimpong, Branch Chief, Contract Audit Management Branch, Office of Procurement, informed the WCO of the need to commission the external audit of the programme. The WCO proposed the modalities for the external audit to the USAID, Office of the Regional Inspector General, Hungary, with its letter dated 15 April 2003. 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. |
| 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. |

| 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 |
| 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. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|------------|--------------------------------|----------------|-----------------------------|--|------------------------------|--|
| Request No | Advance for period MM/DD/YY | Amount in US\$ | Date of request MM/DD/YY | Date of receipt of advance MM/DD/YY | Days elapsed between 4 and 5 | Comments |
| 6 | 04/01/03-06/30/03 | 172,980 | 03/19/03 | 04.02.03 05.22.03 06.06.03 | 14 45 60 | \$66,610 Advance for April 2003 \$51,700 Advance for May 2003. Transfer awaited the receipt on May 6, 2003, by USAID of the Financial Status report. \$54,600 Advance for June 2003. |

17. The WCO has submitted quarterly Financial Status reports (standard form 269) to USAID. As of 30 June 2003, the WCO had received advances from the USAID amounting to \$670,495 and had disbursed (expenses actually paid) \$553,652. The disbursement (expenses actually paid by the WCO) corresponds to 63,27% of the allocated grant of \$875,000 for the two years. The relatively low disbursement figure is due to the fact that the US Customs Service has been restricted in conducting the foreseen missions, that the Customs administrations of Canada and the Netherlands have not yet sent invoices for the expert missions and the risk management workshop that they have conducted, that the WCO has not yet received (and therefore has not yet paid) the major part of the invoices relating to the authorised procurement and delivery of audio-visual and IT equipment to the project countries' Customs administrations¹. 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. The MOU foresees the payment of a second instalment of \$57,968, but the slow pace of delivery of the workshops by the U.S. Customs has meant that the payment of the second instalment has been delayed.

18. 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. In June 2003, the Kenya Revenue Authority, Customs and Excise Department, promised to pay the

¹ In April/May 2003, the WCO has supplied WCO documentation to the Customs School in Tanzania. The WCO has authorised procurement of audio-visual and I.T. equipment to the Customs Schools in Kenya, Lesotho, and Tanzania.

outstanding funds, £630, on behalf of the fourth Customs officer. The WCO received the funds in early July 2003. This incident can therefore be considered as closed.

Revision of Grant Budget

19. On 6 February 2003 the WCO suggested that the USAID should agree to revise the funding levels for the cost components (but not the grant total) of the grant. The justification for the proposal was indicated in the second quarterly report to the USAID, paragraphs 16 to 21. The USAID agreed to the revision of the funding levels for the cost components with its letter dated 1 April 2003. The background is as follows :

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

| <u>Cost Element</u> | <u>Total Estimated</u> |
|---|------------------------|
| <u>COST COMPONENTS</u> | <u>SUBTOTAL</u> |
| 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 |

21. The WCO suggested that 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-December 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 Kenya, 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 obtained firm commitments from the Customs administrations mentioned above to make experts available for the actions foreseen. The Dutch Customs administration has now agreed to make Customs experts available for the two risk management workshops mentioned in the second quarterly report to USAID, paragraph 24. On December 17, 2002 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". The MOU foresaw that full programme delivery takes place before the expiration of the grant on 31 July 2003. As mentioned in paragraph 12 above, security concerns have delayed the implementation of the MOU. The Project Manager is confident that it will be possible to deliver all the technical assistance before the expiration of the new end date, 31 December 2003, provided that the security situation in Kenya and Nigeria in the remaining months of 2003 makes it possible for the Customs administrations concerned (Germany, the Netherlands, and the United States) to agree to send their expert to those countries during that period.

Performance Management

25. The WCO foresees that a formal evaluation will take place in November/December 2003/January 2004 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 Kenya, 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 Kenya, 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. The Project Manager has informed the Nigeria Customs Service of the name and other address details of the Nigerian Authorising Officer of the EDF funds.

27. At the request of the Commissioner General of the Kenya Revenue Authority and the Commissioner of the Kenya Customs and Excise Department, the WCO has also written to the International Monetary Fund and the World Bank, explaining the funding needs of the Kenya Customs and Excise Department for an I.T. project to upgrade the customs clearance process. The IMF has replied that it is unable to provide the requested funding. Following the request of the WCO, the World Bank Kenya Country Director has held a meeting on the issue with the Commissioner of Kenya Customs. The Commissioner has thanked the WCO for facilitating the fruitful meeting.

28. The Director General of Senegal Customs has expressed his interest that WCO assists in the preparation of requests for co-funding for trade-related I.T. infrastructure projects of the Customs administration of Senegal. However, the Director General has not yet identified the projects for which co-funding shall be requested.

29. It is now up to the Customs administrations of Kenya, 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.

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

Sustainability:

31. 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.

32. 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

33. The WCO has supplied WCO documentation to the Customs schools of all five countries (Kenya, action K11), Lesotho, action L11, Nigeria, action N13, Senegal, action S07, and Tanzania, action T12).

34. 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 was attached as Annex II to the second quarterly report. The Project Manager has instructed the facilitators to prepare a report on each workshop and to ask each participant to fill in the WCO Course Evaluation Form. The Project Manager analyses the participants' replies to the questions in the form. The WCO sends the Head of Customs a copy of the facilitators' report and of the analysis of the participants' replies to the WCO Course Evaluation Form.

Audio-visual and I.T. equipment

35. The WCO has determined the needs for audio-visual and I.T. equipment of the Customs schools of Kenya, Lesotho, Nigeria, Senegal, and Tanzania. In April/May 2003 the WCO has authorised the procurement of the equipment in question to the Customs school of Tanzania. Following the USAID's agreement to revise the funding levels of the cost components of the grant, the WCO will authorise the procurement of the equipment to the other Customs schools as soon as possible². 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 have been 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 and, possibly, the World Bank, should make it possible to achieve significant improvements. The Project Manager has informed the Customs administrations that the equipment supplied within the grant should not be subject to taxes.

² In July 2003, the WCO authorised the procurement of equipment for the Customs Schools in Kenya and Lesotho.

Training, study visits and WCO Fellowship Programme

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

Kenya

- 2-7 June 2003 Expert mission in order to carry out an organizational review (action ID K04).
Expert mission concerning the organization and operation of a Post Clearance Audit Section (action K07).
Expert mission concerning the organization and operation of an Intelligence Unit (action K08).
- 16-20 June 2003 Valuation risk management workshop (action K06).

Lesotho

- 7-11 April 2003 Expert mission in order to carry out an organizational review (action L04).
Expert mission concerning the introduction of a risk management programme (action L05).
Expert mission concerning the organization and operation of a Post Clearance Audit Unit (action L06).
- 19-30 May 2003 Study visit to South Africa Customs focusing on post clearance audit (action L10).

The participants have prepared reports on the study visit. Judging from the two reports, the participants believe that they did not gain much benefit from the study visit, and that the organisation of the study visit was poor. The WCO is concerned that the participants' time and the WCO/USAID programme funds would appear to have been expended without sufficient benefit being obtained. The participants suggest organising a second study visit. The WCO has written to the Head of Customs of South Africa asking him to indicate what problems were encountered with regard to the preparation of the study visit and during the study visit itself. Before any consideration can be given to a possible return study visit, the inefficiencies and problems of the first visit need to be identified and dealt with. The Head of Customs of South Africa has initiated an inquiry.

Nigeria

- 9-13 June 2003 Expert mission concerning the introduction of a risk management programme (action N06).
Expert mission concerning the organization and operation of a Post Clearance Audit Unit (action N07).

Senegal

- 7-11 April 2003 Valuation risk management workshop (action S02).
14-18 April 2003 Post clearance audit workshop (action S 03).

Tanzania

- 31 March-4 April 2003 Expert mission in order to carry out an organisational review (Action ID T01) and expert mission concerning the organisation and operation of a Post Clearance Unit (action T02).
- 19-30 May 2003 Study visit to South Africa Customs focusing on post clearance audit (action T11).

The participants have prepared reports on the study visit. Judging from the two reports, the participants believe that they did not gain much benefit from the study visit, and that the

organisation of the study visit was poor. The WCO is concerned that the participants' time and the WCO/USAID programme funds would appear to have been expended without sufficient benefit being obtained. The participants suggest organising a second study visit. The WCO has written to the Head of Customs of South Africa asking him to indicate what problems were encountered with regard to the preparation of the study visit and during the study visit itself. Before any consideration can be given to a possible return study visit, the inefficiencies and problems of the first visit need to be identified and dealt with. The Head of Customs of South Africa has initiated an inquiry.

| | |
|-----------------|---|
| 16-20 June 2003 | Valuation workshop for Middle and Senior Managers (action T10). |
| 19 June 2004 | Valuation seminar for the business community (action T04). |
| 23-27 June 2003 | Valuation workshop for Customs officers (action T03) |

* * *

WCO/USAID Valuation
 Technical Assistance Programme to Sub-Saharan Countries

1
 15 July 2003

| Name of Action | Action Ref. | Country | Action Code | Delivered Date DD/MM/YY | Expenses From |
|---|-------------|---------|-------------|--------------------------|--|
| Valuation workshop for Customs officials, 20 participants. | K01 | Kenya | 21 | | USA or Germany |
| Valuation seminar for the business community, 40 participants. | K02 | Kenya | 22 | | USA or Germany |
| Train-the-Customs Valuation Trainers Workshop, 30 participants. | K03 | Kenya | 23 | | USA or Germany |
| Expert mission in order to carry out an organizational review. | K04 | Kenya | 11 | 28/05-07/06/03 | Canada |
| Valuation Workshop for Middle and Senior Managers, 25 participants. | K05 | Kenya | 26 | | USA or Germany |
| Workshop on risk management, 20 participants. | K06 | Kenya | 24 | 16/6-20/06/03 | NL |
| Expert mission concerning the organization and operation of a Post Clearance Audit Section. | K07 | Kenya | 12 | 28/05-07/06/03 | Canada |
| Expert mission concerning the organization and operation of an Intelligence Unit | K08 | Kenya | 14 | 28/05-07/06/03 | Canada |
| Workshop on post clearance audit, | K09 | Kenya | 25 | | USA or Germany |
| Study visit to another country (U.K.) | K10 | Kenya | 31 | 23-27/09/02 | Kenya |
| Supply of WCO documentation for the Customs School | K11 | Kenya | 32 | 22 June 2003 | |
| Supply of audio-visual/IT equipment for the Customs School | K12 | Kenya | 33 | June 2003 | Asked Kenya Customs to send quotations |
| 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 | 07-11/04/03 | Canada |
| Expert mission concerning the introduction of a risk management programme | L05 | Lesotho | 15 | 07-11/04/03 | Canada |
| Expert mission concerning the organization and operation of a Post Clearance Audit Section. | L06 | Lesotho | 12 | 07-11/04/03 | Canada |
| Workshop on risk management, 10 participants. | L07 | Lesotho | 24 | 18-22/11/02 | Denmark |

WCO/USAID Valuation
Technical Assistance Programme to Sub-Saharan Countries

2
15 July 2003

| | | | | | |
|---|-----|---------|----|--------------------------------|-------------|
| Workshop on post clearance audit, 25 participants | L08 | Lesotho | 25 | 28/07-01/08/03 | USA |
| 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) and to the WCO Fellowship Programme | L10 | Lesotho | 31 | 17-31/05/03; 23/09-01/11/02 | Lesotho |
| Supply of WCO documentation for the Customs School | L11 | Lesotho | 32 | July 2002 | |
| 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 | 09-13/06/03 | Canada |
| Valuation workshop for Customs officers. In Lagos. | N02 | Nigeria | 21 | | Germany |
| Valuation seminar for the business community. In Lagos | N03 | Nigeria | 22 | | Germany |
| Valuation seminar for the business community. In Kano | N04 | Nigeria | 22 | | Germany |
| Valuation seminar for the business community. In Port Harcourt | N05 | Nigeria | 22 | | Germany |
| Expert mission concerning the introduction of a risk management programme | N06 | Nigeria | 15 | 09-13/06/03 | Canada |
| Expert mission concerning the organization and operation of a Post Clearance Audit Unit | N07 | Nigeria | 12 | 09-13/06/03 | Canada |
| Train-the-Customs Valuation Trainers Workshop, 25 participants. | N08 | Nigeria | 23 | 23-27/09/02 | Netherlands |
| Workshop on risk management methodology | N09 | Nigeria | 24 | | Netherlands |
| Workshop on post clearance audit, | N10 | Nigeria | 25 | | Germany |
| Valuation Workshop for Middle and Senior Managers | N11 | Nigeria | 26 | | Germany |
| Valuation workshop for Customs officers. | N12 | Nigeria | 21 | | Germany |
| 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 |

WCO/USAID Valuation
Technical Assistance Programme to Sub-Saharan Countries

3
15 July 2003

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| Workshop on risk management | S02 | Senegal | 24 | 07-11/04/03 | France |
| Workshop on post clearance audit, | S03 | Senegal | 25 | 14-18/04/03 | France |
| 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 | | Senegal/France |
| 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 | 22/02-01/03/03 | France |
| Expert mission in order to carry out an organizational review. | T01 | Tanzania | 11 | 31/03-04/04/03 | Canada |
| Expert mission concerning the organization and operation of a Post Clearance Audit Section. | T02 | Tanzania | 12 | 31/03-04/04/03 | Canada |
| Valuation workshop for Customs officials, 25 participants. | T03 | Tanzania | 21 | 23-27/06/03 | USA |
| Valuation seminar for the business community, 40 participants. | T04 | Tanzania | 22 | 19.06.03 | USA |
| 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 | 31/03-04/04/03 | Canada |
| Workshop on risk management, 20 participants. | T07 | Tanzania | 24 | 16-20/2/02 | Denmark |
| Workshop on post clearance audit, | T08 | Tanzania | 25 | 21-25/07/03 | USA |
| 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 | 16-20/06/03 | USA |
| Study visit to another country (South Africa) | T11 | Tanzania | 31 | 17-31/05/03 | Tanzania |
| Supply of WCO documentation for the Customs School | T12 | Tanzania | 32 | March 2003 | |

WCO/USAID Valuation
Technical Assistance Programme to Sub-Saharan Countries

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| Supply of audio-visual/IT equipment for the Customs School | T13 | Tanzania | 33 | May/June 2003 | |
| 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 | | |

4
15 July 2003

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