

THE REPUBLIC OF SOUTH SUDAN
NATIONAL REVENUE AUTHORITY
CUSTOMS DIVISION

**THE REPUBLIC OF SOUTH SUDAN
THE PROJECT FOR CAPACITY
DEVELOPMENT OF SOUTH SUDAN
CUSTOMS SERVICES
FOR INTRODUCTION OF
HARMONIZED SYSTEM CODE
PROJECT COMPLETION REPORT**

September 2019

Japan International
Cooperation Agency (JICA)

IC Net Limited

IL
JR
19-058

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List of Abbreviations

AC	Assistant Commissioner
ASYCUDA	Automated SYstem for CUstomsDAta
B/L	Bill of Lading
CG	Commissioner General
CIF	Cost Insurance and Freight
DCF	Data Collection Format
DG	Director General
DPC	Document Processing Center
EAC	East African Community
EAC-CET	EAC Common External Tariff
GIR	General Interpretative Rules
GIZ	The Deutsche Gesellschaft für Internationale Zusammenarbeit
HS code	Harmonized System Code
IBM	Integrated Border Management
IOM	International Organization for Migration
JCC	Joint Coordinating Committee
JIA	Juba International Airport
KESRA	Kenya School of Revenue Administration
KRA	Kenya Revenue Authority
MSR	Monthly Statistics Report
NRA	National Revenue Authority
OSBP	One Stop Border Post
PCM	Project Cycle Management
PDM	Project Design Matrix
PO	Plan of Operation
R/D	Record of Discussions
RECs	Regional Economic Communities
SAD	Single Administrative Document
SSCS	South Sudan Customs Services
TMEA	TradeMark East Africa
URA	Uganda Revenue Authority
WBS	Work Breakdown Structure
WCO	World Customs Organization
WCO ESA ROCB	The World Customs Organization, East & Southern Africa, Regional Office for Capacity Building

1 Basic Information of the Project

1.1 Country

The Republic of South Sudan

1.2 Title of the Project

The Project for Capacity Development of South Sudan Customs Services for Introduction of Harmonized System Code

1.3 Duration of the Project (Planned and Actual)

Planned:2016 June – 2019 June

Actual:2016 June – 2019 September

1.4 Background of the Project

The Republic of South Sudan became an independent nation on July 9, 2011. The country heavily depends on oil revenues, which accounted for 71 percent of its Gross Domestic Product (GDP) and 98 percent of its total revenue in 2010. In this context, the role of South Sudan's Customs Service (SSCS) in diversifying revenue sources and increasing tax revenue through its operations has gained weight. In particular, as South Sudan is a landlocked country and depends on cross-border trade with Kenya and Uganda for a large portion of its foreign trade and joined the East African Community (EAC) in 2016, the improved efficiency of border customs procedures is important. However, customs procedures at border offices of the SSCS have been inefficient owing to weak staff capacity and lack of training in customs administration. This is especially because South Sudan has not yet acceded to the Convention on the Harmonized Commodity Description and Coding System¹ (Harmonized System, HS) and since independence, it has used its original customs tariffs, and the HS code remains less recognized in the SSCS.

In addition, foreign trade statistics are not presently available, making it difficult to construct international comparisons of the country's trade statistics. Considering the situation of the SSCS, its failure to adopt internationally standardized customs procedures might be a non-tariff barrier.

Accordingly, the improvement of both the staff capacity and administrative capacity of the SSCS, as well as its capacity for the collection and compilation of trade statistics is urgent. It is also necessary for South Sudan to establish a customs withholding system and enhance its trade with neighboring countries. Thus, the SSCS requested support from the Japan International Cooperation Agency (JICA) for the introduction of a harmonized system in preparation for a migration to the Automated SYstem for CUstoms Data (ASYCUDA). Against this background, the SSCS requested JICA's assistance in introducing the HS code. In 2014, the Project for Capacity

¹ Convention on the Harmonized Commodity Description and Coding System : Taken into for in January 1988. 156 WCO members including Japan and EU are contracting parties of the convention as of May 2019. More than 200 economies of non-contacting parties as well as contracting parties use HS code. More than 95% of international trade use HS code.

Development of South Sudan Customs Services for Introduction of Harmonized System Code² (hereinafter the “Project”) was designed. However, as JICA officers and experts evacuated from South Sudan in December 2013 because of the civil war between the government and anti-government forces, the commencement of the Project was suspended. In August 2015, President Salva Kiir and Mr. Riek Machar, the Vice President, reached a peace agreement. As JICA officers and experts were allowed to return to South Sudan, the Project was re-designed so that it could be implemented in two phases. On 24 June, 2016, the first Joint Coordinating Committee (JCC) meeting was held, and the Detailed Planning Phase commenced. However, as an incident occurred in Juba on 7 July, 2016, and the conflict spread throughout Juba, JICA officers and experts again evacuated from South Sudan on 13 July, 2016, leading to the Project being suspended again. As the security condition in Juba stabilized and it became possible to continue the Project activities in a third country, Uganda, a Project survey resumed in September 2016, and the Detailed Planning Phase was concluded in November 2016. The achievements during the Detailed Planning Phase included the following: A detailed planning development report, coordination of work with the World Customs Organization (WCO), Project progress monitoring, the establishment of the JCC, and consensus achieved among the stakeholders through the JCC. The achievements in principle in Uganda, a neighboring country, during the first year of the actual project phase from January to December 2017 include the following: Coordination of work with the WCO, Project progress monitoring, the ongoing implementation of the JCC, further consensus achieved among stakeholders through the JCC, third-country training sessions, the digitalization of customs tariffs and the improvement thereof, the adoption of guidelines reflecting the HS Explanatory Notes, a baseline survey of the clearing agents’ capacity, defining the format of an ordinary report from branch to HQ, and training in statistical duties. The Project activities during the second year of the actual project were conducted same as the first year. In August 2018, the second year, the Project activities were resumed in Juba in accordance with the return of JICA officers. The Project activities started in January 2019 in line with the introduction of HS code and the establishment of HS Classification Unit (HS Unit). The Project activities of the third year continued to achieve the Project purpose until the end of the Project in August 2019.

² Code set by HS Convention of WCO

1.5 Overall Goal and Project Purpose

(1) Project Objective

The Project aims to realize the Management of Customs Administration by introducing the HS code to the Republic of South Sudan, to train Customs Officers and Clearing Agents. This will contribute to promoting trade facilitation based on international customs standards and establishing an appropriate customs duty collection system.

The implementation of Project activities, agreed upon under the R/D, in South Sudan became difficult because of the conflict that occurred in July 2016. Meanwhile, the supervisory authority of the SSCS changed from the Ministry of Finance to the National Revenue Authority (NRA), making the SSCS a division of the NRA. In addition, the NRA announced a new staff recruitment plan in the customs division, and therefore Project activities were suspended temporarily in March 2018. In August 2018, Japanese experts were permitted to resume Project activities in Juba. Considering these circumstances, during the second and sixth JCC held in October 2016 and August 2018, respectively, Project activities were revised as follows.

1) Overall Goal of the Project

Custom administration system in accordance with international standard would be established in the Republic of South Sudan (RSS) for trade facilitation with globally.

2) Project Purpose

Customs administration based on Harmonized System code (HS code) is introduced in the RSS.

3) Expected Outputs

1. HS code is stipulated for customs clearance system of RSS
2. Staff in charge of customs clearance is able to impose appropriate customs tariff using HS code
3. Clearing agents are enhanced to file appropriate customs declaration using HS code.
4. Regular reports in Juba are based on HS code.
5. Customs Officers are able to make statistical analysis based on HS code.

4) Activities

【Activities 0: Study the current status of the South Sudan Customs and understand its development needs】

0-1 Conduct Baseline study of current customs administration by SSCS

0-2 Revise the project design based on the results of the baseline study, if necessary.

【Activities 1: Introduction of HS Code】

- 1-1 Thorough PC training actual Tariff Book will be converted to digital file.
- 1-2 Putting HS Code to the digitalized Tariff Book
- 1-3 Adding missing and new items with HS code into the digitalized Tariff Book.
- 1-4 Verifying the New Tariff Book comparing with the EAC countries case.
- 1-5 Planning the HS code introduction schedule by task team in South Sudan Customs
- 1-6 Implementing necessary training towards the officers corresponding to HS code.
- 1-7 Introducing HS code in Juba HQ tentatively
- 1-8 Reviewing the result of action (1-7) in order to introduce all customs offices.
- 1-9 Introducing the classification unit in SSCS
- 1-10 Conforming SSCS tariff to all statistics

【Activities 2: HS Imposition of appropriate customs tariff using HS code】

- 2-1 Implementing trainings of tax calculation by HS code for staff in Juba.
- 2-2 Implementing same training as “2-1” to the branch officers.
- 2-3 Making a guideline reflecting the HS Explanatory Notes which is the official interpretation of HS code.
- 2-4 Monitoring for the results of training.

【Activities 3: HS Training to Clearing agents】

- 3-1 Implementing the baseline survey of the clearing agents’ capacity.
- 3-2 Planning and implementing the necessary trainings to the clearing agents

【Activities 4: Regular reports in Juba are based on HS code】

- 4-1 Defining the format of ordinary report from branch to HQ.
- 4-2 Implementing the necessary training to the branch officers corresponding.

【Activities 5: HS Staff of Statistic Department is able to make statistical analysis based on HS code.】

- 5-1 Implementing necessary trainings to the officers corresponding classification and compiling statistics duties.
- 5-2 Reviewing the results of compiled statistics, taking necessary action for improvement

(2) Outcomes

1) Report

Below is the list of items on the monitoring sheet and the Project Completion Report.
However, the final list of items should be confirmed with JICA.

① Items on list on Monitoring Sheet

I. Summary

1 Progress

1-1 Progress of Inputs

1-2 Progress of Activities

1-3 Achievement of Output

1-4 Achievement of the Project Purpose

1-5 The evaluation of the Project by the five criteria of the OECD DAC

1-6 Changes of Risks and Actions for Mitigation

1-7 Progress of Actions undertaken by JICA

1-8 Progress of Actions undertaken by the Government of South Sudan

1-9 Progress of Environmental and Social Considerations (if applicable)

1-10 Progress of Considerations on Gender/Peace Building/Poverty Reduction (if applicable)

1-11 Other notable issues related to/affected by the Project (such as other JICA projects, activities of counterparts, other donors, private sectors, and NGOs)

2 Delays of Work Schedule and/or Problems (if any)

2-1 Details

2-2 Cause

2-3 Action to take

2-4 Roles of Responsible Persons/Organization (JICA, Government of South Sudan, etc.)

3 Modification of the Project Implementation Plan

3-1 Plan of Operation (PO)

3-2 Other modifications on detailed implementation plan

(Remarks: The amendment to Record of Discussion (R/D) and Project Design Matrix (PDM) (title of the Project, duration, Project site(s), target group(s), implementation structure, Overall Goal, Project Purpose, outputs, activities, and inputs) should be authorized by the JICA headquarters. If the Project team deems it necessary to modify any part of R/D and po, the team may propose a draft.)

4 Preparation of the Government of South Sudan for after completion of the Project

II. Project Monitoring Sheets I & II as attached

② Items of list on Project Completion Report (Draft)

I. Basic Information on the Project

1. Country

2. Title of the Project

3. Duration of the Project (planned and actual)
 4. Background
 5. Overall Goal and Project Purpose
 6. Implementing Agency
- II. Results of the Project
1. Results of the Project
 - 1-1 Input by the Japanese side (planned and actual)
 - 1-2 Input by the South Sudanese side (planned and actual)
 - 1-3 Activities (planned and actual)
 2. Achievements of the Project
 - 2-1 Outputs and indicators
(Target values and actual values achieved at completion)
 - 2-2 Project Purpose and indicators
(Target values and actual values achieved at completion)
 3. History of PDM Modification
 4. Others
 - 4-1 Results of Environmental and Social Considerations (if applicable)
 - 4-2 Results of Considerations on Gender/Peace Building/Poverty Reduction (if applicable)
- III. Results of Joint Review
1. Results of Review based on Development Assistance Committee (DAC) Evaluation Criteria
 2. Key Factors Affecting Implementation and Outcomes
 3. Lessons Learnt
- IV. For the Achievement of the Overall Goal after the Project Completion
1. Prospects to achieve Overall Goal
 2. Plan of Operation and Implementation Structure of the South Sudanese side to achieve the Overall Goal
 3. Recommendations for the South Sudanese side
 4. Monitoring Plan from the end of the Project to Ex-post Evaluation
(If the Project will be continuously monitored by JICA after the completion of the Project, mention the post-monitoring plan here.)

ANNEX 1: Results of the Project

(List of Dispatched Experts, List of Counterparts, List of Training Sessions, etc.)

ANNEX 2: List of Products (Report, Manuals, Handbooks, etc.) from the Project

ANNEX 3: PDM (All versions of PDM)

ANNEX 4: R/D, M/M, Minutes of JCC (copy) (*)

ANNEX 5: Monitoring Sheet (copy) (*)

(Remarks: ANNEX 4 and 5 are for internal reference only.)

2) Technical Cooperation Outcomes

The following outputs, which will be formulated through the cooperation between consultants and counterparts (C/Ps), will be submitted as attachments to the Project Progress Report and Completion Report each year. The outputs are to be written in both English and Japanese.

- a) Customs tariff table with HS code (including electronic file version)
- b) Training manual regarding installation of HS code
- c) Training manual regarding customs classification and foreign trade statistics
- d) Guidelines based on HS Explanatory Note, which applies HS code

1.6 Implementing Agency

(1) Target Area

1) Project Sites

Juba, Republic of South Sudan

Kampala, Entebbe, and Gulu, Republic of Uganda

2) Stakeholders

① Main administrative office

National Revenue Authority, South Sudan

*The list of stakeholders has been revised because the South Sudanese government re-structured the South Sudan Ministry of Finance and Economic Planning in March 2018.

② Counterpart organization

National Revenue Authority-Customs Division (NRA-Customs Division)

③ JCC of the Project

Japan Side

- ✓ Industrial Development and Public Policy Department, Japan International Cooperation Agency (JICA)
- ✓ JICA South Sudan Office
- ✓ JICA mission members from Japan
- ✓ Project Experts

South Sudan Side

- ✓ Project Director: Commissioner General of National Revenue Authority, South Sudan
- ✓ Project Manager: Director General of National Revenue Authority -Customs Division
- ✓ Members: Representatives from all departments concerned
 - Director for Administration
 - Head of accounting unit
 - Head of IT Nimule

Note: Officer (s) of the Ministry of Finance and Planning in South Sudan, may attend JCC meetings as observers.

✓ Project Steering Committee Members:

- Head of Accounting
- Head of IT Nimule
- Head of IT Unit Juba
- Assistant head of IT Unit Juba
- Head of Tariffs

- Head of Customs Reform & Modernization
- Head of Human Resources Management
- Head of Training

3) Beneficiaries:

SSCS officers and clearing agents

2. Results of the Project

2.1 Achievement of the Project Purpose

Project Purpose: Customs administration based on Harmonized System code (HS code) is introduced in the RSS.	
Two targets have been set for the Project Purpose. One has been achieved and the other is expected to be achieved after the completion of the Project.	
Objectively Verifiable Indicator (hereinafter “indicator[s]”)	Status (As of August 2019)
1. Annual reports on customs statistics at Juba HQs and Juba International Airport in accordance with HS code are issued.	[Being achieved] As the monthly statistics report had been prepared, the biannual report was made at the end of the Project. It is expected that the monthly and annual statistics reports will continue to be prepared after the completion of the Project.
2. South Sudan Customs revises Tariff Book for itself, when HS code is revised.	[Achieved] Based on the HS code revision held in 2017, South Sudan digitalized its tariff book. The tariff book is revised and modified annually in accordance with the Financial Act of South Sudan. As of August 2019, the current table of tariff book is based on Financial Act 2018/2019.

2.2 Achievement of the Project Outputs

Output 1: HS code is stipulated for customs clearance system of RSS	
The indicators of Output 1 were achieved. The taxation bill was approved by the Congress in January 2017 and signed by the president in September 2017. The bill established the duties based on HS codes.	
Indicator	Status (As of August 2019)
1-1. Customs policy in accordance with HS code is approved.	[Achieved.] The taxation bill was approved by Congress and signed by the president on 11 September, 2017.
1-2. Customs Tariff Schedule in accordance with HS code is made.	[Achieved] In the bill, customs duties were established and classified according to the HS codes. The Project team, along with the South Sudan customs, drafted digitalized tariffs was included in the South Sudanese tax regulations. The Financial Act 2018/2019 was endorsed by South Sudan customs and based on the Act, the Project developed updated digitalized tariffs.

Output 2: Staff in charge of customs clearance is able to impose appropriate customs tariff using HS code.	
The indicators of Output 2 were achieved. Because of the introduction of Single Administrative Document (SAD), the HS code has to be stated in the declaration. Therefore, the customs staff attended training on HS code use. As there were various opinions among the staff regarding the HS code classification, it is considered necessary to improve clarity on the HS code continuously through guidelines and training.	
Indicator	Status (As of August 2019)
2-1. Guidelines based on the HS Explanatory Note are equipped to Juba HQs and every customs branch office.	[Achieved] The indicator was achieved in December 2018. The guidelines have been updated every month since its completion. A total of 600 guidelines have been developed by the end of the Project.
2-2. 50% of the taxation officers can handle the clearance with reference to HS code.	[Achieved] It is mandatory to state the HS code in the SAD. Thus, the customs staff attend the consultations with clearing agents. They apply the HS knowledge they gained

	during training. Around 390 (Around 60% ³) customs officers have participated in HS training sessions and had acquired classification skills by the end of the Project.
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Output 3: Clearing agents are enhanced to file appropriate customs declaration using HS code.	
The indicators of Output 3 were achieved.	
Indicator	Status (As of August 2019)
3-1. More than 180 clearing agents attend the seminar on appropriate customs declaration using HS code.	[Achieved] Two hundred forty-four (244) clearing agents participated in the training.
3-2. 50% of customs declaration form by clearing agents which attended the seminar is made with reference to HS code.	[Achieved] Fifteen (15) out of 30 clearing agents attending the seminar held in Juba use HS codes. The target set by the indicator has been achieved. The customs officers and the experts jointly instructed the clearing agents and the number of clearing agents using HS codes increased. Although 40 clearing agents submitted their declarations with HS codes in January 2019, 63 did so at the end of the Project, or 100% of clearing agents in Juba.

Output 4: Regular reports in Juba are based on HS code.	
The indicators of Output 4 were achieved.	
Indicator	Status (As of August 2019)
4-1. More than 70% of export-import declarations SAD are applied with HS code at Juba HQs and Juba International Airport.	[Achieved] Since the SAD introduction in December 2018, HS code description is required in declarations. Thus, all the declarations (571) submitted in January 2019 at Juba HQ and JIA contained HS codes. In June 2019, 358 out of 469 declarations (around 76% of the total declarations) have HS codes.

³ As a result of Detailed Planning Survey, it was identified that the number in total of customs officers of SSCS was 800 and 80% (640 officers) out of 800 were engaged in customs clearance.

4-2. Regular statistics report format is developed	[Achieved] The target indicator was achieved with the development of the final version of regular statistics format in November 2017.
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Output 5: Customs officers are able to make statistical analysis based on HS code.	
The indicators of Output 5 were achieved.	
Indicator	Status (As of August 2019)
5-1. Customs statistics reports in accordance with HS code are made	[Achieved] After the initiation of HS codes in declarations in January 2019, the first trade statistics with HS code was developed in February 2019. Since then, a statistics report has been prepared monthly.
5-2 Reviewing the results of compiled statistics, taking necessary action for improvement	[Achieved] From the statistics report, it was clear the accuracy of HS classification had improved. The HS Classification Units (HS Unit) at HQ and Juba International Airport (JIA) were established and the units handle the classification for the statistics report.

2.3 Input by the Japanese side (Planned and Actual)

(1) Experts

a. Short-term experts

Title	Planned	Actual
Chief Advisor/Customs Administration/Statistics	22 June–24 Aug. 2016 17 Feb.–1 March 2017 15–20 Aug. 2017 7-18 March 2018 27 Aug.–4 Oct 2018 7 Nov.–3 Dec. 2018 5–9 March 2019	22 June–15 July 2016 21 Sep.–22 Oct. 2016 17 Feb.–1 March 2017 15–20 Aug. 2017 7-18 March 2018 27 Aug.–4 Oct. 2018 7 Nov.–3 Dec. 2018 5 –9 March 2019 16–21 Aug. 2019
Deputy Chief Advisor/Customs Administration/HS Classification	21 June–1 July 2016 15 July–28 Aug.t 2016 24 Jan.–1 March 2017 15 Apr.–20 May 2017 31 July–14 Sep. 2017 19 Oct.–24 Nov. 2017 6 March–15 April 2018 7 June–7 July 2018 27 Aug.–15 Sep. 2018	21 June–1 July 2017 21 Sep.–22 Oct. 2016 24 Jan.–1 March 2017 24 Apr.–29 May2017 31 July–14 Sep. 2017 19 Oct.–24 Nov. 2017 5 March–15 Apr. 2018 7 June–7 July 2018 27 Aug.–15 Sep. 2018 9–30 Oct.2018 11–18 Nov. 2018 3–9 March 2019 21 Apr.–10May 2019 8–19 July 2019 9–28 Aug. 2019
HS Classification	17–24 Aug. 2016 8–15 Apr. 2018 9–13 Oct. 2018	26 Aug.–3 Sep. 2017 8–15 Apr. 2018 9–13 Oct. 2018 23 Apr.–1 May 2019 16–23 June 2019
Training Planning	4 July–4 Aug. 2016 7 Feb.–1 March 2017 30 July–21 Aug. 2017 5–28 March 2018	4–15 July 2016 5–22 Oct. 2016 7 Feb.–1 March 2017 30 July–21 Aug. 2017 5–28 March 2018

	27 Aug.–16 Sep. 2018 18 Feb.–16 March 2019	27–16 Sep. 2018 6–27 Oct. 2019 18 Feb. –16 March 2019 6–28 Apr. 2019 10–24 May.2019
Statistical Work/Evaluation and Analysis	23 July–28 Aug. 2016 13 Feb.–14 March 2017 21 May–19 June 2017 14 Aug.–12 Sep. 2017 15 Nov.–14 Dec. 2017 6–18 March 2018	21 Sep.–22 Oct. 2016 13 Feb.–14 March 2017 8 May–6 June 2017 16 Aug.–14 Sep. 2017 15 Nov.–14 Dec. 2017 6–18 March 2018
Coordinator/Evaluation and Analysis/Training Planning	21 June–28 Aug 2016 24 Jan.–6 March 2017 20 Apr.–9 June 2017 10 Aug.–8 Sep. 2017 11 Oct.–10 Nov. 2017 6 March–5 Apr. 2018	21 June–15 July2016 21 Sep.–22 Oct. 2016 24 Jan.–6 March 2017 26 Apr.–15 Jun.2017 11 Aug.–9 Sep. 2017 11 Oct.–10 Nov. 2017 6 Mar.–5 April 2018
Coordinator/Customs Administration/Statistical Work/Evaluation and Analysis	6 June–7 July 2018 27 Aug–16 Sep.2018 9–30 Nov.2018 18 Feb.–16 March 2019	6 June–7 Jul. 2018 27 Aug.–4 Oct. 2018 9–30 Nov.2018 8 Feb.–16 March 2019 7 Apr. –6 Jun. 2019 16 Jun.–27 Jul. 2019 6–28 Aug.2019
(Others) Coordinator support	21 June–4 July2016	21 June–4 July 2016

(2) Third-party expert(s)

-Accredited trainer of WCO.

(3) Training

-Project Cycle Management (PCM) training (Activity 0-1): implemented. The Project conducted PCM workshops on 28 and 29 September 2016 in Entebbe, Uganda. Eleven South Sudan customs officers participated in the workshops.

-An initial seminar (Activity 1-5) was conducted on 20 September 2016 in Entebbe, Uganda. Ten South Sudan customs officers participated in the seminar.

- Personal computer (PC) training (Activity 1-1): This training was implemented along with the trade statistics training in Kampala (Activity 5-1) in August 2017 because the timing was more feasible.

-Workshop for the development of South Sudan harmonized system (HS) tariff schedule (Activity 1-2–Activity 1-5, and Activity 2-2) was implemented through 2017. The number of trainees was 33 South Sudan customs officers, grouped in six teams. Each team had one specialty regarding the chapters of the HS code.

The six teams specialized in the following sections in the customs tariff schedule.

Group A in sections I–IV covering foodstuffs.

Group B in sections V–X covering chemicals.

Group C in sections XI–XIII covering textiles.

Group D in sections XIV–XV covering precious stones and base metals.

Group E in sections XVI–XVII covering machinery and vehicles

Group F in sections XVIII –XXI covering optical, arms, miscellaneous, and works of art. The contents and schedule were coordinated and determined with the Uganda Revenue Authority (URA) and South Sudan Customs by Japanese experts. Following coordination with the URA and South Sudan Customs, the training material developed by JICA’s EAC Project was used as the text for the workshops. Japanese experts and URA officers led the training.

* First workshop: held from 6–10 February 2017. Topics: Digitalization of the Tariff Book of South Sudan, General Interpretative Rules of the HS Convention, and Grouping for Assigned Chapters.

* Second workshop: held from 21–24 February 2017. Topic: Foodstuff Items, First Session.

* Third workshop: held from 2–5 May 2017. Topic: Foodstuff Items, Second Session.

* Fourth workshop: held from 22–26 May 2017. Topics: Machinery and Vehicles; Optical Apparatus, Arms, Miscellaneous, and Works of Art, First Session.

* Fifth workshop: held from 7–11 August 2017. Topics: Machinery and Vehicles; Optical Apparatus, Arms, Miscellaneous, and Works of Art, Second Session.

* Sixth workshop: held from 28 August–1 September 2017. Topic: Chemicals and Leather Items, First Session.

* Seventh workshop: held from 4–8 September 2017. Topic: Garments, Precious Stones, and Base Metals, First Session.

* Eighth workshop: held from 30 October–3 November 2017. Topic: Chemicals and Leather Items, Second Session.

*Ninth workshop: held from 13–17 November 2017. Topic: Garments, Precious Stones, and Base Metals, Second Session.

*Tenth workshop: held on 25–27, 29, 30 April 2019. Topic: All area. The workshop was held in two classes (advanced group and follow up group).

*Eleventh workshop: held from 17–21 June 2019, Topic: All area and tax calculation. The workshop was conducted for only one group.

-Training in a third country to develop HS trainers (Activity 1-5): was held from 26–30 March 2018.

-HS training in Juba and Nimule (Activity 1-6 and Activity 2-2): to be conducted in the Project's second and third years.

*First training for 30 customs officers held from 22–26 October 2018 in Juba.

*Second training for 30 customs officers held from 20–25 May 2019 in Juba.

*Third training for 30 customs officers held from 27 May–1 June 2019 in Juba.

*Fourth training for 30 customs officers held from 3–8 June 2019 in Nimule.

*Fifth training for 30 customs officers held from 10–15 June 2019 in Nimule.

*Sixth training for 30 customs officers held from 31 July–6 August 2019 in Juba.

*Seventh training for 30 customs officers held from 7–13 August 2019 in Juba.

*Eighth training for 30 customs officers held from 2–6 August 2019 in Nimule.

*Ninth training for 30 customs officers held from 9–13 August 2019 in Nimule.

-Training on tax calculations in accordance with HS code for staff in Juba (Activity 2-1):

*First training was held from 9–13 April 2018.

- Training on tax calculations in accordance with HS code for branch officers (Activity 2-2):

*First training held from 9–13 April 2018 in Kampala, Uganda.

*Second training held from 25–27, 29 and 30 April 2019 in Juba.

*Third training held from 17–21 June 2019 in Juba.

-HS seminar for clearing agents in Gulu and Juba (Activities 3-1 and 3-2):

* First seminar: held on 18 and 19 May 2017 in Gulu, Uganda.

*HS and Statistics joint training held from 19 to 23 March 2018 in Gulu, Uganda. (Activities 3-1, 3-2 and 4-2)

-HS seminars for clearing agents by trainers from South Sudan Customs:

* First training: held from 18–22 May 2018 in Juba

* Second training: held from 25–29 May 2018 in Juba

* Third training: held from 2–6 June 2018 in Juba

-Training in Juba and Nimule on work statistics for periodical reports (Activity 4-2) to be conducted three times in the Project's second and third years, for 30 trainees in each session.

* Fourth training: held from 8, 10–13 and 15 July 2019 in Juba

* Fifth training: held from 16–20 and 22 July 2019 in Juba

-First EAC Common External Tariff (EAC-CET) seminar training was held from 23–25 October 2017 for EAC- CET related participants.

*First seminar held from 23–25 October 2017 in Kampala, Uganda.

*Second seminar held from 10–12 October 2017 in Kampala, Uganda.

- SAD, Financial Act seminar was held on 27 October 2017.

Trade statistics training in Kampala during the first year and in Juba and Nimule during the second year (Activity 5-1) to be conducted four times a year, with 30 trainees in each session.

* First training session: held from 27 February–2 March 2017. Topic: Fundamental Mathematics.

* Second training session: held from 15–19 May 2017. Topic: Trade Statistics

* Third training session: held from 21–25 August 2017. Topic: Basic Computer Skills

*Fourth training session: held from 20–24 November 2017. Topic: ToT skill.

*Fifth training session: held from 12–16 March 2018. Topic: Data Entry and Management

*Sixth training session: held from 17–21 September 2018. Topic: Data Analysis

*Seventh training session: held from 24–28 March 2018. Topic: Data Input and Business Requirement Gathering

*Eighth training session: held from 12–16 November 2018. Topic: Monitoring and Evaluation

*Ninth training session: held from 13–15 May 2019. Topic: Total Review

-Work Breakdown Structure (WBS)seminar was held from 25–26 October 2017 for the HS and Statistics participants.

-First media conference was held on 23 October 2017 for Uganda and South Sudanese media.

Second media conference was held on 24 October 2018 for South Sudanese media.

Third media conference held on 23 August 2019 for South Sudanese media.

South Sudan Customs original training (5 trainings, 86 participants in all, Activity 2-2)

*Training on introduction of HS was held from 1–4 August 2017 for customs officers.

*HS and EAC - SAD training was held from 19 December 2017 for Wau statistics officers.

*Introducing the Customs Co-operation Council, HS codes and General Interpretative Rules (GIR) was held from 21–24 January 2018 for customs officers.

*Training on introduction of HS was held 5 - 9 February 2018 for customs officers.

*HS and SAD training was held from 21–24 February 2018 for Juba statistics officers.

(4) Machinery and Equipment

The following machinery and equipment were handed over at the end of the Project.

* Equipment for training: PCs, printer, and photocopier.

* Thirty PCs were procured in 2017 for statistics training.

* STATA license and integrated network system for statistics were procured in 2018.

(5) Other equipment used by the experts

Office space at the HQ of NRA Customs Division working space for making SAD at JIA customs station.

2.4 Input by the South Sudan side (Planned and Actual)

(1) Counterparts : South Sudan Customs Services (SSCS) officers (12 officers)

Title under Project	Name
JCC Member	
Project Director/Commissioner General of National Revenue Authority	Hon. ERJOK BULLEN GEU
Project Manager/Director General of SSCS	MAJ. GEN. AKOL AYII MADUT
Steering Committee member	
Head of IT Nimule	Mr. JOHN VICTOR ALIMAS
Head of Statistics	Mr. JOKONDO ANTHONY JOKONDO
Head of Customs Reform & Modernization	Ms. MASAUD ZIZI MAKSUDI
Head of Human Resources Management	Ms. GUO MARY GUO
Head of Training	Mr. MAKOI MOSES MAYEI
Head of Tariff	Mr. ALBERT MORRIS
Assistant head of IT Unit Juba	Mr. LOMORO JUMA MOHAMMED
Head of IT Juba	Mr. DUKU JOYCE WILLIAM
Head of World Bank project implementation unit (PIU)	Mr. MANUT ATEM CHOL
Project Contact Person	Mr. JAMES MORRIS YOKWE (Ms. MASAUD ZIZI MAKSUDI)

(2) Office and Facility

a. Office: Project activities were resumed in South Sudan in October 2018. NRA provided a room for the Project in the NRA building. According to the security conditions, the Project experts worked at a hotel in Juba, sometimes at the NRA office, SSCS HQ, or JIA. The office at the Training Center of URA was closed in March 2019.

b. Training facility: NRA provided a room in the NRA building for trainings.

2.5 Activities (Planned and Actual)

Activity (Planned)	Actual
Output 0	
0-1 Conduct Baseline study of current customs administration by South Sudan Customs	[Implemented.] The team of experts has implemented the following activities. -Conducting steering committee meetings between South Sudan Customs and the team. -Discussing public relation activities. -Collecting and analyzing questionnaires completed by South Sudan Customs staff. The questionnaires were prepared based on WCO analytical tool. -Studying customs operation of South Sudan Customs through meetings with EAC Secretariat, TradeMark East Africa (TMEA), the World Customs Organization East and Southern Africa Regional Office of Capacity Building (WCO ESA ROCB).
0-2 Revise the project design based on the results of the baseline study, if necessary.	[Implemented] Using the baseline study results, the team of experts and South Sudan Customs steering committee discussed the modification of Project Design Matrix (PDM), which was approved at the second JCC meeting. In accordance with the Project progress, PDM was again modified at sixth JCC.

Activity (Planned)	Actual
Output 1	
1-1 Through PC training, actual Tariff Book will be converted to digital file.	[Implemented] The Ministry of Finance submitted the taxation bill to the Congress. The bill was approved and the president signed it. The Tariff Book was digitalized in July 2018.
1-2 Putting HS Code into the digitalized Tariff Book	[Implemented] Based on the Financial Act and the EAC-CET 2012, the Project drafted a South Sudanese digitalized tariff system, with six digits representing the HS and another two

	<p>digits representing the EAC. The Project team shared this tariff system with South Sudan Customs so that it could be included in their tax regulations. The information that Financial Act 2017/2018 had been endorsed was given to the Project by South Sudan Customs in October 2017. The draft of the digitalized Tariff Book (first edition) was based on EAC-CET 2017 and the HS team has checked and finalized it.</p>
1-3 Adding missing and new items with HS code into the digitalized Tariff Book.	[Implemented] This measure was conducted simultaneously with Activity 1-2. Activity 1-3 was implemented in July 2018.
1-4 Verifying the New Tariff Book comparing with the EAC countries case.	[Implemented] The Project verified the relevance of the contents of the EAC seminar held in October 2018.
1-5 Planning the HS code introduction schedule by task team in South Sudan Customs	<p>[Implemented] Nine training sessions have been undertaken so far: Group A (two sessions), Group B (two sessions), Group C and D (two sessions), and Group E and F (two sessions). The sessions were held in a third country (Uganda) to train the HS trainers from the RSS on the development of guidelines for HS E-Note (RSS version).</p> <p>Further, the monthly flash report (FR) covering the latest HS news is being delivered to all participants since June 2017 to maintain their interest in the training.</p> <p>The HS task team was newly formed with ten officers in December 2018. The team officially implemented HS code in Juba through events, such as HS day and HS week.</p>
1-6 Implementing necessary training towards the officers corresponding to HS code.	<p>[Implemented]</p> <p>The Project has conducted 11 sessions for trainers of South Sudan Customs. Afterwards, these trainers conducted seven sessions for 180 officers corresponding HS code.</p>

1-7 Introducing HS code in Juba HQs tentatively	[Implemented] Provisional introduction of the code is planned for the Project's second year. The task team for HS code introduction was formed by South Sudan Customs. After implementing two events for HS code introduction, such as HS day and HS week, the team started revised official HS code introduction in Juba.
1-8 Reviewing the result of action (1-7) to introduce all customs offices.	[Implemented] The Project experts reviewed the experience of HS code introduction in Juba HQ and JIA to be implemented in the whole country. The HS trainers of South Sudan Customs conducted two series of trainings to 60 customs officers in Nimule, the highest trading border check-point in South Sudan in June 2019.
1-9 Introducing the HS Unit in South Sudan Customs	[Implemented] The HS classification unit was launched in April 2019 in Juba HQ and JIA to improve the accuracy of HS code in the SADs. The unit applies the advance rule to customs officers in the clearance section and the clearing agents. The unit also trains them to classify commodities and check their respective HS codes in the SADs. The Commissioner General (CG) approved in June 2019 that the NRA would make the HS Unit permanent and assigned a Director General (DG) as its head.
1-10 Conform South Sudan Customs tariff to all statistics	[Implemented] Since the completion of the South Sudan tariff book in July 2018 and the official introduction of SAD in December 2018, South Sudan Customs has dedicated the use of SADs for stating HS codes at all stations nationwide.

Activity (Planned)	Actual
Output 2	
2-1 Implementing trainings of tax calculation	[Implemented] Training sessions were

by HS code for staff in Juba.	conducted for 30 HS trainers of South Sudan Customs and 62 officers of HQ in the second Project year. The sessions were conducted during the HS follow-up training for HS trainers of customs in the third Project year.
2-2 Implementing same training as “2-1” to the branch officers.	[Implemented] The HS trainers of South Sudan Customs have conducted training sessions for Juba HQ staff (94).
2-3 Making a guideline reflecting the HS Explanatory Notes which is the official interpretation of HS code.	[Implemented] The guideline was developed through the implementation of the “Workshop for development of South Sudan HS code tariff book” and “Training of trainers in third country.”
2-4 Monitoring the results of trainings.	[Implemented] The monitoring is planned for the Project’s third year. The HS Unit was launched for intensive use of HS code and appropriate monitoring in April 2019.

Activity (Planned)	Actual
Output 3	
3-1 Implement baseline survey of the clearing agents’ capacity.	[Implemented] The Project undertook a baseline survey of 31 clearing agents on October 5, 2016 in Gulu, Uganda. A second baseline survey was conducted in Gulu on May 18 and 19, 2017.
3-2 Planning and implementing the necessary trainings to clearing agents	[Implemented] Training sessions were undertaken thrice (May 2017, March and October 2018) in Gulu, Uganda for 90 clearing agencies based in Nimule. The training sessions for 240 clearing agents were conducted six times in Juba. (June, July 2018, July 2019). In JIA, the HS Unit trained the clearing agents on HS code classification and SAD filling during their lunch time.

Activity (Planned)	Actual
Output 4	
4-1 Defining the format of ordinary report	[Implemented] The Project team and the South

from branch to HQs.	Sudan Customs published the first edition in May 2017, the Project continued its improvement, and completed the third edition in November 2017.
4-2 Implementing the necessary training to the branch officers corresponding.	[Implemented] Nine training sessions in all were conducted for 310 staff members of South Sudan Customs from the first to third year.

Activity (Planned)	Actual
Output 5	
5-1 Implementing necessary trainings to the officers corresponding classification and compiling statistic duties.	[Implemented] The following training sessions have been implemented. (First year) - Seven HS training - Four Statistics training (Second year) - Four Statistics training - SAD format filling training (Third year) - HS training (April and June 2019) - Statistics training (May 2019)
5-2 Reviewing the results of compiled statistics, taking necessary action for improvement	[Implemented] The Project team and the South Sudan Customs have developed a monthly statistics report (MSR) model. In the second year, the Project and statistics officers in South Sudan Customs reviewed and improved the Date Collection Format (DCF) and MSR to make the report simpler and clearer. The Project introduced the trade statistics database system to enable the shortening of input period and improve its accuracy. The HS Unit is striving to improve the accuracy of classification.

(2) Major Project activities (details)

Major Project activities are below.

I. Detailed Planning Survey (June to December 2016)

1) Development of Work Plan in Japanese and English

Based on a proposal document from the Government of South Sudan, JICA's basic plan formulation survey conducted in 2013, other related materials, etc., and an advance survey by Japanese expert (conducted in April 2016), Work Plan in Japanese and English were drafted. Then, in the JCC held on 24 June 2016, Japanese expert explained the draft to South Sudan side and both sides agreed the draft.

2) Formulation of detailed plans

Based on the Work Plan, a detailed plan was formulated. In formulating a detailed plan, the following steps were to be implemented:

- ① Diagnosing the capacity of South Sudan customs,
- ② Formulating a plan using PCM,
- ③ Getting agreement and discussing with stakeholders and
- ④ Finalizing the detailed plan.

To diagnose the capacity of South Sudan customs, an ability assessment tool made by WCO was used as a reference to make a questionnaire. On 20 July, it was decided to hold a half day seminar each for customs officers and clearing agents. The content of the seminar was considered and where to hold it was arranged. There were discussions with the department in charge of classification and classification experts from South Sudan. Current classifications in South Sudan customs and current challenges were obtained.

In order to formulate plans using PCM, considerations for PDM and PO against the counterparts needed to be deeper. Therefore, from 3 to 5 August, a PCM workshop was to be conducted by a select few and so the workshop content was considered and where to hold it was arranged. For getting agreement and discussing with stakeholders, JCC every six months, and a weekly steering committee by representatives of both parties were set.

Regarding the finalization of detailed plans, it was to be decided in the second JCC.

3) Cooperation with the WCO secretariat and EAC countries

For arranging cooperation with the WCO secretariat, an opinion/information exchange was done with the WCO officer regarding cooperation. In addition, there was an opinion exchange with WCO's Regional Offices for Capacity Building (ROCB).

For the cooperation with EAC member countries, a business trip preparation for mid-July started for visiting major customs of EAC members. In addition, a TMEA specialist who had been supporting South Sudan customs was returning to his country on 23 June, so right before returning on 22 June, an opinion exchange was done to hear about South Sudan Customs' duty act reform and news regarding ASYCUDA.

4) Monitoring project progress

Regarding the monitoring of project progress, there was a discussion on the monitoring sheet in the first JCC. The content to fill out in the monitoring sheet was agreed with the South Sudan side.

In addition, it was agreed that there would be a regular meeting focusing on South Sudan customs' representatives with also the executive staff included. In the weekly meeting on the same week, it was decided that any concerns or activity progress would be discussed and information would be exchanged.

In the future, a monitoring sheet (Ver. 1) would be made together with the South Sudan side. With the result of the Detailed Planning Survey and its completion, making a monitoring sheet (Ver.2) was planned to be made.

5) How the project will progress and agreement will be reached

Regarding how the project will progress, agreement could be reached with the South Sudan representatives through the meeting for measures/policies and the first JCC.

To grasp the current customs situation in South Sudan, JIA customs and Juba Air Cargo Sub-Branch were observed on 23 June 2016.



Figure 2-1 Observing JIA

6) PR activities

To increase the awareness among the public regarding the activities of this project, a press release was held, and on two newspapers published on 30 June 2016, articles introducing this project were published.



Figure 2-2 Article from The Nation Mirror (excerpt)

7) Survey at a third country

A survey at a third country was made to visit and arrange cooperation for the project in the future with WCO (Kenya), EAC (headquarter in Arusha, Tanzania), Kenya School of Revenue Administration (KESRA), and URA. With logistics arrangements completed, it was agreed with the local side to send instructors for the training of this project. (However, because of evacuation from the country, some of the meeting days and plans were canceled.)

To execute this project, a business trip to a third country went ahead to exchange opinions with related agencies that would need to cooperate in the future. Destination and meeting contents were as follows.

a. TMEA

The meeting was held on 15 October with TMEA officer. Since before the independence of South Sudan, TMEA had been involved in capacity development support at SSCS headquarters and Nimule station. In order to adopt the ASYCUDA system, TMEA had focused on supporting developing the required capacity of conducting various customs procedural tasks. It aimed Nimule to function as the One Stop Border Post (OSBP) in the future. For the study of the detailed plan formulation, TMEA was asked about the future activity schedule and the following were confirmed. Budget had been secured for the next phase of the project, but because the security situation was unstable, until the security improves in Juba and Nimule so that experts could be dispatched, it was decided to wait until the situation improved for the time being. Although it was an optimistic estimate, the plan was to start activities again from January 2017. Also, TMEA cooperated closely with JICA since the start of the project and received a comment from them saying they wanted to actively cooperate to actualize the impact of supporting SSCS. Regarding the plan to adopt ASYCUDA by TMEA, because its progress affected some part of the project, the Project experts decided to continue to monitor TMEA's activity progress and actively cooperate.

b. URA

JCIA Experts had a meeting with URA on 7 October again. Nimule customs, with the most traffic in South Sudan shares the border with Uganda. For URA, who administers the customs on the Uganda side, actualizing capacity development of SSCS would contribute to making the customs duty in the country more efficient. Therefore, trainees had been accepted from SSCS and training were conducted at URA's training centers. The relationship of both organizations were very good. Also, on top of explaining the purpose of this project, the Project experts explained that because of security concerns in South Sudan, the Project experts would place the project headquarters in Uganda for the time being. When the Project experts requested cooperation for dispatching instructors of HS codes, they offered us project offices, and training centers for our use. In this project, the Project experts considered the relationship the Project experts have had with SSCS and also geographical factors, and as a result, the Project experts decided to position URA as the main cooperating agency for this project. URA further agreed to provide statistics on exports and imports for the past three years between Uganda and South Sudan. In the future, specific arrangements would be made on trainee selection, grouping, and when to conduct training, etc.

c. KESRA

On 14 October, the Project experts had a meeting with KESRA. KESRA had the experience of training SSCS training many times in the past at a training facility in Mombasa.

To adopt HS codes at SSCS in this project, it was essential that the Project experts develop capacity of Nimule, which was the biggest station. As a result, the project decided to make URA the main cooperation organization as they had deep connections with the Nimule station, and not Kenya Revenue Authority (KRA) for this project. However, KESRA had abundant experience and was able to customize the training program depending on the needs so the Project experts decided to continue to cooperate with KESRA so the Project experts could continue to get support as a backup for when it got difficult for URA to deal with some situations.

In order to issue an official certificate by WCO or EAC, the criteria would be to attend a training that met the regulated standard. The Project experts checked that the standard could flexibly be met even with training content formulated to specially cater to the needs of SSCS. As for KESRA, with the background in mind, they responded that they can support anytime if they were requested to support the project.

d. WCO ROCB

On 10 October, the Project experts had a meeting with ROCB. ROCB acts as a regional management office for WCO and its mission is to support the continuous capacity development of customs. Therefore, they showed great interest in this project and they indicated that they actively want to cooperate. ROCB could offer supports such as contacting headquarter of WCO as a liaison office or introducing private consultants. In the project, the Project experts had already

established contact with WCO headquarters, and the Project experts built cooperative relationships with URA and KESRA.

e. EAC

The meeting with EAC was held on 12 October. The Project experts explained about the project objective and purpose to the director in charge of EAC customs. The director responded they will give full support to the SSCS and the capacity development they needed to adopt HS codes of EAC as South Sudan will officially join EAC in October 2016. According to the explanation from EAC, SSCS had three years of transitional period after joining EAC to adopt HS system meeting the EAC standard including the adoption of common external tariff table. Therefore, the Project experts explained how the Project experts would invite EAC specialists as needed and that the Project experts were planning to hold a seminar of EAC's HS system. EAC commented that they planned to build a comprehensive SSCS team to investigate the current situation of SSCS, but also that they were looking for a donor as they needed a budget for investigation. EAC proposed to collaborate in conducting this project, but the Project experts explained that this project's aim was different from EAC's investigation of the current SSCS situation.

f. Capacity development project to facilitate international trade in the east African region

This project had gone ahead with five east African countries to support but as this project had aimed to support current members of EAC, and as South Sudan had insufficient customs capacity compared to the other five countries, they became out of the scope for our support. This time, the Project experts said the Project experts would share the experience built up to now for the capacity development of SSCS and by using master trainers trained in this project, the Project experts would support SSCS and South Sudan clearing agents to develop their capacity. Although the main support organization for this project was URA, if URA could not dispatch instructors in a required field, the Project experts anticipated to deal with that by using the own network of the project.

g. WCO

Since SSCS joined WCO in 2012, the capacity development of SSCS was a matter of interest to WCO. JICA had exchanged a memorandum with WCO regarding cooperation in January 2015, then after, they agreed on a written agreement regarding the facilitation of trade in Africa and cooperation on capacity development. With the current security situation in South Sudan, there were various limitations in dispatching WCO specialists to South Sudan but WCO was willing to dispatch specialists to the neighboring country Uganda to hold a HS seminar for SSCS staff. In the project, the Project experts planned to cooperate with WCO and at a suitable time based on the project progress, the Project experts would invite specialists from WCO and hold HS seminar for SSCS staff.

8) Analysis of responses to the questionnaire based on WCO's assessment tool

South Sudan customs responded to the questionnaire based on WCO assessment tool once in July, followed by submissions on 4, 8 and 16 August. The responses were then analyzed. The Project experts also obtained the assessment mission report WCO conducted in 2013 so this report was analyzed as well.

9) PCM training plan and implementation

PCM training plan which was scheduled from 3 to 5 August was delayed to 27 to 29 September and was decided to be held in Uganda.

For the PCM training, the necessity to review current PDM/PO was evaluated as well as how to go ahead with the PCM training.

PCM training were conducted on 28 and 29 September in Entebbe, Uganda. To implement, the Project experts made all necessary preparations domestically.

For the PCM training, important executives for implementing this project participated, including the deputy director of South Sudan customs, with nine executives in total. As the result of PCM training, the Project experts were able to deepen the understanding of South Sudan customs executives regarding PCM and the Project experts reviewed the specific details of the current PDM and P/O.



Figure 2-3 Reevaluating PDM/PO using PCM method

10) Capacity assessment seminar plan and implementation

Capacity assessment seminar scheduled for 20 July had moved to two days on 3 October (for customs officers) and 5 October (for clearing agents). To prepare for this, an assessment test was made for the purpose of the baseline study and seminar content was considered based on the analysis result of the responses to the questionnaire based on WCO assessment tools.

For two days on 3 and 5 October, a baseline seminar for customs officers and clearing agents were held in Gulu, Uganda. As a result of arrangements with South Sudan customs and clearing agents through the liaison of South Sudan customs, 31 participated in each seminar. To measure the current understanding of HS, customs officers and clearing agents were tested on basic knowledge regarding the HS. The Japanese expert also explained the HS Convention which was

an accompanying document of "tariff schedule" and "General rule regarding the interpretation of tariff schedule."

As a result of the test for customs officers, 29 were tested with the average score of 9.2 points. 16 scored 10 points or more. As a result of the test for clearing agents, 31 were tested with the average score of 7.9 points. 11 scored 10 points or more.



Figure 2-4 Test for Customs and clearing agents on HS

11) Capacity/Needs Assessment Survey regarding statistics

For two weeks from 31 October, to consider the training content of activity 5-1 scheduled to start the first year, a Capacity Needs Assessment Survey targeting South Sudan customs officers was conducted. In the survey, JICA experts sent the questionnaire to those planning to participate in the training by email and received a response from 14 persons in total. Based on the result, the four seminars below were considered.

1) Basic/Advanced math seminar

Based on the response results of Part 2 in the questionnaire collected, it became evident that participants could not make even the basic calculations (calculations of averages and medians, etc.). Also, 14.8% requested basic and 11.1% requested advanced math for training and it became clear that there were certain needs for seminars to strengthen mathematical abilities. With these results in mind, the Project experts tried to strengthen basic and advanced math calculation abilities.

2) Basic PC usage seminar

Survey results showed 25.9% requested Microsoft Excel and 11.1% requested PowerPoint seminars and it became clear that there were certain needs for learning how to use the PC. Knowing how to use the PC is essential to tasks such as trade statistics so the Project experts included in the seminar, basic content such as Excel formulas and graph creations.

3) Basic practical statistics seminar

With the seminar content of the above 1. Basic/Advanced math seminar and 2. Basic PC usage seminar completed, a seminar on basic statistics would be conducted. Statistical thinking is required for analytical work required for calculating customs entry classified using HS codes, so a practical knowledge based on the previous seminars' knowledge was expected.

4) ToT seminar

In addition to reviewing the above seminar contents 1 to 3, a ToT seminar would be conducted.

- 12) Formulation of the Detailed Plan Report (proposal) (Japanese, English), Monitoring sheet Ver. 2, preliminary results of the Detailed Plan Study, and draft of the Ex-ant evaluation summary sheet.

A first and second survey was conducted locally to make the Study of the detailed plan formulation report (proposal). For the English report, it was agreed upon with C/P at the second JCC. After returning from the second local survey, the Monitoring sheet Ver. 2 was still created arranging together with C/P. For Result proposal for the detailed plan formulation and Proposal for the evaluation sheet in advance, they were also created based on the survey report.

- 13) Development of the first year Work Plan

For the start of the first year, necessary arrangements were made with involved staff from C/P, etc. and a work planning form and a continuous contract proposal were created. Because of the security situation in South Sudan, the original plan was changed for the first year. By adding seminars in a third country, Uganda, JICA experts aimed to achieve the original project target.

II. First year (January to December 2017)

- 1) Paying courtesy to URA's Assistant Commissioner (AC) and visitation/meeting at the URA seminar center

On 27 January 2017, JICA experts paid courtesy to URA's AC to ask for support to provide training venue and offices for the first year. AC said he will support this project with no change from when the detailed plan was formulated. The Project experts could confirm that the Project experts could work with URA's training center in the future. After paying courtesy to AC, on January 30, the Project experts visited URA training center which will be the project office and training place for this project and discussed specific training plans for the future. From the 31, the Project experts started actual work on site at the URA training center. After that, the Project experts worked with URA training center's staff every day to clarify the URA and this project's costs and demarcation of the area of responsibility. The Project experts were able to conduct tasks on the site smoothly.

- 2) Paying courtesy to URA Commissioner of Customs and observation of Nakawa Document Processing Center

Together with SSCS's steering committee member who was visiting Kampala to participate in the third JCC and the director of South Sudan's Bureau of Revenue in the Ministry of Finance and Economic Planning, the Project experts paid courtesy to URA's Commissioner of Customs on 21

February, 2017 and expressed gratitude for the cooperation from URA.

Before paying courtesy, in the morning, the Project experts observed the Document Processing Center (DPC) newly established inside the URA's Nakawa Customs Business Center.

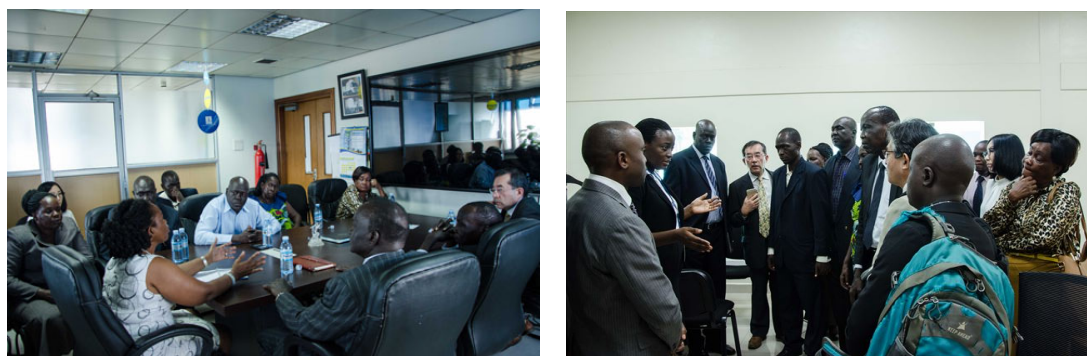


Figure 2-5 Paying courtesy to URA

- 3) Development of training materials and provision of joint training of the “South Sudan’s HS tariff schedule creation workshop/HS trainer development program/Seminar on creating tariff schedule guideline”

For a five-day period from 6 to 10 February 2017, a joint training was conducted to 33 SSCS staff with JICA experts in charge of tariff classification and the experts were in making the course guide and training teaching materials for the joint training.

Training teaching materials made by JICA’s East Africa Project in the past was utilized and the information was updated. As part of “HS trainer development program/Seminar on creating tariff schedule guideline”, 33 HS trainer candidates were divided into six groups from Group A to F. In the future, the six groups would be in charge individual department and would cover all HS codes in a group as a whole.

- 4) Development of teaching materials for the seminar "HS trainer development program/Seminar on creating tariff schedule guideline" and conducting a training program

21 to 24 February 2017: First Training for Group A (Food)

2 to 4 May 2017: Second Training for Group A

A practical training was conducted where 5 trainees brought HS code samples from their own countries and tried to come up with the HS code themselves. Visiting URA’s DPC, it was a good opportunity for trainees to learn about how customs in Uganda operated. As the training achievement, specific HS codes were considered and decided for 29 items. For the 29 items under food, a tariff schedule guideline was made together with the other items, made for increasing the number of items in the future.

22 to 26 May 2017: First Training for Group E (machines/vehicles)/Group F (optical instruments, weapons, miscellaneous items, art works)

To a total of 10 trainees, a review of the previous seminar for the whole group as conducted to explain HS Convention and general rules. Also, A practical training was conducted where trainees brought HS code samples from their own countries and tried to come up with the HS code themselves. As the training achievement, specific HS codes were considered and decided for 22 items.

7 to 11 August 2017: Second Training for Group E/Group F

Focusing on case studies, HS code decisions for individual items were considered. The second trip was scheduled to have HS trainer development program/Seminar on creating tariff schedule guideline for the Second Training for Group A (Food) (2 to 5 May), the First Training for Group E (machines/vehicles)/Group F (optical instruments, miscellaneous items, art works) (22 to 26 May) and on 18 and 19 May, a HS training for clearing agents, all to be conducted in Gulu, Uganda. Course guides and handbooks were created for these training and also HS codes for individual items were considered.

28 August to 1 September 2017: First Training for Group B (Chemicals)

Seminars were conducted with points to keep in mind when classifying HS codes in each of the areas in charge.

4 to 8 September 2017: First Training for Group C/D (footwear, clothing, minerals)

Seminars were conducted with points to keep in mind when classifying HS codes in each of the areas in charge.

30 October to 3 November 2017: Second Training for Group B

Focusing on case studies, the purpose was for training participants to classify specific items into HS codes. In addition, to study previous cases of item classifications, analysis by URA Tax Investigation Department were observed.

13 to 17 November 2017: Second Training for Group C/D

Reviews were conducted on classification group (footwear, etc.) in charge, and a total of 30 case studies were conducted on individual classification examples. Also, URA's DPC, etc. were observed, actively exchanging opinions with URA staff.



Figure 2-6 HS trainer development program/Seminar on creating tariff schedule guideline

5) Arrangements for holding a WCO seminar

From January, to finalize HS seminars and its implementation, the Project experts had telephone conferences with WCO and meetings with WCO staff who were on a business trip to Uganda. The purpose was for SSCS to be central in joining HS Convention and the Project experts aimed to hold WCO seminars in late 2017 (September to November). In the seminar, because SSCS had to conduct tasks required for joining the Convention, the Project experts estimated to receive specific support from WCO. (Instructions on making deposition notes, advice, etc.) Through officer from WCO headquarters, the Project experts arranged holding a joint HS seminar with WCO. The Project experts completed paper work required within WCO and the seminar was included in WCO's training schedule in WCO's next program year.

6) Follow up of HS trainer development program/Seminar on creating tariff schedule guidelines (Groups A, B, C, D, E, F)

After completing the first year HS trainer development program/Seminar on creating tariff schedule guideline, the Project experts followed up on the activities through the creation of a work progress report and organized training materials into a training manual. In addition, 245 cases of guidelines were organized compiling a guideline as of end of November 2017.

7) Conducting Trade statistics training (Module 1)/Report creation and follow up activities

For a five-day period from 27 February to 3 March, Module 1 of the Trade statistics training was conducted and a report was created. The examination at the end of the training resulted in 51.5 (average), 53.5 (mean), and 79 (highest) out of 100. The purpose was to solidify the understanding of trainees and to keep their motivation as they were followed up by telephone.



Figure 2-7 Statistics training (Module 1)

8) Conducting Trade statistics training (Module 2) and follow up activities

From 15 to 19 May 2017, Module 2 of the Trade statistics training was conducted. Trainees were able to apply and solve example questions of practical trade statistics based on the basic mathematical knowledge they gained in Module 1. On the final day, an exam was conducted. The average score was 62.6, the median was 67.5 and the highest score was 93. The exam result was much better than the previous module. The Project experts also introduced a draft of a customs data report format conforming to the HS codes in this training, and SSCS started trying it out.

From May to July, the Project experts remotely checked how customs data report format introduced in Trade statistics training (Module 2) was being used and gave feedback on the format submitted by SSCS.

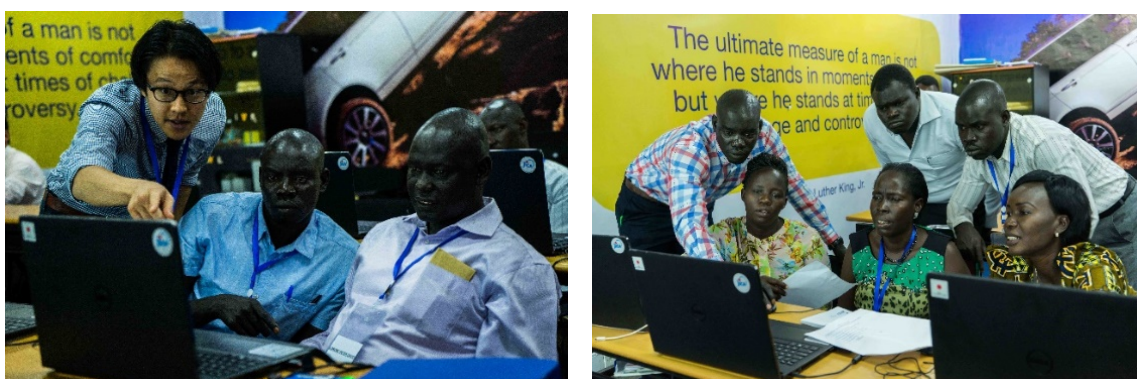


Figure 2-8 Statistics training (Module 2)

9) Conducting Trade statistics training (Module 3) and follow up activities

From 22 to 25 August 2017, Module 3 of the Trade statistics training (Basic PC skills) was conducted. Trainees applied and solved practical practice problems using PC based on the basic math/trade statistical knowledge gained in Module 1 and 2. On the final day, an exam was conducted. The average score was 69.1, the median was 69 and the highest score was 99. It showed an overall excellent record. Also, the Project experts further revised the customs data report format conforming to HS codes in this training.

From August to October, the Project experts remotely checked how customs data report format introduced in Trade statistics training (Module 3) was being used and gave feedback on the format submitted by SSCS.



Figure 2-9 Statistics training (Module 3)

10) Conducting Trade statistics training (Module 4) and follow up activities

From 20 to 24 November 2017, Trade statistics training (Module 4) was conducted. In this Module, trainees gained technique and knowledge on how to teach basic mathematics/trade statistics/basic PC skills they gained in Modules 1, 2, and 3, to the locals.

On the final day, a group work for creating training teaching materials and practice teaching was conducted. The average score was 76, the median was 75, and the highest score was 91. Like the previous Module, it showed an overall excellent record and the result showed an increasing trend throughout the year, Also, the Project experts further revised the customs data report format conforming to HS codes in this training then rechecked the structure for sending this and proposed it to SSCS.

11) Creating and closely examining the Electronic tariff schedule (Version 1)

Based on the Financial Act of South Sudan, EAC-CET, and 2012 item classification codes, a South Sudan tariff schedule was created.

In addition, through the EAC-CET seminar held from 23 October, SSCS's HS task team provided the 2017/2018 Financial Act of South Sudan, and URA's HS expert provided EAC-CET2017. Making use of them, South Sudan's Electronic tariff table (Version 1) was created.



Figure 2-10 South Sudan Tariff List

12) HS training for clearing agents in Gulu (Uganda)

On 18 and 19 May, 2017, an HS training for clearing agents was conducted in Gulu, Uganda. 30 clearing agents participated in the training.



Figure 2-11 HS training for clearing agents in Gulu

13) Observation of Elegu Customs Station

Using the opportunity to conduct a customs clearing agent seminar in Gulu, URA's Elegu Customs Station was observed. At Elegu, there were 6 employees who conducted document screenings, cargo checks, and checking for smuggling in pairs. They worked together with Kampala's DPC to process item classifications and tariff evaluations. Elegu is the last point of passage where cargo that landed in Mombasa, Kenya headed for South Sudan made a transit. It is also the station subject to a tracking (Regional Electric Cargo Tracking) currently worked on by EAC. Although constructions had been delayed for budget issues, TMEA supported the OSBP construction.



Figure 2-12 Observation of Elegu Customs Station

14) Revision of SAD

During the first year, SAD used by SSCS did not conform to the EAC’s regulation format so a revision of SAD was an urgent matter. With this situation in mind, a discussion was held at the fourth JCC regarding the revision of SAD. It was decided that SSCS will adopt SAD used by EAC for collecting accurate and precise trade data/creating trade statistics.

15) First EAC seminar held

From 23 to 25 October 2017, EAC seminar was held for South Sudan representatives. Instructors were Japanese experts as well as URA experts. Discussions for the future were conducted discussing how South Sudan will comply with EAC’s system including EAC-CET and how South Sudan and EAC regulations were different, etc. Directors from South Sudan’s Ministry of Foreign Affairs, Ministry of Trade, and Customs Trade Union, as well as executive staff from EAC participated. In addition, this project’s JCC member from the Ministry of Finance, and decision making executive staff for the project participated.



Figure 2-13 First EAC seminar

16) Media conference held

On 23 October 2017, a media conference was held. The Project experts announced to the people of concern from South Sudan and Uganda about project activities and also about JICA’s projects and activities. URA’s Acting Commissioner, SSCS’s JICA South Sudan Office, and Japanese experts each explained about their position and the plans/purpose and explained what effect and

achievement had been achieved. Three TV stations (NTV, UBC, Bukedde TV), two newspapers (Juba monitor, New Vision), a magazine (The Independent), and a radio station (Capital radio) participated. Through this activity, the Project experts were able to effectively promote JICA and the product to various media.

17) WBS Seminar held

WBS Seminar held from 25 to 26 October 2017. At the time, Japanese experts were not allowed to work in South Sudan so it was hard for them to share the project progress with C/P who were physically far away. To solve problems such as this, the seminar was conducted so that C/P could more independently be involved in the project. Target participants were those who were involved deeply in the project operation such as the JCC members and others. Discussions were held in 3 groups by the SSCS side (JCC, statistics, HS group) for PDM review, and sub-activities such as how to conduct each of the activities in the PDM. Each participant actively spoke and could come up with their sub activity as a team while thinking about what their activities were.



Figure 2-14 WBS seminar

18) SAD and Financial Act Seminar held

On 27 October 2017 a seminar on SAD and FA were held. For SAD, there was an explanation about the progress of SAD revision agreed at the previous JCC. It was agreed that participants would promptly revise and issue it as SSCS. For FA, there was an explanation about the tariff rate changed as a result of the FA 2017/2018 which came into effect on October 18. With the above explanations in mind, participants discussed how to deal with the Electronic tariff schedule attached to the FA. As a result, it was agreed that from this point, the project will update the Electronic tariff schedule while complying with EAC-CET2017, and each HS team would review the areas they are in charge of.

III. Second year (January to December 2018)

- 1) Careful examination of the first version of Electronic tariff schedule and creation of the second version

The Project experts reviewed the Electronic tariff schedule (Version 1). Through chances at JCC, etc., the Project experts received some comments from SSCS as well and the Project experts fixed the mistakes that both sides pointed out. Version 2 was created and was provided through ToT to the SSCS side.

Together with HS group members in the tax training from 9 April 2018, careful examination of electronic tariff schedule (Version 2) continued. Misprints, etc. were found and necessary revisions were made.

2) Follow up of the first year trade statistics training (Module 4)

The Project experts checked remotely the usage of the customs data report format updated in the trade statistics training (Module 4), and gave feedback on the format that was submitted by SSCS in January.

The Project experts gave feedback in the second year trade statistics training (Module 1) and the Project experts aimed to improve the quality of the future MSR.

3) Building the trade statistics database

Aiming for SSCS to enter trade statistics in a precise and timely manner as well as analyzing trade statistics data in detail, the Project experts started building a trade statistics database to contribute to the strengthening of SSCS's trade statistics capabilities.

4) Information exchange session with TMEA held

The SSCS representative informed us about the restart of the ASYCUDA project. On 12 March 2018, JICA South Sudan Office and Japanese experts had a meeting and TMEA Country Director, and the consultant and exchanged information regarding the restart of ASYCUDA project, etc. From this project, the Project experts explained about PDM and explained how the Project experts were aiming in the second year to adopt HS codes as a trial in Juba.

TMEA gave an explanation about two activities they were conducting currently related to the customs. The first was an initiative called Integrated Border Management (IBM), focusing on OSBP's facility, (buildings, ICT, fixtures and fittings, etc.) and hardware (infrastructure). IBM included ASYCUDA adoption project but the schedule was not decided. They planned on adopting the ASYCUDA++ version. The second was a short yearlong project to support making a road map for the Ministry of Trade's EAC department in order to comply with various requirements by the EAC.



Figure 2-15 Meeting with TMEA

5) Conducting a HS/trade statistics joint clearing agents training

From 19 to 23 March 2018, HS/trade statistics joint clearing agents training were held in Gulu. The training was conducted by Japanese expert and local staff in charge of statistics. For the training, 30 clearing agents mainly working in Nimule sent one participant each, totaling 30 participants. The training covered the HS outline, case studies, and trade statistics outline.

In case studies, 30 participants were divided into 11 groups and they looked into a total of 33 cases and gave explanations on HS code ideas and answered questions.

After the training, opinions were exchanged with central members among the trainees and it was decided to give the same monthly assignments the Project experts gave to customs officers to the clearing agents as well from that point on.



Figure 2-16 HS/trade statistics joint clearing agents training

point is rounded 2. Taxation standard for tariff, Excise tax, and advance business profit tax, were the CIF price. For Excise tax handling charge, it was the amount of Excise tax. For consumption tax, it was the total of CIF price, tariff and Excise tax.



Figure 2-18 Taxation training in Kampala

8) Trade statistics training (Module 1) held

From 12 to 16 March 2018, trade statistics training (Module 1) were conducted. The training aimed at the mastering of Microsoft Access's basic functions and basic operations. Also, through making a simple database, and using a database prepared with Uganda customs data as a reference, participants practiced how to analyze the data they collected. Further, Participants exported data from MS Access to MS Excel and practiced how to analyze information using a Pivot table.



Figure 2-19 Statistics training (Module 1)

9) Conducting an HS training held in Juba for clearing agents

From 18 to 22, and 25 to 29 June, and 2 to 6 July 2018, three HS trainings were conducted for clearing agents in Juba.

From before, arrangements were made with the HS group regarding training instructors, training teaching materials, and training operation, etc. With the cooperation from the customs officers who were going to be the instructors, the Project experts tested the TV conference system (GoToMeeting: GTM), and Skype connections, between Uganda and the Juba hotel where the training venue was going to be. The teaching materials used in seminars were made by each instructor who were the South Sudan customs officers. The materials were printed and filed in Uganda, then sent to South Sudan.

The seminar was checked through the TV conference system (GoToMeeting: GTM), and Skype. Japanese experts provided support from Kampala. When the explanation by instructors needed more information, Japanese experts used the GTM's monitor sharing function to show materials and supplement explanations. After three trainings, the Project experts were able to know which staff had the deepest understanding of HS among the HS group and who was the best at seminars.

10) Review and follow up of MSR

The contents and quality of MSR from February to December 2018 and DCF were assessed and feedback were given remotely or during a training. Also, in November's trade statistics training (Module 4), a MSR model showing the HS code was considered. This was followed up in December where trade statistics instructors discussed and finalized it.

11) Follow up for the establishment of South Sudan National Revenue Authority

The Project experts shared information with JICA South Sudan office and JICA headquarters and followed up on the impact on the project with the establishment of the NRA. JICA South Sudan office staff mainly exchanged letters with the Commissioner General of the NRA and it became evident that the employment of current South Sudan customs to the NRA was still not decided.

12) Meeting with the Commissioner General of the National Revenue Authority

On 18 June 2018, a meeting was held with the Commissioner General of the National Revenue Authority. At the meeting, the project explained to the CG about the impact on the project in the future that the establishment of the NRA had, and the Project experts also expressed concerns about operating the project and requested an explanation from the CG and the South Sudan side. Specifically, the following 5 issues were discussed and agreed upon.

1. Report of the current project progress

Based on the second year Work Plan and PDM, Japanese expert reported the second year activity plan and the current progress since the project started.

2. The recruitment of new NRA employees (Schedule, recruitment policy)

The CG indicated specific employee recruitment schedule and policy. While official employment of employees was expected to be delayed to November, since the project already had an activity plan already in progress, the CG requested us to train customs officers before the official employment was finalized.

3. The reform of the Financial Act

According to the CG, before the new year term (2018/2019) began on July 2018, the Ministry of Finance would transfer the authority regarding the Financial Act to the NRA and that NRA would be revising the Financial Act. The Japanese expert suggested to make a tariff schedule based on the HS code to be an annex of the Financial Act. The CG agreed to make the current Second Draft 2017 South Sudan Tariff excluding the tariff rate into an annex.

4. Trial adoption of HS in Juba

The CG agreed to work together to adopt HS in Juba as a trial in the same year.

5. Current adoption of EAC's SAD and demonstration of the trade statistics database.

The CG indicated that the plan was to adopt EAC's SAD and in the future, would distribute EAC's SAD to clearing agents. The Project experts demonstrated and explained about the trade statistics database and the CG seemed to like the idea and wanted to actively adopt it.

13) Supporting South Sudan customs workers to participate in the International Organization for Migration (IOM) workshop

A border management workshop conducted together by IOM and German Corporation for International Cooperation (The Deutsche Gesellschaft für Internationale Zusammenarbeit: GIZ) was held in Juba on 23 and 24 May 2018. A total of 40 staff working in Juba and Nimule from about 20 government agencies related to border management participated in the workshop. Staff from South Sudan customs also participated and gave presentations about the customs.

14) Second EAC seminar held

From 10 to 12 October 2018, the second EAC seminar was held in Kampala. A total of 20 participants, nine comprising of the CG, AC, and staff from each ministry, and 11 customs officers in charge of HS participated. South Sudan, which joined EAC in 2016, planned to ratify EAC-CET by the end of September 2019, at which time the transition period ends. This seminar was held with the purpose to discuss the future direction and invited participants from South Sudan NRA and other related ministries. HS experts from Uganda's URA which was an EAC member was invited as instructors and conducted seminars for 3 days together with the Japanese expert.

Before the transition period completed, items that could be made applicable to EAC-CET and items that couldn't be made applicable were to be clarified and for the items that couldn't be made applicable, a Stay of Application recognized under EAC-CET was to be requested to the EAC office.



Figure 2-20 Second EAC Seminar

15) September trade statistics training held

For two weeks from 17 September 2018, trade statistics training (Module 2) and (Module 3) were held.

In Module 2, a basic course on the statistics software STATA (explanation on the basic usage and what can be done with STATA), intermediate MS Excel course (reviewed the beginner content conducted in March and for the intermediate course, basic Excel data analysis, practice data processing, and practice chart creation) were conducted. After these practices, Uganda Revenue Agency's customs data was used to practice analyzing data using a pivot table.

In Module 3, seminar was given on data management, and discussed measures to improve the quality of statistics data collected. Also, documents related to trade and how to fill out SAD were discussed. Regarding the integrated statistics database, practice was conducted on operation/data entry.

Also, a seminar was conducted on Business Requirement Gathering about how to deal with the expected requests to provide statistics data in the future.





Figure 2-21 Statistics training (Module 2 and 3)

16) HS training for clearing agents from Numule held in October

From 15 to 19 October 2018, HS training for clearing agents from Nimule were held in Gulu. This time, the Japanese expert was not the instructor but customs officers (HS team) who had been trained in this project gave the seminars as instructors. The teaching materials instructors created were bound into textbooks and regular use became possible afterwards.

Compared to June and July, the Project experts could see that instructors had started to get used to giving seminars, and the content became deeper than before, as well as with deeper understanding among instructors on HS.

On the other hand, the Project experts got opinions from clearing agents saying that a single seminar was not enough to definitely understand HS codes. So the Project experts decided to follow up through giving continuous assignments.



Figure 2-22 Second year HS training for clearing agents in Gulu

17) HS training held for customs officers in Juba

HS training for officers in Juba area was conducted by trainers of HS team in SSCS during 22 to 27 October 2018.

It was fifth times for HS trainers to conduct training, three times for clearing agents in Juba, once for clearing agents in Gulu. Therefore, the trainers improved their quality of explanation, also replied with confidence to the questions of trainees.

Meanwhile, the attitude of trainees was very serious, thus their understanding was improved day by day. It was observed basic ground strengthening for HS code introduction.



Figure 2-23 HS training for customs officers in Juba

18) Preparation and the holding of HS day

On 14 November 2018, for 25 clearing agents in the Juba region, an HS day agreed to be held at the sixth JCC was held in Juba. HS day was an initiative to prepare for Juba's HS adoption where as a trial for a day, clearing agents would fill out HS codes and based on it, customs officers inspected and screened them.

As the Project experts conducted the HS day, the Project experts had an opening ceremony with a CG from the South Sudan NRA and the director of JICA South Sudan office visiting. Trainees were selected from participants in the clearing agents training held in Juba in June and the Project experts had instructors from the HS team. Trainees reviewed HS codes and learned up to how to fill out HS codes in the new SAD applications. With the support of the project, completed SAD were also handed out.



Figure 2-24 HS day

19) Preparing for and holding a SAD adoption seminar for customs agents

On 20 and 21 November 2018, SAD adoption seminar for clearing agents agreed to be held in the sixth JCC was held. Specific activities were as follows.

Based on EAC's SAD, the Project experts supported the printing of SAD for South Sudan customs and distributed to clearing agents. The Project experts drafted a training guide for the

SAD Filling Guide training and presented it to the South Sudan customs. 6 instructors from the HS and Statistics team of South Sudan customs conducted the seminars as instructors.

60 clearing agents from 53 companies participated.

The Project experts conducted a final check on the SAD Filling Guide and distributed it as a training teaching material at the SAD Filling Guide training.

Aside from SAD and SAD Filling Guide, the Project experts also distributed South Sudan tariff schedule created through the project.

In the seminar, other than explaining how to fill out the SAD, the Project experts also made a sample invoice, certificate of origin, B/L, and packing list, etc. The Project experts made 4 example applications and the Project experts had them fill out the SAD based on it giving practical instructions.



Figure 2-25 SAD adoption seminar

20) November media seminar held

On 21 November 2018, the CG of South Sudan NRA and the director of South Sudan JICA office attended a media seminar held in Juba. 15 members of the press participated in the seminar.

At the seminar, the Project experts introduced the project activities through a video made that was about 4 minutes long.

The CG of the NRA expressed gratitude towards the support from JICA and Japan. He announced that SAD applications will officially be used from December 1st and that involved ministers will be invited for a launching ceremony. (It was decided to be conducted on 3 December at an airport warehouse and the South Sudan side made the preparations.)



Figure 2-26 Media seminar

21) Preparation to adopt SAD in Juba

At the media seminar held on 21 November 2018, the CG of the NRA announced that from December, import and export applications using the new SAD will be started. From 3 December 2018, one week would be an HS week at customs headquarters and JIA where HS and Statistics task team would prepare to give instructions to clearing agents and customs officers on how to fill out the new SAD.

22) Taxation training for customs officers held in November

From 13 to 17 November 2018, taxation training for customs officers in the Juba region were conducted. The Japanese expert was the instructor.

For the taxation exercise, SA for South Sudan, which was decided to be introduced in December, was used to solve problems and raise awareness of the new form. During the lectures, there were many situations where the trainees asked questions to the Japanese experts to resolve the points they could not understand.



Figure 2-27 Taxation training in Juba

23) Small meeting held regarding project operation structure held with South Sudan National Revenue Authority's CG and DG

On 14 November 2018, a four-party meeting regarding the project operation structure was held. It was officially agreed to make the CG the Project Director and the DG, the Project Manager.

24) HS week held and followed up

From 3 to 7 December 2018, HS week was held at the South Sudan customs headquarters and JIA. HS and Statistics task team gave instructions to clearing agents on the applications using South Sudan SAD officially adopted that day and instructed how to fill out the HS codes. South Sudan NRA's CG and director of JICA's South Sudan office attended the opening ceremony. The Project experts communicated daily with the task team to follow up on daily activities. According to a report from the task team, clearing agents who did not attend the SAD Filling Guide training were confused on how to fill out the SAD so it became evident that it was necessary to train clearing agents in the third year as well.



Figure 2-28 HS week opening ceremony

25) Trade statistics training (Module 4) conducted in November

From 26 November 2018 statistics training were conducted for a period of five days. There were 20 participants at the training and they reviewed how to make the DCF, reevaluated MSR, learned fast data analysis methods, and learned Monitoring and Evaluation (M&E) in statistics. At the end of the training, a test was conducted to give evaluations.

Reevaluation of the MSR

As now, there was the outlook to be able to use HS codes in import and export applications from December, considerations were made on where in the MSR to reflect the HS codes by using the EAC format made in Uganda as a reference in a workshop format. During the workshop, the current MSR contents were reviewed and revised.

Reevaluation on how to make the DCF

During the practice, DCF that had been submitted previously were used. Looking at the submissions, data inconsistencies were screened and the methods to find inconsistencies were considered in a workshop format using processing methods learned in previous Excel training. As a result, previous feedback instructors pointed out regarding DCF in the MSR feedback reports

became clearer and more specific for the trainees to be aware of and they could understand the importance of having shared detailed data.

Fast data analysis methods

At the advanced Excel seminar, as practice to more quickly analyze customs data, URA's hundred thousand and more customs data were used in the training to make trainees aware of the effectiveness of using Excel formulas.

Monitoring and Evaluation (M&E) Seminar

The Project experts conducted a seminar on the importance of M&E when creating trade statistics.

To measure the training achievement this time, the Project experts conducted a test on M&E and Excel to the trainees and they showed an overall high understanding. The average score was 78.



Figure 2-29 Statistics training (Module 4)

26) Follow up on creating various statistics manuals and training materials

In the final week of November, the Module 4 statistics training were completed. In December, the training result feedback report was made and was shared with JICA and those involved in the South Sudan customs statistics training. Also, as the follow up for the SAD Filing Guide training conducted on 20 and 21 November 2018, the Project experts decided to make a SAD Filing Training Kit and started working on it. The training kit compiled the materials used in the training into an electronic file for future similar seminars and for some parts where case studies were not enough, the Project experts decided to supplement and compile it.

Further, project instructors and others involved in the project considered making a training manual for the trade statistics training and agreed to make a statistics training manual that compiled first year and second year handbooks and worked on making it.

IV. Third year (January to September 2019)

1) Follow up on creating various statistics manuals and training materials

The Project experts conducted a final check with South Sudan's statistics representatives and completed the SAD Filling Training Kit. In addition, for the trade statistics manual, the Project experts compiled the first and second year handbooks and completed the manual.

2) Checking the work situation at South Sudan customs headquarters and JIA

In January, about 90% of import and export applications were made using SAD but in February, the number of applications using SAD was reduced to about half. One of the major reason for this was that both customs officers and clearing agents did not keep track of the clear distinctions between commercial cargo applications using SAD and private cargo applications without using SAD. There were also small mistakes in the filled out documents and were left without corrections by customs officers. Even with mistakes, HS codes were filled out on all SADs.

HS Unit was established from April to instruct appropriate SAD applications and to improve the classification accuracy of HS codes. Regarding the challenge of distinguishing commercial and private cargo, cooperation from executive staff were necessary. However, as EAC's customs law would come into effect, it was left as a matter for after September when the transition period ends.

3) DCF and MCR follow up

Regarding the DCF and MSR submitted by staff in charge of statistics, continuous checks and feedback were conducted for the reports from January through June. For entries into the DCF, there were human errors and overlooked mistakes causing inaccuracies and inconsistencies, and some data were not suited for analysis. These problems were solved by adding an extra function when fixing the trade statistics database.

4) Establishment of the HS Unit

In April, an HS Unit was established and continued to monitor the activities situation. The unit comprised of 5 members in total from the headquarters and JICA. Members of the unit would give advice to clearing agents and customs officers regarding overall HS matters as well as specific classifications of items. Advice included items that were assigned in past HS classification assignments, and the experience of completing the assignments proved effective. The classifications that clearing agents requested advice on were compiled into a guideline by members of the unit.

5) First HS follow up training for customs officers (Advanced training/review training) held

Targeting 27 HS instructor candidates the Project experts developed from the first year, the Project experts looked at assignment scores and conducted advanced training and review training

at the same time. This training is referred to as tenth workshop for development of SS tariff mentioned in (3) of 2.3 above.

At the advanced training, the Project experts targeted nine trainees with excellent academic records from past assignments and instructed them on the latter part of the tariff schedule that contained more advanced item classifications.

At the review training, for 18 trainees excluding those with excellent academic records, classifications that were often wrong in past assignments were reviewed and trainees mainly practiced solving taxation problems. Through practice, Japanese expert explained again about areas that were easy to make mistakes on and facilitated understanding. From this training, groups were dismantled and all trainees started classifying all items. For practice, 18 trainees were divided into two groups for convenience and practiced in a group of nine. Practice performance was satisfactory and most past questions regarding the HS were answered correctly as everyone cooperated with each other. Most taxation questions were also answered correctly.



Figure 2-30 First HS follow-up training

6) Second HS follow up training for customs officers held

For the second training, the level difference decreased compared to the first among trainees so they were not divided into different classes of advanced and review like in the previous follow up training. This training is referred to as eleventh workshop for development of SS tariff mentioned in (3) of 2.3 above.

Japanese expert instructed and trainees mainly practiced classifications they often got wrong in past assignments and taxation problems. They were instructed on more advanced item classifications from the tariff schedule. Also, since this was the last training, trainees discussed item classifications that were debated internationally and what to do with these classifications in South Sudan as well as letting trainees know about newly classified items decided by the WCO.

For HS, past questions regarding taxation were mostly answered correctly as everyone cooperated with each other. For more advanced classifications, active discussions were exchanged in group works and presentations that followed.

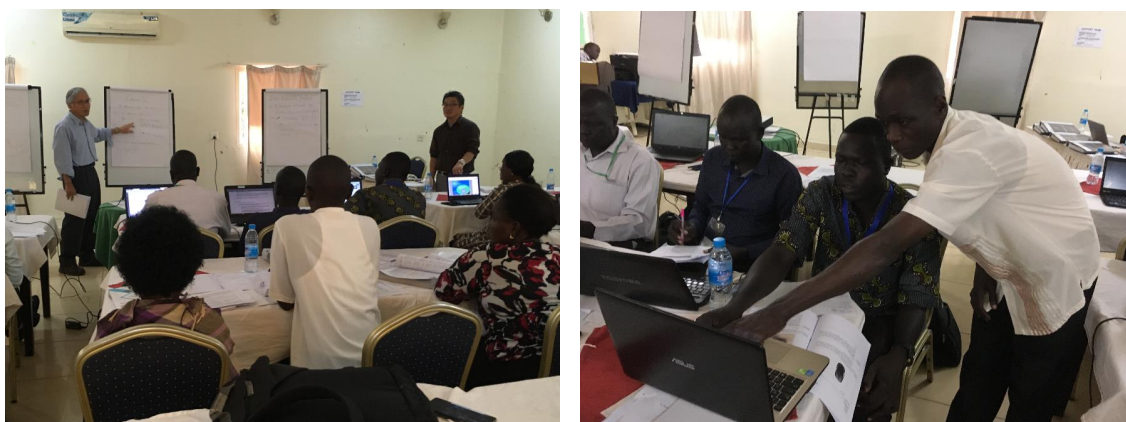


Figure 2-31 Second HS follow-up training

7) Follow up on the trade statistics database (ARBAAS)

The Project experts asked a Japanese IT company to fix bugs associated with the ARBAAS. As it was fixed, the Project experts also requested system improvements considering past experiences be made. It was fixed and handed over at the end of July.

8) HS training for customs officers in the Juba region held

To make work process procedure smooth and improve the capacity in HS code operation at the customs site, the Project experts conducted an HS training for a total of 60 customs officers. The Project experts recruited instructors from HS instructor candidates who were developed from the first year. Previously, the Project experts selected instructors from the nine trainees with excellent academic records, but in the previous training, the Project experts could see improved understanding and very positive attitude to understand HS among trainees, so the Project experts asked from the 18 trainees excluding those with excellent academic records to be the instructors.

The seminar quality had improved compared to the customs broker training conducted in June of the previous year. When instructors made a mistake or when explanations were unclear, other instructors stepped in and gave correct explanations. It was very reassuring to see that these instructors could give seminars on their own without issues.

Trainees also showed enthusiastic attitude to learn. As the training venue was at the NRA, the CG gave a speech regarding customs officer recruitment and their work. He commented how obtaining HS knowledge created valuable human resources for the South Sudan customs. It was a very good encouragement for the trainees.



Figure 2-32 HS training for customs officers in Juba area

9) Checking HS adoption situation in Juba region and instructions on how to enter HS codes

As January and February were right after the adoption of HS codes, the entry rate was close to 100%. However, through April and May, while applications at headquarter were filled out 100%, it had dropped to about 50% at the airport. The main reason was that main employees who attended the HS training at JIA had changed departments so less people could give instructions to customs clearing agent. So the Project experts continued to give assignments to previously trained customs officers and clearing agents coming to JIA. For problems that were wrong, Japanese expert gave instructions directly to solidify HS classification understanding and the commitment to fill in HS codes.

Also, from May, lunch breaks were used every day for the Japanese expert to give seminars and instructions. For the seminar, JIA's HS Unit employees and customs officers who attended past seminars also participated as support. Application status was checked at the customs clearance and when there was no HS code on an application, classifications were instructed directly to the customs officers and clearing agents. For customs officers who had attended the HS training, training follow up was conducted by giving them 5 assignment questions.

After the completion of clearing agents training in 11), trainees practiced filling out the SAD from documents such as invoices including HS classifications, continuously reviewing what they learned in the training. When Japanese expert was not in Sudan, JIA and HS Unit conducted seminars and practices.

As a result of the above efforts, the average of SAD applied with HS code from January to June 2019 was 74.5 %, which exceeded the target Figure (70 %) of Verifiable Indicator 4-1.

10) Trade statistics follow up training and trade statistics seminar held

Trade statistics follow up seminar

- At the training, trainees practiced how to accurately enter the DCF. Trainees practiced a unified entry method for unfirming previously inconsistent date entries, country and city

name differences, and names of import/export agents and clearing agents. Data collected from different ministries were checked again and trainees also practiced how to fix them.

- For MSR, the statistics manager demonstrated how to make it using Excel pivot table and each trainee practiced how to calculate using the data. Regarding MSR, as it was modeled after the Uganda report made based on EAC requests, and because data analyzed from many different angles had to be provided, the Project experts had instructors explain this point carefully so that trainees could really understand it.
- SAD Filling Guide was reviewed and filled out contents were rechecked. In order to encourage accurate entries by clearing agents, each section's content was checked one by one and the final version was completed as Version 1.2. The big difference from Version 1 was that with the track record of actual clearing agents filling it out since January, the Project experts were able to add explanations to the parts customs officers didn't understand accurately. The Project experts confirmed with the statistics manager that future instructions on SAD entry for clearing agents and customs officers would be conducted using the Version 1.2.
- The Project experts finalized the confirmation that for statistics training teaching materials, teaching materials used in previous training would be compiled as training teaching materials.

Trade statistics seminar

- At the seminar, the Project experts explained to senior level staff who were not usually involved in statistics training about the importance of statistics data, its usage and utilization methods. The purpose of this seminar plan (different seminar conducted separately from others) was to explain that collecting statistics data did not create profit like customs duties and tax collection but how even though the this task does not stand out, there is much information to be obtained with useful indications. The explanations aimed to have senior level customs officers realize the importance of statistics related tasks.
- For comparison purposes, import/export trade data by HS codes and by month for Africa was downloaded from the Japan customs website. The Project experts introduced a reference for "Making trade statistics with HS codes," which is what the Project experts aimed for in the project.
- The Project experts introduced how customs data collected through DCF can be used not only for making trade statistics, but can also be used for managing customs clerical work as well and the Project experts stressed the importance of managing the risk management cycle.
- There were many questions from the participants and the Project experts believe they understood the importance of data collection.

11) Preparation and holding HS training for clearing agents in July

From 8 to 22 July, 2019, the Project experts conducted HS code, SAD training limited to clearing agents at JIA where there were the most numbers of applications in the Juba region. For these clearing agents, Japanese experts gave practice style instructions using lunch breaks at the freight shed since the end of May, but in order to teach deeper knowledge and basic knowledge of SAD filling guide, 62 participants were divided up into 2 groups for a 6 day intense seminar style training. South Sudan customs officers took on the role as instructors.

12) Preparation to hold HS code, SAD training for customs officers at JIA

Customs officers who attended the HS training in May requested for a training limited to customs officers working at JIA as JIA's customs officers' knowledge of HS code and SAD were insufficient. HS Unit staff showed enthusiastic response to this so Japanese expert stayed aside and under the HS Unit leadership, preparations and training were conducted by the South Sudan side.

13) Project Completion Conference

On 23 August, 2019, the Project Completion Conference was held at NRA to follow up and summarize the Project activities. South Sudanese media were invited. The conference consisted of two sessions. At the first session, executive officers of NRA and South Sudan Customs and other stakeholders, such as international donors, were also invited. The Japanese and South Sudanese experts reported the achievements and the activities. At the second session, a representative of IOM introduced its activities related to border management. He emphasized the importance of coordination among border management agencies, such as immigration and customs.

(3) Record of JCC held and contents agreed

1) First JCC held

On 1 July, 2016, the South Sudan side project team members and the Japan side project experts attended a conference on checking task progress and discussing matters of concerns in Juba.

At the conference,

- This committee will act as the task operation committee

The above were decided.

In addition, when the Project experts checked about the government approval situation regarding the taxation bill that TMEA supported in setting tariff rates, etc., the South Sudan side explained that the original proposal was voted down as it contained tax rates other than tariff rates, etc.

As for the office work environment at the new government office, although there were shared

office rooms for foreign consultants, the South Sudan side explained that there was no budget secured for the internet.

Both sides agreed to hold capacity assessment seminars on 20 July in the morning and in the afternoon each for customs officers and clearing agents.

For the questionnaire based on WCO assessment tool, the Japanese side explained the content and submitted a request document to DG and requested a response by 15 July deadline.

However, because of the conflict in July 2016, the response was not made by the deadline. Instead of that, the Japanese side got the answers at the PCM training held in Entebbe, Uganda on 28 and 29 September, 2016.

2) Second JCC held

On 20 October, 2016, the second JCC was held in Entebbe, Uganda with the participation of important staff from the South Sudan customs. At the second JCC, the result of the detailed plan formulation survey was taken into account and opinions were exchanged mainly about the revision of PDM and project plans. Agreements were reached on the revision of project content details and specific activity plans. The outline were as follows.

Table 3-1 Main agendas at the second JCC

Main meeting agendas	<ol style="list-style-type: none"> 1. Opening 2. Current situation at the South Sudan customs (Statistic Bureau matters) 3. Sharing the result of the detailed plan formulation survey: <ol style="list-style-type: none"> 3-1. Survey result using WCO Diagnostic Tools; 3-2. PCM training outline; 3-3. Result of the baseline seminar (both customs officers and clearing agents); 3-4. Result of the neighboring country survey (situation of related business/possibility of support from EAC countries); 3-5. Revision ideas for PDM and PO ideas 4. Discussion on meeting agenda ideas regarding the revision of RD: <ol style="list-style-type: none"> 4.1. The project operation period will be extended from three years to three years and three months →Vote; 4.2. Revision of PDM and PO ideas →voted on the revision of the writing style of priority targets (deleting "with"); 4.3. Project site changed to Juba, Kampala, Entebbe, and Gulu →Vote; 4.4. Based on PO, necessary training are to be held in South Sudan and third countries →Vote; 4.5. Fixing the operation structure of the project and the JCC →voted on including the director of the Statistics Bureau to the operation structure and the South Sudan side; <p>(ア) Revision of the cost sharing idea between JICA and South Sudan customs</p>
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	<p>→Vote</p> <p>4.7 Other matters regarding the revision of RD</p> <p>→None applicable;</p> <p>4.8 Other (approval of Monitoring sheet [Version 2])</p> <p>→Voted noting the fact that activities thus far had been properly recorded</p> <p>5. Other decided matters including questions and answers</p> <p>5.1. The CG of South Sudan customs will invite the undersecretary of the Ministry of Finance to the third JCC.</p> <p>5.2. With the request from South Sudan customs, JICA South Sudan office and headquarters will consider paying for the repair fee of a container class roof and internet connection;</p> <p>5.3. With the request from South Sudan customs, the project will apply for multiple-entry visa when traveling to Uganda.</p> <p>5.4. South Sudan customs will commit to securing budget for conducting the project.</p> <p>6. Closing</p>
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Figure 2-33 Group photo at the second JCC

3) The third JCC held

On 20 February 2017, the third JCC was held in Kampala, Uganda. For the holding of the third JCC, arrangements were made with JICA staff and SSCS regarding the meeting agenda, and after a final approval by JICA staff, JCC went ahead. At the third JCC, South Sudan’s tariff rate law deliberated at the parliament, and the will to join HS Convention were checked. The monitoring sheet was deliberated and agreed. The first year project activity policy’s proposal, deliberation and M/M idea were checked and signed.

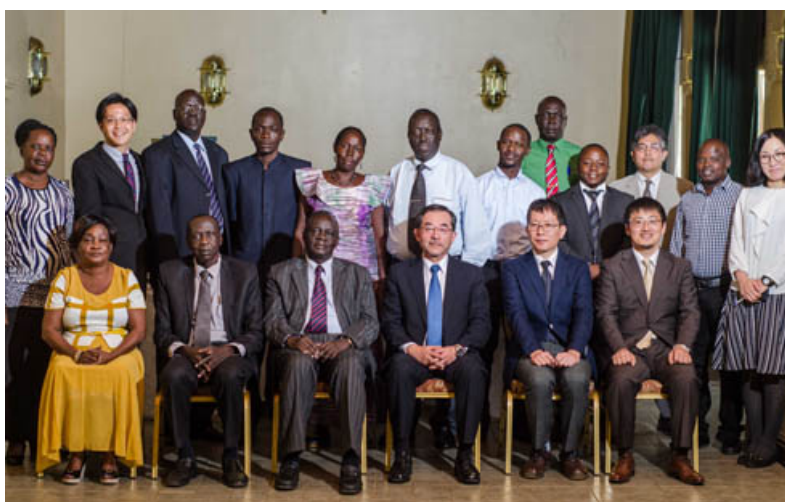


Figure 2-34 Group photo at the third JCC

4) The fourth JCC held

On 18 August, 2017, the fourth JCC was held in Kampala, Uganda. In the morning, meeting agendas were announced and discussed, and in the afternoon, there was a brainstorming session for a full day of meeting. The project as opinions could be exchanged with the SSCS regarding future operations and agreement could be reached on the points to discuss (second year training plans and how to implement, etc.)

JCC result (overview) were as follows.

Table 3-2 Main agendas at the fourth JCC

Meeting agendas	Overview
Agenda 1 Deliberation and agreement regarding the monitoring sheet	Monitoring sheet (Version 4) was approved.
Agenda 2 Making an electronic tariff table and reforming he Financial Act (Financial Act 2017/2018)	JCC confirmed that the electronic tariff table provided by the project was planned to be included in the reformed Financial Act at the moment. The Financial Act reform was still under consideration and the tax rate was going to be set at the item level (4 digits).
Agenda 3 WCO/JICA joint HS seminar	When SSCS was able accept technology support from WCO, the discussions with WCO would resume.
Agenda 4 Import and export application format (SAD) revisions	Changing the current import and export application format to an EAC application format was approved.
Agenda 5 Free discussions	Opinions were exchanged regarding the below items. <ul style="list-style-type: none"> ✓ Training for customs officers at the site (including accompanying assignments) ✓ HS/statistics joint training for clearing agents ✓ Future staff positions for HS, statistics training attendees ✓ Preparation for PC positioning which are planned to be given to SSCS from the PJ ✓ Considerations for incentives given to statistics training attendees ✓ Mutually supplementing knowledge of HS, statistics training attendees ✓ Participation in training by topic

Agenda 6 Questions and answers	Non
Agenda 7 M/M idea check/approval for this fourth JCC	M/M was approved accordingly and Japan and South Sudan sides gave their signatures.



Figure 2-35 Fourth JCC

5) The fifth JCC held

On 9 March 2018, the fifth JCC was held in Kampala, Uganda. The second year project activity policy's (work plan) proposal, deliberation and approval were conducted. Consideration situation within the SSCS for the electronic tariff schedule was checked. The monitoring sheet was deliberated and agreed. M/M idea was checked and signed.

From the Japan side, the first year activities were reported and the second year activity policy was explained. From the South Sudan side, independently conducted training, NRA established right before JCC and the appointment of the CG (A Ghanaian, Dr. Olympio Attipoe was appointed.) were among the reports.

Also, in continuation from the fourth JCC, free discussions were conducted and exchanged opinions on HS and statistics related matters as well as other matters of concern. (Trial HS adoption in Juba and SAD adoption, etc.) Early present of PCs to be used in trade statistics training was requested and this was considered.



Figure 2-36 Fifth JCC

6) The sixth JCC held

On 12 September, 2018, the sixth JCC was held. PCs for statistics were presented, monitoring sheet was agreed upon, and mainly statistics matters such as statistics database, etc. and PDM revision were debated and agreed. Progress of employment of staff which had been a matter of concern since the establishment of NRASS was delayed than originally planned and no particular information update was made. To actualize the HS adoption in Juba, it was agreed with the customs side that there will be events in November such as HS day for clearing agents in Juba and SAD adoption seminars, etc.

On the other hand, regarding the project operation structure that was originally scheduled to be discussed, no discussion was made as it was difficult for the NRA and the customs side to reach a mutual understanding.



Figure 2-37 Sixth JCC

7) Seventh JCC held

On 7 March 2019, the seventh JCC was held in Juba. The work plan was deliberated and agreed, HS unit was established, SAD usage situation and challenges since adoption in December and trade statistics monthly reports DCF and MSR's challenges and solutions were discussed and agreed upon. In addition, as C/P's main members had moved to Nimule, it was agreed that there were problems going into the third year project operation such as the establishment of HS Unit, etc. The Japan side requested to have them returned to Juba headquarters at least for the duration of the project.

For the delayed R/D revision, along with the reform in the South Sudan side organization, necessary signatures were exchanged and the revision completed.



Figure 2-38 Seventh JCC

8) The eight JCC held

On 19 August 2019, the eighth JCC was held in Juba. In finishing the project that went on for over three years, JCC confirmed that project objectives had been achieved. Based on the work completion report, it was approved that three years of activities were conducted as planned and project goals and each achievement was achieved as planned. For the South Sudan customs, JCC checked on the measures to secure initiatives to continue HS Unit and initiatives for the continuation of statistics activities.

In addition, JCC members exchanged opinions regarding a successor project.



Figure 2-39 Eighth JCC

2.6 History of PDM Modification

PDM has been revised twice after it started. The final version of PDM is Version 3. The PDM has been revised as follows:

Version	Before	After	Remarks
Ver.1	NA	NA	Approved at the First JCC (June 2016)
Ver.2	<p><u>Objectively Verifiable Indicators of Output 2</u></p> <p>2-2: **% of the taxation officers can handle the clearance with reference to HS code.</p> <p><u>Objectively Verifiable Indicators of Output 3</u></p> <p>3-1: More than ** clearing agents attend the seminar on appropriate customs declaration using HS code.</p> <p>3-2: **% of customs declaration form by clearing agents which attended the seminar is made with reference to HS code.</p> <p><u>Objectively Verifiable Indicators of Output 4</u></p> <p>4-1: **% of the regular reports from Customs branch offices in ***, 2016 are made, basing on HS code.</p>	<p><u>Objectively Verifiable Indicators of Output 2</u></p> <p>50% of the customs officers in charge of clearance can handle the clearance with reference to HS code.</p> <p><u>Objectively Verifiable Indicators of Output 3</u></p> <p>3-1: More than 180 clearing agents attend the seminar on appropriate customs declaration using HS code.</p> <p>3-2: 50% of customs declaration form by clearing agents which attended the seminar is made with reference to HS code.</p> <p><u>Objectively Verifiable Indicators of Output 4</u></p> <p>4-1: 50% of the regular reports from Customs branch offices in 2019 are made, basing on HS code.</p>	<p>Approved at the Second JCC (October 2016)</p> <p>*The target Figureures were specified because those had not been fixed at the PDM Version 1.</p>
Ver.3	<p><u>Narrative Summary of Output 4</u></p> <p>Regular reports from Customs branch offices are based on HS code.</p>	<p><u>Narrative Summary of Output 4</u></p> <p>Regular reports from Juba office are based on HS code.</p>	<p>Approved at the Sixth JCC (September 2018)</p> <p>*The scope of the</p>

	<p><u>Objectively Verifiable Indicators of Output 4</u></p> <p>4-1: 50% of the regular reports from Customs branch offices in 2019 are made, basing on HS code.</p>	<p><u>Objectively Verifiable Indicators of Output 4</u></p> <p>4-1. More than 70% of export-import declarations SAD are applied with HS code at Juba HSs and Juba International Airport.</p> <p>4-2. Regular statistics report format is developed.</p>	<p>Project was whole country according to Version 2. However, the scope was limited in Juba according to Version 3. The target was increased from 50% to 70%.</p> <p>In addition, “development of regular statistics report format” as a new indicator was added.</p>
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3. Results of Joint Review

3.1 Results of Review based on DAC Evaluation Criteria

The following is the evaluation of the Project in accordance with the five DAC criteria for the evaluation of development assistance.

(1) Relevance: High

1) Consistency with the South Sudanese government's development policies

The South Sudan Customs has created its SSCS Strategic Plan 2012–2017. The plan envisions “establishing a customs revenue collection system in accordance with international standards.” The South Sudan Customs also strives to accomplish the vision of a “customs administration that could lead South Sudanese economic and social development through the increase of customs revenue collection and trade facilitation.” In the plan, the South Sudan Customs sets 10 strategic targets and programs needed to achieve the vision. The plan also includes the development of the HS Explanatory Note.

In addition, the South Sudan Customs has developed the SSCS Strategic Plan 2015–2019 and is working towards achieving the plan's goals. This plan envisions: “to become a modern national customs administration in its own right or as part of a National Revenue Authority, in line with international standards.” The plan also aims “for the Customs Service to drive the economic and social growth of South Sudan through improved revenue collection and the facilitation of legitimate trade.”

2) Consistency with Revised Kyoto Conventions (RKC) and international organizations' policies

As the RSS has acceded to the EAC, the RSS government and South Sudan Customs need to adjust their customs system to meet the conditions set for the EAC countries. The EAC follows the EAC Customs Management Act and the EAC-CET. According to the EAC Director for Customs, the South Sudan Customs has agreed to adjust its national customs law in three years—by September 2019.

Moreover, as the RSS acceded to the WCO as a member state in 2012, the South Sudan Customs aims to introduce customs procedures based on the RKC; the “Convention on the Simplification and Harmonization of Customs Procedures” that was revised to establish modern customs procedures for respective customs techniques. These techniques consist of the HS code, customs valuation, the rule of origin, and customs procedures. However, the RSS has not acceded to the RKC, HS Convention, and other customs-related conventions. Thus, international standard customs procedures have not yet been introduced in the RSS.

The SSCS Strategic Plan 2015–2019 has 14 strategic criteria and programs to achieve its goal of revising the national customs procedures in accordance with international standards. Further, South Sudan Customs is trying to become a member of the HS Convention through its membership

in the WCO. The South Sudan Customs will then adjust its national legislation to the EAC Customs Act and introduce the EAC-CET, an approach that is in accordance with the HS Convention. More capacity development is necessary in South Sudan Customs to establish a customs system based on HS code.

3) Consistency with Japanese government policies

JICA decided to continue supporting the RSS because of stability in Sudan and the RSS will help lead to the stability of the African continent overall. Moreover, as stated in the Japanese project plan for the RSS in October 2011, support for the RSS is an investment in one of the most strategically important African countries.

The HS code was developed based on Japanese customs' classification system. When the HS Convention went into effect in 1988, the code became the international standard.

4) Appropriateness of the Project's plan and its approach

The Project's target groups are customs officers and clearing agents because they are the main users of the HS code.

The Project team plans to work with other development partners, including TMEA.

After the eruption of conflict, the Japanese experts could not continue working in Juba; they had to be evacuated from RSS on July 13, 2016. The South Sudan Customs, the Japanese experts, and JICA decided to extend the Project by three months so that the Project could continue until September 2019. Afterwards, because of the improvements in the security situation, it was also agreed to resume the Project's activities in Juba.

As discussed, it is concluded that the Project is highly relevant because it helps to introduce the HS code to South Sudan Customs.

(2) Effectiveness: Relatively high

1) Adequacy of the Project Purpose

The Project Purpose is clearly set as "customs administration based on Harmonized System code is introduced in the RSS." The objectively verifiable indicators were established in the course of the PCM seminar and baseline seminar during the detailed planning survey are necessary to achieve the Project Purpose and have been proven effective.

The activities and achievements presented in the PDM were established correctly to achieve the Project Purpose.

2) Cause and effect between the Project Purpose and the Outputs

The Project has five independent but related outputs. As a precondition to Output 1 (HS code is stipulated for customs clearance system in RSS), 2 (Staff in charge of customs clearance is able to

impose appropriate customs tariff using HS code), and 3 (Clearing agents are trained to file appropriate customs declaration using HS code.), the Project will lead the introduction of the HS code. Additionally, Outputs 4 (Regular reports in Juba are based on HS code) and 5 (customs officers are able to perform statistical analysis based on HS code) will make Output 1 (HS code is stipulated for customs clearance system in RSS) more effective. This favorable circle is likely to contribute to achieving the Project Purpose.

The important assumptions about achieving the Project Purpose and Outputs are expected to be fulfilled.

Moreover, because of the conflicts, the precondition of the “political situation in RSS is stable” was added to the PDM. If the preconditions and important assumptions are met throughout the Project’s duration, the Project Purpose can be achieved.

Furthermore, as of March 2019, the statistics of compiling with HS code classification has been started with the introduction of SAD since December 2018. Thus, it is expected that the target of Output 5 and Project Purpose will be achieved during the Project period. Regarding the circumstances, it is concluded that the Project’s effectiveness is relatively high. Considering the time of making MSR of December 2019 (It would take two months in general to summarize trade statistics. MSR of December 2019 would be made in February 2020.), it is expected that annual report of 2019 will be made in around March 2020.

(3) Efficiency: Medium

1) Output

The Project has five Outputs. The objectively verifiable indicators revised in course of the PCM training and baseline seminar during the detailed planning survey were established. The indicators consider the numbers of customs officers in the South Sudan Customs and clearing agents and the number of declarations based on the quantitative analysis of the Project Outputs.

Regarding the means of verification, it is possible to collect all the relevant documents within South Sudan Customs at a small cost, easily and effectively.

2) Cause and effect

As the team of experts have not been allowed to implement the Project in the RSS from the beginning of the Project, June 2016, until September 2018 for security reasons, there is only a year to implement Project activities. During the evacuation period in a third country, only classroom lectures were conducted. It was impossible to provide hands-on instruction, which is more effective. The circumstances hindered the achievement of the Outputs.

3) Timing

As mentioned in 2), because activities were restricted in RSS and the activities in the third country (Uganda) became the main activities, the original estimated timing of the activities was

modified. Compared with the original plan, there were more restrictions on achieving efficiency because the activities to be implemented in RSS had to be postponed.

4) Cost

As mentioned in 2) and 3), because of the restrictions on activities in the RSS, the deteriorating financial condition of the treasury, and collapse in oil prices, cost for the Project increased. The period in the third country (Uganda) prolonged the total Project period by almost two-thirds. Moreover, almost all training was conducted in Uganda; hence, travel, accommodation, and other costs for trainees increased drastically. In this respect, the cost of implementing the activities will be higher than another similar project.

Further, the financial situation of the RSS government must be considered. Owing to the deteriorating financial condition, the cost of communication for matters, like international calls with counterparts and Internet connections will be extremely high for the Project.

As aforementioned, because the team of experts was compelled to implement the Project in a third country during June 2016 to September 2018—more than two years from the beginning of the Project—the additional cost of the Project activities in the third country were approximately 14% of the total Project expenses. Further, the cost for training in a third country increased by approximately 35% comparing with the initial cost estimate. Therefore, efficiency is medium and lower than originally expected. After resuming activity in South Sudan, it would cost extra for security measures.

(4) Impact: Medium

It is still premature to appropriately evaluate the impact of the Project from the beginning until March 2019 because of the political instability in the RSS. Thus, it is necessary to evaluate the following three points while considering the effect of political instability.

1) Overall Goal of the Project

The Overall Goal of the Project is “Customs administration system in accordance with international standard would be established in the RSS for trade facilitation globally,” and its verifiable indicator is “Appropriate customs revenue collection by customs officers in the entire country is ensured. (Laws, regulations, manuals, handbooks are established).”

This indicator is appropriate for evaluating the Overall Goal and is correct considering the baseline data at the detailed survey planning stage. However, the Project’s prospects, considering the political situation, are as follows.

2. If the political situation in the RSS improves and the expert team resumes working in RSS completely from September 2018, the prospect for achieving the Project Purpose is improved, and appropriate revenue collection will be achieved by the customs service.

2) Ripple effect

The ripple effect and influences other than the Project's Overall Goal pertain to correcting border control management and improving trade facilitation. However, as of August 2019, no specific ripple effect has been observed. The evaluation depends on the degree of improvement in the political situation in the RSS.

As discussed, it is premature to evaluate the impact of introducing the HS code to the South Sudan Customs because of the many uncertainties prevailing as recently as August 2019.

(5) Sustainability: Medium

Given the political instability of the RSS from the detailed planning survey stage until March 2019, the Project's sustainability is considered medium. However, if the security situation improves and the economy recovers, the elements for measuring sustainability, such as improved finance by easing financial strains, prioritized national policy in respect of customs matters will presumably become better. Thus, it is necessary to assess the Project from the following three viewpoints.

1) Policy and system

The Project Purpose, namely "Customs administration based on Harmonized System code is introduced in the RSS," will be affected by the political situation and the policy of the RSS government.

If the political situation in the RSS improves and is sustained, the current policy can be maintained and the improvement in the customs administration is expected to continue.

2) Organization and finance

Even if the political situation of the RSS improves drastically, frequent personnel reallocation and a constant budget shortage will continue. Thus, it is questionable that the budget to continue the Project's activities can be maintained. In the fifth JCC, the Japanese expert team requested South Sudan Customs to consider the deployment of the trained staff. The South Sudan Customs responded that the issue will be reviewed.

In the third year, the Project held a series of training sessions in the meeting room of the NRA to raise awareness of the Project activities. After the training, the CG and DG showed a deeper understanding and cooperation to the Project. The CG announced that the NRA has confirmed the HS Unit as permanent and would take into consideration internal transfer of resource persons. The CG also confirmed the importance of human resources as resource persons in the NRA, who were trained in HS code and statistics by the Project. As the CG had ordered the Project to submit the participants' list in all the training conducted, the NRA could identify the officers with a knowledge of HS code as important human resources.

The NRA planned to conduct two series of HS training in Nimule to train another 60 customs

officers in the beginning of September 2019 with its own budget.

3) Technical aspect

With the improvement in the political situation of the RSS, the expert team resumed working in the RSS from September 2018. However, only six months (as of June 2019) remained in the Project duration. This period is not sufficient for ground staff to implement the knowledge gained by training under the instruction of Japanese and South Sudanese experts. More than 600 declarations were submitted according to the latest trade statistics in the monthly report of June 2019. The Project has accumulated almost 600 classifications, but uncovered classification items remain. The HS Unit should continue to analyze and improve the SAD usage, revise statistics development for monthly report and OJT for statistics compiling system usage.

Taking into consideration the above, the Project's sustainability is considered medium as of March 2019.

3.2 Key Factors Affecting Implementation and Outcomes

Project activity in third country (Uganda)

Japanese experts have been prohibited to implement project activity in South Sudan for security reason. During the evacuation period, the Project has implemented project activity in neighboring country, Uganda. The Project solicited URA. URA provided project office and training room.

Due to remote operation, there is difficulty for communication with C/P. In order to solve the difficulty, the Project implemented WBS seminar. Through the seminar, the Project established the monitoring monthly monitoring system. In addition, C/P participate in the project actively and voluntarily.

The Project faced some changes and condition in respect of target site, other conditions. Therefore, according to the change, it has been implemented flexibly.



Figure 3-1 The office provided by URA

Collaboration with expert of third country and training in third country.

Since South Sudan integrated officially to EAC in 2016, it is inevitable of collaboration and coordination with other EAC nations. It was given three years for transitional period since official integration, but it will be expired in September 2019 which is end of the project. At the time, it is necessary to require the condition of EAC Customs Management Act.

The Project considered of using master trainer who were fostered by the similar JICA project in East Africa. Unfortunately, there was no master trainer in Uganda, Considering Japanese experts, the Project needed trainer who has background of chemical field. Fortunately, URA provided the expert who has chemical background; therefore, project activities were implemented effectively.

Training customs officers as a HS trainer with monthly HS assignment using SNS

The Project followed up on the HS trainees to give them five HS case assignments each month. Their capacity and knowledge have improved with the assignments although the twice-a-week training was not enough for them to understand HS completely. The Project analyzed the cause of their wrong answers and gave them assignments to improve their understanding.

In May 2018, the Project added a taxation calculation assignment for the trainees. Throughout the year, the experts made the cases more complicated to deepen the trainees' understanding.

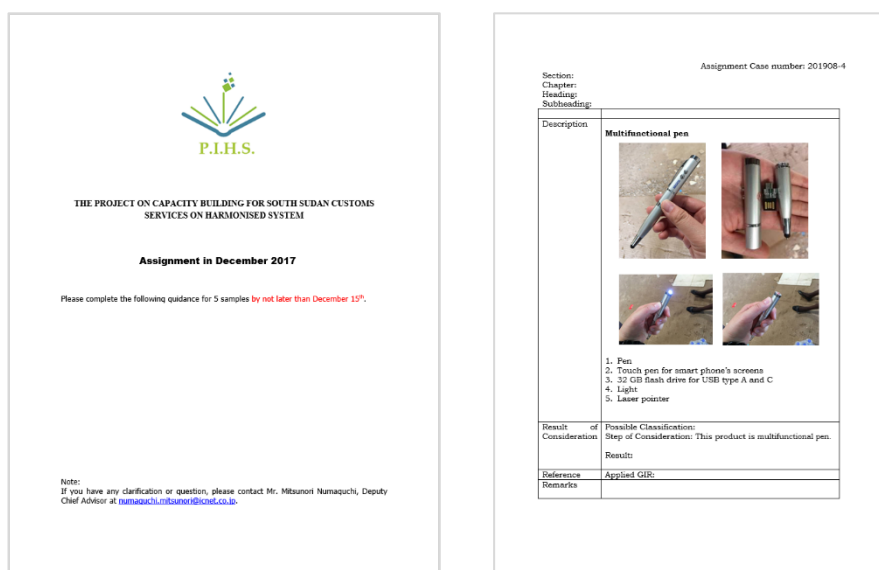


Figure 3-2: Sample Assignment

Their performance on the assignments are as follows.

(1) The first year (2017)

Group A (four people)

	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest	4	5	5	5	5	5	5
Lowest	3	2	5	1	5	5	5
Average	3.5	3.3	5	4	5	5	5
Median	3.5	3	5	5	5	5	5
SD	0.58	1.53	0	2.0	0	0	0

Group B (five people)

	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest					5	5	5
Lowest					5	5	5
Average					5	5	5
Median					5	5	5
SD					0	0	0

Group C and D (10 people)

	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest					5	5	5
Lowest					2	2	0
Average					4.2	4.7	4.5
Median					4.5	5	5
SD					1.03	0.95	1.58

Group E and F (10 people)

	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest	2	2	5	5	5	5	5
Lowest	0	0	2	4	4	2	1
Average	1.1	1.2	3.9	4.5	4.7	4.6	3.5
Median	1	1	4	4.5	5	5	4
SD	0.88	0.83	0.88	0.53	0.48	0.97	1.69

(2) The second year (2018)

Group A (four people)

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest	5	5	5	5	5	5	5	5	5	5	5	5
Lowest	4	5	5	5	2	5	5	5	2	5	5	4
Average	4.3	5	5	5	4	5	5	5	4.3	5	5	4.3
Median	4	5	5	5	4.5	5	5	5	5	5	5	4
SD	0.50	0	0	0	1.41	0	0	0	1.5	0	0	0.58

Group B (five people)

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest	5	5	5	5	5	5	5	5	5	5	5	5
Lowest	3	5	5	5	5	2	5	2	4	3	5	4
Average	4.6	5	5	5	5	4.4	5	4.4	4.8	4.4	5	4.8
Median	5	5	5	5	5	5	5	5	5	5	5	5
SD	0.89	0	0	0	0	1.34	0	1.34	0.45	0.89	0	0.45

Group C and D (10 people)

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest	5	5	5	5	5	5	5	5	5	5	5	5
Lowest	1	2	5	4	0	5	1	5	4	3	1	4
Average	4.6	4.2	5	4.8	4.3	5	4.4	5	4.9	4.8	4.0	4.8
Median	5	4.5	5	5	5	5	5	5	5	5	5	5
SD	1.26	1.03	0	0.42	1.57	0	1.33	0	0.35	0.67	1.41	0.44

Group E and F (10 people)

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Highest	5	5	5	5	5	5	5	5	5	5	5	5
Lowest	1	1	5	2	2	3	1	2	5	2	2	5
Average	4.2	4.4	5	4.7	4.1	4.3	4	3.6	5	4.6	3.3	5
Median	5	5	5	5	4.5	4.5	4.5	4	5	5	3.5	5
SD	1.39	1.26	0	1.00	1.13	0.89	1.41	1.41	0	1.06	1.38	0

(3) The third year (2019)

Group A (four people)

	Jan.	Feb.	Mar.	Apr.
Highest	5	5	5	5
Lowest	4	5	5	5
Average	4.7	5	5	5
Median	5	5	5	5
SD	0.58	0	0	0

Group B (five people)

	Jan.	Feb.	Mar.	Apr.
Highest	5	5	5	5
Lowest	5	5	1	4
Average	5	5	5	5
Median	5	5	4.2	4.8
SD	0	0	1.79	0.45

Group C and D (nine people)

	Jan.	Feb.	Mar.	Apr.
Highest	5	5	5	5
Lowest	1	4	2	2
Average	4.0	4.6	5	4.7
Median	5	5	4.1	5
SD	1.61	0.53	1.27	1.00

Group E and F (nine people)

	Jan.	Feb.	Mar.	Apr.
Highest	4	5	5	5
Lowest	2	1	2	5
Average	3.2	3.4	4	5
Median	3	3.5	3.8	5
SD	0.75	1.41	0.89	0

All group members (27 people)

	May	Jun	Jul	Aug
Highest	5	5	5	5
Lowest	3	1	1	1
Average	4.2	5	5	4.6
Median	5	4.5	3.8	5
SD	1.64	1.32	0.89	1.14

Monitoring the remote training sessions using teleconference

The Project focused on transferring the capacity for South Sudan customs officers, but it was difficult to implement the activities from a third country. The Japanese experts were not allowed to enter South Sudan when the HS trainers fostered by the Project conducted the training sessions for clearing agents in Juba for the first time. Therefore, the experts monitored and instructed them from Kampala using teleconference. Although the communication level was not enough, the experts monitored all sessions and gave feedback and added information after that.

The first training gave more confidence to the trainers as an HS expert in South Sudan and raised their motivation. Some trainees gained deeper understanding of the HS classification and others improved their performance on the assignment.



Figure 3-3 Monitoring in Uganda



Figure 3-4 Training at a Juba hotel

- Effective training to divide the HS trainees into six groups

The Project divided the HS trainees into six groups to train them as an HS expert. The grouping helped the trainees focus and learn more effectively. The tariff book has 21 Sections and 97 Chapters. It was tough for the beginner trainees of HS code to cover such a large amount of information. In first and second year, the Project invited each group and trained them in smaller classes.

The HS trainees were able to concentrate and deepen their understanding. The Project successfully fostered HS experts in each Section.

Since April 2019, the Project has trained them to cover all Sections. The trainees have practical skills for classification and have understood well.

- The Project promoted the technical transfer to C/P earlier

The Project promoted the technical transfer of the HS trainers of South Sudan Customs in the earlier stage of the Project period. It enabled the HS trainers to conduct more HS training by

themselves without the Japanese experts' attendance. The key factors for this were: (1) the HS trainers of South Sudan Customs improved their knowledge and capacity of HS classification with monthly HS assignments, and (2) the Project provided the opportunity to them to be a trainer in the earlier stage. Hence, the trainers were able to apply what they learned.

The Project and HS trainers of South Sudan Customs developed the HS training textbook for their preparations and sessions to run smoothly. The textbook is useful for trainees to get basic knowledge and study HS classification case studies. The trainers revised and improved the content throughout their experience in class. The third edition has been published.

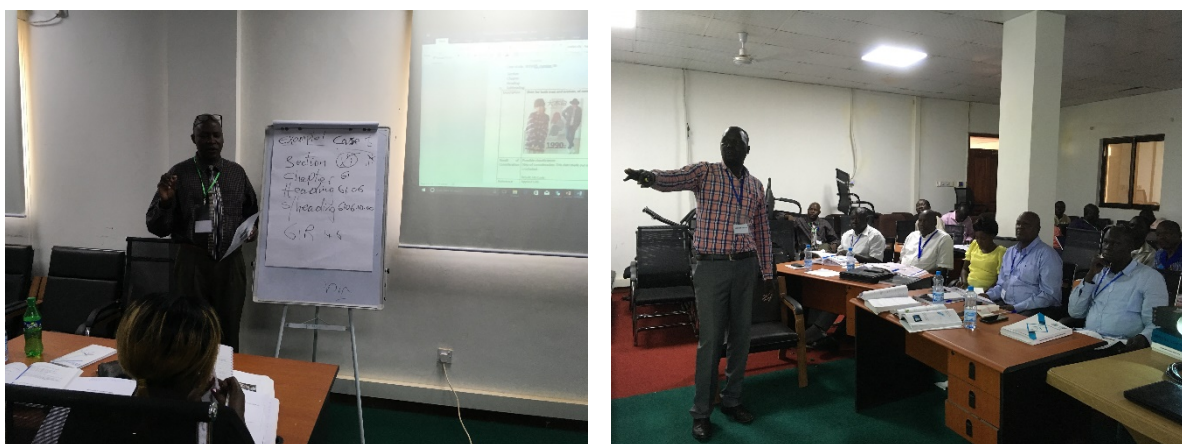


Figure 3-5 HS trainers of South Sudan Customs in a session

- On-the-Job Training (OJT) in JIA warehouse

In the second year, the Project conducted a series of HS training sessions for 90 clearing agents in Juba. It is impossible to train all clearing agents in the Juba area, and the representative or manager has priority to attend the training under the Sudanese social norms. The frontline staff seldom attended the training at first. On the contrary, the clearing agents who were already trained needed to be followed up on using their knowledge of HS code.

In the third year, May 2019, the Japanese experts started implementing OJT in the JIA warehouse that gets the maximum import declarations in Juba area. The Japanese experts held training on HS classification and SAD filling for clearing agents during their lunch time. The HS Unit and customs officers in the JIA clearance section who conducted the HS training assisted the Japanese experts. For those clearing agents who did not understand English, the HS trainers taught them in Arabic, and provided support to the Japanese experts.

Finally, the clearing agents improved their understanding of HS classification and changed their minds to use HS code in the SADs. The key factor was their capacity to take two kinds of training—in the classroom and on the site. The number of declarations with HS code increased by 23% compared with before the training. Moreover, the accuracy of HS classification improved.



Figure 3-6 Training HS classification to the clearing

• Establishment of HS Unit

The HS Unit was officially launched in April 2019 in Juba HQ and the JIA. The Project and South Sudan Customs assigned five officers with superior classification performance from among the HS trainers. The HS Unit received the support and understanding from both the CG and DG who approved it as a permanent section in Customs. The HS Unit trains HS classification and teaches HS concepts to both customs officers and clearing agents. The accuracy of HS classification improved after April 2019. The JIA HS Unit is the only section in South Sudan Customs with close communication with clearing agents having OJT.

The TOR of HS Unit are as follows:

- Revise HS code and content declared in the SADs.
- Develop guidelines for recurring cargo and train field officers on how to use it.
- Draft procedures for HS code introduction in Nimule.
- OJT to customs officers and clearing agents



Figure 3-7 Teaching HS classification and verifying the HS code in declaration by HS Unit

- Introducing a trade statistics database system

Looking ahead, the Project introduced the trade statistics database system to the South Sudan Customs Statistics section. The infrastructure and power supply conditions in South Sudan are still developing and customs officers work without any IT systems. The situation in South Sudan is not convenient for introducing an IT system. However, the Project introduced a small system that they could manage. This system improved work efficiency.

Before the introduction of the system, the South Sudan statistics officers would use MS-Excel for manual data input and analysis. This often resulted in typing errors and made their work complicated. The objective for introducing the new system was to improve accuracy of statistics data and efficiency of data gathering and analysis. The Project and the customs statistics team succeeded in saving time and improving accuracy of data.

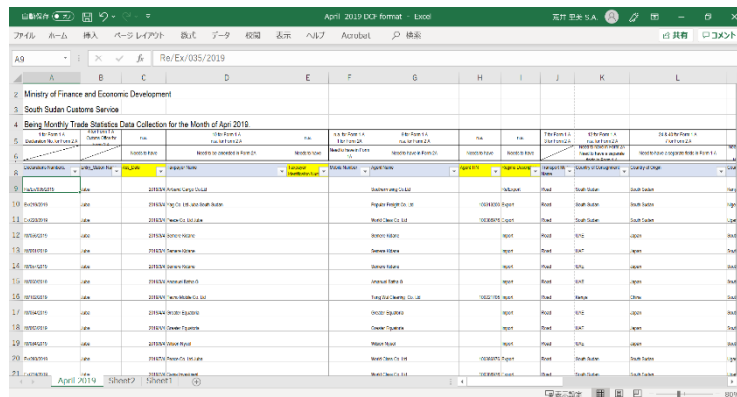


Figure 3-8 Previous data collection format

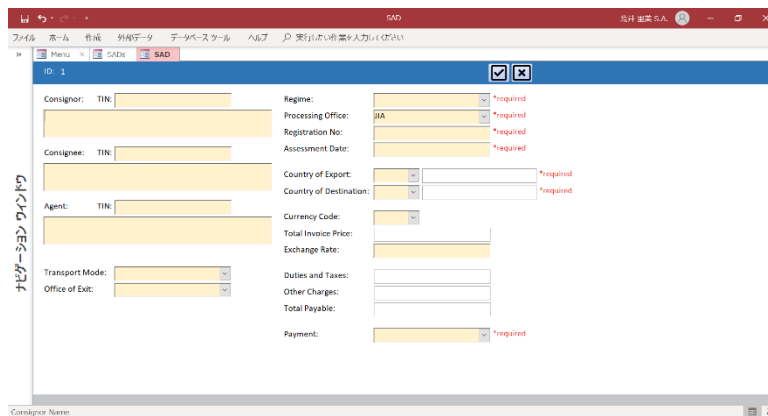


Figure 3-9 Current data collection format

- Promotional goods

The Project disseminated promotional goods to stakeholders throughout the Project period. The goods were all original and distributed among customs officers, clearing agents, and media to promote their understanding of the Project. People in South Sudan prefer to wear uniforms for work and for attending an event. The Project usually provided polo shirts to trainees in its closing, which increased their motivation and understanding of the Project. For example, clearing agents

use Project promotional bags for carrying tariff and HS training textbook and wear t-shirts promoting the Project activities.



Figure 3-10 Trainees wearing Project t-shirts in HS training



Figure 3-11 The clearing agents wearing Project t-shirts in JIA

3.3 Lessons Learnt

In-depth understanding of stakeholders of different financial support between training sessions in South Sudan and the third country

Payment of training allowance in the third country was possible but payment of allowance in South Sudan is impossible. Most of the training under this Project was conducted in the third country and the training allowances for participants were paid. The South Sudan customs officers complained about not receiving payment of training allowances because their training was conducted in their home country when Project activities were resumed in Juba during the latter part of the Project period. Although the cost sharing was clearly mentioned in the R/D and confirmed at the JCC earlier, some officers did not know the background and were confused. Thus, it is very important that stakeholders are informed in advance of the rules regarding payment of training allowance when training sessions are implemented in a third country and the home country.

Participation of Japanese experts in selection of trainees

C/P in cooperation with Japanese experts selected the trainees. However, there is a risk of inappropriate selection if C/P selects trainees without consultation with the Japanese experts. In particular, if C/P arbitrarily selects many trainees, their training performance becomes poor. Therefore, when the C/P's selection criteria are not clear or fair, it is desirable that Japanese experts should recommend half of the trainees using their own criteria.

Security measures of Project work space

It is critical that project implementation in a post-conflict country pays attention to security of project experts and work space. In principle, the project work space should be secured in the building of C/P. However, there could be delays or non-payment of salary of officers and office power supply gets suspended at night. It is also difficult to install CCTVs. Therefore, the selection of project work space must be carefully considered. A safe box and project equipment should be kept in hotels that JICA deems safe. It is preferable to have two places for working depending on their nature.

Remote project implementation

It is possible to operate a project remotely, even if security conditions deteriorate and the project has to conduct activities in a third country. In that case, the third country should be one that has good relationships with the project country. As regards the relationship between project experts and C/P, it is important that they closely communicate with each other, procure necessary equipment, and implement project activities.

Remote project implementation means training in a third country or Japan because it is difficult to provide hands-on assistance. However, because of constraints in budget and human resources, the amount of training in a third country or Japan might be less than in the home country. Giving

monthly assignments deliver may help overcome such constraints.

Cooperation with third-country experts and training in a third county

The EAC, of which South Sudan is a member, facilitates cooperation and various modernization efforts among its member states. The third country training and cooperation with third-country experts were effective. The cooperation with the third country gives benefit to not only South Sudan but also to other EAC member states, such as Uganda because it helps facilitate EAC activities.

Efforts to be a contracting party of HS Convention and ratify EAC-CET

The Project Purpose is to introduce HS code in South Sudan. This purpose is just the minimum requirement. To achieve further requirements, it was confirmed that an improvement of ownership of C/P would contribute to effectiveness and efficiency.

In addition, participants in the EAC-CET Seminar held in Kampala in 2018 studied concrete measures to ratify EAC-CET and a further study to ratify it started right after the Seminar. It means indicating the challenges and solutions for C/P to improve motivation for spontaneous solutions and achieve better results, such as steps to ratify EAC-CET.

4. For the Achievement of the Overall Goals after the Project Completion

4.1 Prospects to achieve the Overall Goal

The Overall Goal is defined as “Customs administration system in accordance with international standard would be established in the Republic of South Sudan (RSS) for trade facilitation globally.” The indicator is set as “Appropriate customs revenue collection by customs officers in the entire country is ensured. (Laws, regulations, manuals, handbooks are established).” The indicator is appropriate to measure the achievement of the Overall Goal and relevant to the baseline which was confirmed in the detailed survey. Compared to the start of the Project (June 2016), the political situation has improved enormously, and the Project expert team resumed its activities in Juba in September 2018. The expert team has conducted activities in the field. Thus, the Project Purpose is expected to be achieved. In addition, an appropriate duty income system has been established by customs.

4.2 Plan of Operation and Implementation Structure of the South Sudan side to achieve the Overall Goal

The following indicators were set to measure of achievement of the Project Purpose.

1. Annual reports on customs statistics at Juba HQs and JIA in accordance with HS code are issued.
2. South Sudan Customs revises Tariff Book for itself, when HS code is revised.

The second indicator is achieved and the first one is expected to be achieved after the completion of the Project. Two important assumptions need to be satisfied as of September 2019:

1. Governance and policies in RSS do not change.
2. HS Code based Tariff is approved at the parliament and implemented in RSS.

As of August 2019, the Project is to continue for Phase 2. Therefore, considering the current situation of the Project, such as achievement, important assumptions, and implementation of Phase 2, it is fair to assume that the Overall Goal will be achieved.

4.3 Recommendations for the South Sudan side

Addressing delays in salary payment

It is expected to be resolved at the earliest to maintain and improve the morale of staff.

Obtaining independent income of customs

It is highly effective to establish an independent income stream for customs. Based on the Advance

Ruling System, customs should elaborate and develop export-import statistics to meet the needs of the government and the private sector to obtain independent income.

Project implementation at frontline to transform to EAC-CET

The South Sudan customs declaration form was revised based on EAC SAD. However, local practices still continue to be used at the frontline and are unclear. There are no clear instructions and customs procedures are performed using local practices. Such local practices hinder customs modernization. It is desirable that customs procedures in line with EAC standards be introduced at the frontline.

4.4 Monitoring Plan from the end of the Project to Ex-post Evaluation

After Project (phase 1) completion to Project (phase 2) commencement: Detailed survey

Six months each after Project (phase 2) commencement: Monitoring by Project team

Three years after Project completion: Ex-post Evaluation

* * * * * End * * * * *