Common Market for Eastern and Southern Africa (COMESA)

Great Lakes Trade Facilitation Project (GLTFP)

Financial statements

for the 6 month period ended 31 December 2016

COMESA - Great Lakes Trade Facilitation Project

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for the 6 month period ended 31 December 2016

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Project implementation report
for the 6 month period ended 31 December 2016

Introduction

The International Development Association (IDA), an agency of the World Bank Group and the Common Market for Eastern and Southern Africa (COMESA) signed a Financing Agreement on 19th November 2015 for a grant to the amount of Special Drawing Rights (SDR) – 3.6 million (US Dollar-5 million equivalent) to facilitate implementation of the Great Lakes Trade Facilitation Project (GLTFP) over a period of five years.

The rationale of the project is to facilitate cross-border trade by increasing the capacity for commerce and reducing the costs faced by traders, especially small-scale and women traders, at targeted borderland locations in Democratic Republic of Congo (DRC), Uganda and Rwanda. The project supports regional peace and stability through programs to improve livelihoods in border areas, promote cross-border trade, and strengthen economic interdependence.

The beneficiaries of the COMESA components of the Great Lakes Trade Facilitation Project (GLTFP) will primarily be cross-border traders, especially women, and border agency officials. Vulnerable families in borderland areas will be secondary beneficiaries as incomes of cross-border traders' increase. The government of DRC, Uganda and Rwanda will also be secondary beneficiaries through increased revenue collection of trade taxes, the benefits of which should filter down to the general populations of these countries.

The project will benefit COMESA through implementing regulations and procedures for the treatment of small-scale border traders, such as a toll-free complaint hotline, simplified immigration and health-related procedures, streamlined access to airfreight and duty-free entry for eligible goods.

Objectives of the Project

The Project objective is to facilitate cross-border trade by increasing the capacity for commerce and reducing the costs faced by traders, especially small-scale and women traders, at targeted locations in the borderlands. The total project amount is USD 79 million distributed as follows: Rwanda USD 34 million (loan), DR Congo USD 30 million (loan), Uganda USD 10 million (loan) and Secretariat $5 million (grant). The project consists of components that will be executed at the national level while others will be executed at the regional level to provide for sharing experiences and best practices.

The key components of the project include:

i. Improving core trade infrastructure and facilities in the border areas;
ii. Implementation of policy and procedural reforms and capacity building to facilitate cross-border trade in goods and services;
iii. Performance based management in cross border administration; and
iv. Implementation support, communication, monitoring and evaluation

Project Implementation Status

During the period under review the Secretariat mainly carried out preparatory activities such as developing work plans, budgets and procurement plans, and developing Terms of Reference for consultants who will support the project.

In order to facilitate smooth implementation of the project, and since project staff could not be recruited immediately, the Secretariat appointed interim staff with effect from July 2016 consisting of an Interim Coordinator, Interim Project Accountant and Interim Procurement Officer.

Recruitment was undertaken for project key staff namely; the Project Coordinator, Procurement Expert and Project Accountant. The Project Coordinator reported in November 2016 and was the only member of staff to report during the period.

Another major activity undertaken during the period was the holding of the project border assessment mission by a team of staff from the Secretariat. The team visited all the five project borders and carried out an assessment of project infrastructure needs (such as office space), communication needs and other needs related to the gender aspects of the project. The team also held consultations with local actors from the government, civil society and Cross-Border Traders Association (CBTA) in order to explore potential for partnerships in implementation of the various project activities, and to identify policy issues that need to be addressed for smooth implementation of the project.

During the above field mission, the team in collaboration with selected officials from participating countries conducted the recruitment of 14 Trade Information Desk Officers (10 for DRC, 4 for Rwanda). Six Trade Information Desk Officers for Uganda could not be recruited because the Project was not yet effective in the country.

A first disbursement to the total amount of US$ 371,950 was made by World Bank Group in September 2016. As at 31 December 2016, a total amount of US$ 75,940 was spent to undertake above mentioned activities which represent an expenditure rate of 20%.

We are into the third month of the implementation of Great Lakes Trade Facilitation Project and at this early stage, it is very difficult to assess the impact.

Prospects

The project implementation will be in its full swing once all staff is recruited. In order to meet the core objective of the project which is to facilitate cross border trade at targeted borderland locations in DR Congo, Uganda and Rwanda, the following activities will be implemented in the next financial year:

a. Recruitment and operationalisation of Trade Information Desk Officers (TIDOs) in Rwanda (4), DR Congo (10) and Uganda (6). These twenty TIDOs will collect data at the border which will be compiled and shared with Member States and, the World Bank Group;

Prospects *(continued)*

b. A comprehensive training programme will be designed and officials at the border will be trained. The aim is to enhance the technical capacities and skills of agent working at the border, supporting improved governance, reduced levels of harassment and more efficient control and processing of goods and people;

c. Train of Trainers Training Programme will be developed and used for Peer Training. Training sessions will be held at regional level for those who will then provide training within each of the three countires to traders and officials;

d. A communication strategy will be developed in order to ensure coordination and communication of COMESA Simplified Trade Regime (STR) to cross border traders;

e. A project monitoring and evaluation systems will be developed so as to capture progress in improving conditions for cross border trade.

Program management team

The management team at the COMESA Secretariat is comprised of the following:

Sindiso Ngwenya	Secretary General
Kipyego Cheluget	Assistant Secretary General (Programmes)
Ambassador Nagla el Hussainy	Assistant Secretary General Adminstration and Finance
Dev Haman	Director – Budget and Finance
Victoria Mwewa	Director Human Resources and Adminstration
Thomas Barasa	Project Coordinator
Sharon S. Kapesha	Interim Project Coordinator

Sindiso Ngwenya
Secretary General

Date:

Statement of responsibility in respect of the preparation of financial statements

In accordance with the COMESA financial rules and regulations, the Secretary General is responsible for the preparation and fair presentation of the COMESA - Great Lakes Trade Facilitation Project financial statements, comprising the statement of financial position as at 31 December 2016, statements of income and expenditure and cash flows for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with the basis of accounting described in note 2, the requirements of the COMESA financial rules and regulations and the Protocol of agreement between COMESA and the World Bank Group.

The Secretary General is also responsible for such internal control as he determines are necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error and for maintaining adequate accounting records and an effective system of risk management as well as the preparation of supplementary schedules included in these financial statements.

The Secretary General has made an assessment of the COMESA - Great Lakes Trade Facilitation Project's ability to continue as a going concern and has no reason to believe the Project will not be a going concern in the year ahead.

The auditor is responsible for reporting on whether the financial statements are fairly presented in accordance with the applicable financial reporting framework.

Approval of the financial statements

The financial statements of COMESA - Great Lakes Trade Facilitation Project, as identified in the first paragraph, were approved by the Secretary General on ………………………2017 and are signed by:

Sindiso Ngwenya
Secretary General

Independent auditor's report to the members of COMESA - Great Lakes Trade Facilitation Project

Report on the audit of the financial statements

Opinion

We have audited the financial statements of COMESA – Great Lakes Trade Facilitation Project ("the Project"), which comprise the statement of financial position as at 31 December 2016, the statements of income and expenditure and cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information as set out on pages 7 to 15.

In our opinion, the financial statements present fairly, in all material respects, the financial position of COMESA – Great Lakes Trade Facilitation Project as at 31 December 2016 and its financial performance and cash flows for the period then ended in accordance with the basis of accounting described in note 2, and the requirements of the COMESA financial rules and regulations and the Protocol of agreement between COMESA and the World Bank.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Secretary General is responsible for the other information. The other information comprises the Project Implementation Report, the statement of responsibility in respect of the preparation of financial statements and supplementary information set out on pages 16-17. The other information does not include the financial statements and opinion thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Secretary General for the financial statements

The Secretary General is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting described in note 2, the requirements of the COMESA financial rules and regulations and the Protocol of agreement between COMESA and the World Bank, and for such internal control as the Secretary General determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

KPMG

Responsibilities of the Secretary General for the financial statements (continued)

In preparing the financial statements, the Secretary General is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Secretary General either intends to liquidate the Project or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Project to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG Chartered Accountants **……………..2017**

Maaya Chipwayambokoma **AUD/F000861**
Partner

COMESA - Great Lakes Trade Facilitation Project

Statement of financial position

As at 31 December 2016

In United States Dollars

	Notes	**2016**
Assets		
Current assets		
Cash and cash equivalents	*6*	**306,963**
Receivables	*7*	**15,450**
Total assets		**322,413**
Liabilities		
Current liabilities		
Payables	*8*	**26,403**
Deferred income	*9*	**296,010**
Total funds and liabilities		**322,413**

The financial statements were approved by the Secretary General on ………………….2017 and signed by:

...

Secretary General

The notes on pages 10 to 15 are an integral part of these financial statements.

COMESA - Great Lakes Trade Facilitation Project

Statement of income and expenditure
for the 6 month period ended 31 December 2016

In United States Dollars

	Notes	**2016**
Income		
Grant received from the World Bank Group	*4*	**75,940**
Total income		**75,940**
Project expenditure		
Salaries	*5*	**8,500**
Airfares		**14,006**
Daily subsistence allowance (DSA)		**36,660**
Translation fees		**147**
Interpretation fees		**2,240**
Meetings and workshops		**1,139**
Scanner		**293**
Office equipment		**2,581**
Computer equipment		**10,004**
Bank charges		**370**
Total expenditure (US$)	*5*	**75,940**
Surplus of income over expenditure for the year		**-**

The notes on pages 10 to 15 are an integral part of these financial statements.

COMESA - Great Lakes Trade Facilitation Project

Statement of cash flows
for the 6 month period ended 31 December 2016

In United States Dollars

	Note	2016
Cash flows from operating activities		
Surplus of income over expenditure for the year		-
		-
Changes in:		
Receivables	*7*	**(15,450)**
Payables	*8*	**26,403**
Deferred income	*9*	**296,010**
Net increase in cash and cash equivalents		**306,963**
Cash and cash equivalents at 1 July 2016		-
Cash and cash equivalents at 31 December 2016	*6*	**306,963**

The notes on pages 10 to 15 are an integral part of these financial statements.

In United States Dollars

1 Reporting project

The International Development Association (IDA), an agency of the World Bank Group and the Common Market for Eastern and Southern Africa (COMESA) signed a Financing Agreement on 19th November 2015 for a grant to the amount of Special Drawing Rights (SDR)-3.6 million (US Dollar - 5 million equivalent) to facilitate implementation of Great Lakes Trade Facilitation Project (GLTFP) over a period of five years. The rationale of the project is to facilitate cross-border trade by increasing the capacity for commerce and reducing the costs faced by traders, specifically small-scale and women traders, at targeted borderland locations in the Democratic Republic of Congo (DRC), Uganda and Rwanda. The project will benefit COMESA through implementing regulations and procedures for the treatment of small scale border traders such as a toll free hotline, simplified immigration and health related procedures, streamlined access to airfreight and duty free entry for eligible goods. The Great Lakes Trade Facilitation Project begun its operations in July 2016 and the set of financial statements presented for 31 December 2016 is the first report to be audited for the Project.

2 Basis of accounting

These financial statements have been prepared on a modified cash basis in accordance with the requirements of the COMESA financial rules and regulation and the Protocol of agreement between COMESA and the World Bank Group.

Details of the Project's accounting policies are included in note 12 to the financial statements.

3 Functional and presentation currency

These financial statements are presented in United States Dollar (USD) as required by the Protocol of Agreement between COMESA and the World Bank Group.

4 Income

	2016
Transfer from deferred income *(note 9)*	**75,940**
Total income	**75,940**

5 Project expenditure

Staff costs	**8,500**
Other expenses – transport, subsistence, conferences and office supplies	**67,440**
	75,940

In United States Dollars

6 Cash and cash equivalents

	2016
Cash at bank – Citibank USD Account	**306,963**
	306,963

7 Receivables

Staff Imprest	**15,450**
	15,450

8 Payables

Airfares	**13,379**
Suppliers	**10,678**
Consultants	**2,346**
	26,403

9 Deferred income

Balance as at 1 July	**-**
Grants received during the year	**371,950**
Deferred income released to income *(note 4)*	**(75,940)**
Balance at 31 December	**296,010**

The amount relates to unspent grant for the period under review from disbursement made by the World Bank Group. The said amount will be carried forward to be used in next financial year.

10 Contingent liabilities

There were no contingent liabilities as at 31 December 2016.

11 Subsequent events

There were no subsequent events requiring disclosure or adjustments to these financial statements.

12 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

Set out below is an index of significant accounting policies, the details of which are available on the pages that follow:

(a) Income recognition

Grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

(b) Deferred income

Deferred income are grants received from the World Bank which have not been utilised in the period. Income is only recognised when related expenditure for which the grant was obtained has been incurred.

(c) Expenditure

Project expenditure is recorded when all the necessary conditions for the grant with regard to expenditure are met or when there is reasonable assurance that the project will comply with the conditions attaching to the grant with regard to expenditure.

(d) Income tax

The project is exempt from income tax under paragraph 4b of Part II of Second Schedule to the Income Tax Act 1966 (as amended), Cap 323 of Laws of Zambia.

12 Significant accounting policies *(continued)*

(e) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Financial assets

Cash and cash equivalents

Cash and cash equivalents are defined as cash on hand, demand deposits and short-term, highly liquid investments readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

Cash on hand and on call is carried at fair value. Deposits held on call are classified as loans originated by the Project and carried at amortised cost. Due to the short term nature of these, the amortised cost approximates its fair value.

Other receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Other receivables, which generally have 30 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectible amounts as the effect of imputing interest is considered to be insignificant.

In relation to other receivables, a provision for impairment is made when there is objective evidence (such as significant financial difficulties of the debtor) that the Project will not be able to collect all of the amounts due under the original terms of the invoice. The carrying amount of the receivable is reduced through use of an allowance account. Impaired debts are derecognised when they are assessed as uncollectible.

(ii) Financial liabilities

Other payables

Other payables are subsequently measured at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

12 Significant accounting policies *(continued)*

(e) Financial instruments *(continued)*

(ii) Financial liabilities *(continued)*

Derecognition of financial liabilities

The Project derecognises financial liabilities when, and only when, the Project's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(f) Foreign currency

In preparing the financial statements, transactions in currencies other than United States Dollar are recorded at the middle rates of exchange at the date the transaction first qualifies for recognition.

At each reporting date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the reporting date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Foreign exchange differences are recognised in income and expenditure statement in the period in which they arise.

(g) Fixed Assets

The Project expenses tangible fixed assets in the income and expenditure statement in the period of purchase. The financial statements do not reflect the carrying amounts of the tangible fixed assets at the end of the reporting period. In accordance with the grant agreement between COMESA and the World Bank Group, all tangible fixed assets are the property of the COMESA Secretariat, at the end of the Project's life all assets are to be handed over to COMESA Secretariat.

13 New standards and interpretations

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 1 January 2017, and have not been applied in preparing these financial statements. Those which may be relevant to the Project are set out below. The Project does not plan to adopt these standards early. These will be adopted in the period that they become mandatory unless otherwise indicated:

Effective date	**Standard, Amendment or Interpretation**	**Summary of requirements**
1 January 2018	IFRS 9 Financial Instruments	On 24 July 2016, the IASB issued the *final IFRS 9 Financial Instruments Standard*, which replaces earlier versions of IFRS 9 and completes the IASB's project to replace *IAS 39 Financial Instruments*: The standard is effective for annual periods beginning on or after 1 January 2018 with retrospective application, early adoption is permitted. The impact of the adoption of the standard on the financial statements for the Project has not yet been quantified.
1 January 2018	Disclosure Initiative (Amendments to IAS)	The amendments provide for disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flow and non-cash changes. This includes providing a reconciliation between the opening and closing balances for liabilities arising from financing activities. The amendments apply for annual periods beginning on or after 1 January 2017 and early application is permitted.

Appendix I

Comparison of actual to budgeted expenditure

for the 6 month period ended 31 December 2016

Budget item	Budget	Actual	Variance	Variance (%)	Remarks
Staff emoluments	84 500	8 500	76 000	**10%**	Budget estimates for staff emoluments to the amount of US$ 84,500 was for six months up to 31 December 2016. However, as at 31 December 2016 only the Project Coordinator was recruited.
Recruitment and installation costs	35 000	-	35 000	**0%**	The Project Coordinator took up the cost of his accommodation and meals personally when he joined the Project in the last week of November 2016. Thus no expenditure was incurred from this budget line as at 31 December 2016.
Office equipment for staff	10 000	12 584	(2 584)	**126%**	This budget line was used to cater for expenditure pertaining to the purchase of office equipment namely laptops, a scanner, a printer, an office desk and chairs for project staff. The Project obtained quotations from three suppliers as per COMESA policy. However, the lowest amount quoted was higher than the budgeted amount.
Participation in meetings	30 000	18 394	11 606	**61%**	This activity was undertaken during the second and third week of December 2016. The remaining balance will be used to cater for other planned activities in the first quarter of 2017.
Field missions to borders-recruitment of TIDOs	38 450	34 604	3 846	**90%**	The expenditure line was used to cater for the Regional Coordination Meeting which was conducted during the first week of December 2016 in Uganda. Available balance will be used to cater for similar meeting after the first half of 2017.
Design of gender specific guidelines	10 000	-	10 000	**0%**	Due to time constraint and recruitment of the project staff in November 2016, the activity could not be conducted during the last quarter of 2016. The activity was thus postponed to the first quarter of 2017.
Development of training manuals for ToT	75 250	-	75 250	**0%**	Due to time constraint and recruitment of the project staff in November 2016, the activity could not be conducted during the last quarter of 2016. The activity was thus postponed to the first quarter of 2017.

COMESA - Great Lakes Trade Facilitation Project

Appendix I

Comparison of actual to budgeted expenditure *(continued)*
for the 6 month period ended 31 December 2016

Budget item	Budget	Actual	Variance	Variance (%)	Remarks
Implementation of M& E activities	18 000	-	18 000	**0%**	Due to time constraint and recruitment of the project staff in November 2016, the activity could not be conducted in the last quarter of 2016. Thus, the activity was postponed to the first quarter of 2017.
Purchase of Android Tablets	2 000	-	2 000	**0%**	Due to time constraint and recruitment of the project staff in November 2016, the activity could not be conducted in 2016. It was postponed to the first quarter of 2017.
Development of GLTFP Website	50 000	-	50 000	**0%**	Due to time constraint and recruitment of the project staff in November 2016, the activity could not be conducted during the last quarter of 2016. The activity was thus postponed to the first quarter of 2017.
Development of communication strategy	24 000	-	24 000	**0%**	Due to time constraint and recruitment of the project staff in November 2016, the activity could not be conducted during the last quarter of 2016. The activity was thus postponed to the first quarter of 2017.

a) The approved budget and operational plan for the period ending 31 December 2016 was US $ 377,200 pertaining to TIDOs, development of training manuals for Train of Trainers (ToT), development of GLTFP website, facilitation of Regional Coordination Committee Meeting, development of communication strategy and payment of staff emoluments.

b) The total expenditure for GLTFP as at 31 December 2016 is US$ 75,940 made up of US $ 8,500 for staff emoluments and programme expenditure to the total amount of US $ 67,440.

c) The expenditure rate for the first six months of the implementation of the project has been at 20% of the approved budget. The low expenditure rate can be explained as follows:

(i) The first disbursement of the project was actually done in September 2016 which means that actual implementation of the project started after the disbursement of funds.

(ii) The first project staff was recruited in November 2016 and the only activities implemented were the conduct of Steering Committee, procurement of office equipment for staff and field assessment missions for recruitment of TIDOs where an amount of US$ 67,440 had been spent on air fares, DSA, conference costs, hire of transport for meeting, office supplies and purchase of office equipment.

(iii) All other planned activities will be implemented in 2017.