**International Monetary Fund - IMF
Regional Technical Assistance Center**
Building Macroeconomic Capacity in East Africa
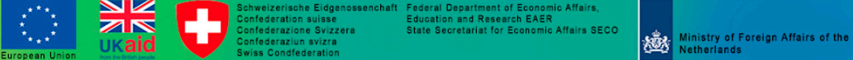
IMF East AFRITAC

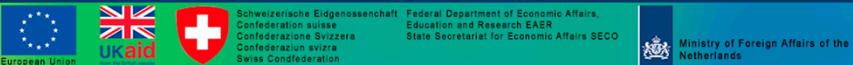# Session 3.1 – Budget Monitoring Reporting & Accounting

November 28th, 2017

Paul Seeds

Entebbe, Uganda

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## Session outline

- Different Categories of reports, documents and messages

- Data Collation, analysis and presentation

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# Different categories of reports

## Accounting, monitoring and other reports

- Accounting – general purpose reports

- Budget Execution Reports (BER)

- Use of actual outturn figures in budget estimate books

- GFS Fiscal Reports

- Arrears reporting

- Other supporting documents informing budget preparation and monitoring of budget execution

## Accounting - General purpose accounts

- Typically the annual financial statements (AFS), which are audited

- Based in international standards – International Public Sector Accounting Standards (IPSAS)

- Generally cash basis of accounting (aligned to budget) but countries planning move to accrual (Tanzania: already in process; Rwanda: preparing implementation blueprint and roadmap/plan)

- Focus is largely on financial not so much on performance of service delivery targets, outputs and outcomes

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## The core accounting statements

- Cash Basis:
  - Income and expenditure statements (primarily inflows & outflows) – ideally IPSAS2 format: Operating; Investing and Financing activities
  - Balance Sheet of (below the line) financial assets and liabilities
- Accrual Basis:
  - Performance statement (revenues and expenditures calculated on accrual principles)
  - Position Statement (full assets and liabilities: financial and non-financial)
  - Cash flow statement – IPSAS2 format, with reconciliation of movements in net working capital against deficit and net cash position
  - Movement in net worth (equity) and notes and disclosures

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## Presentation of accounting information (1)

- Consolidation of all government entities with "drill-down" to detail (Budget Estimates often lacking an overall summary statement covering all government entities – primary focus = BCG)
- Multi-dimensional presentation of performance reports, by:
  - Economic classification (aligned to GFSM2014)
  - Program (with drill down to sub-programs)
  - Agency (MDA)
  - Functional classification (government bespoke functional sectors and COFOG functional sectors)
- Zeroization of all intra-government transfers (EBUs, LGAs, etc.) + **ALL** revenues including own source revenues (and AIA) and spending therefrom
- In year reporting as well as AFS: Bi-annual Financial Statements or even quarterly (unaudited)

## Presentation of accounting information (2)

- Comparative figures: prior year actual and budget comparisons
- IPSAS2 Cashflow Statement as the link between accrual accounting under cash based budgeting
- Consistency across different reports is important
- Reconciliation and consistency with BERs and GFS statements
- Ideally a single central repository maintaining all the accounting information, e.g. IFMIS but challenge is that coverage in IFMIS is not comprehensive- have to use multiple sources
- Reconciling accrual based deficit figures with cash based deficit (cash flow statements with adjustments for non-cash economic flows)
- Clear presentation of fiscal aggregates demonstrating the fiscal principles have been met

## Presentation of accounting information (3)

- See examples of NZ financial statements

- Summary up front clearly showing the overall operating balances and use of graphic presentation... then drilling down into the detail

- Different dimensions of spending – economic and functional sector

- Note also the cash flow statements and the reconciliation for movement in non-cash economic flows – the link between cash budgeting and accrual accounting

- Also interesting to see an additional dimension – presentation of the budget "My Tax Dollar" for public to see where their tax

## Use of outturn information in estimates

- Present the last completed year's figures actual outturns in budget estimates and MTEF

- Projected figures to end of the year (for current budget year during next budget cycle)

- Information on contracts and projects to ensure all in-year and multi-year commitments are provided for in the MTEF and annual budget

- Historic cost information to assist costing of programs, sub-programs and activities in the budget

- Cross check to past expenditures to ensure adequate provision made in budgets

- Monitoring actual outturns against fiscal discipline targets: deficit; total public debt; floor on investment spending; wage bill, etc.

## Budget Execution Reports (BER) (1)

- Grouping here the formal published budget execution reports along with less formal documents used for internal decision making purposes

- Usually quarterly for broad publication and monthly for internal management purposes

- Is there a need for greater convergence of the two? Or are their respective needs distinct and separate?

- Published reports tend to be much broader and contain a detailed narrative on the state of the economy, fiscal performance, financing and debt, plus a broad outturn statement (but in less detail than required for effective monitoring)

- Second and fourth quarters represent budget execution for mid-year and end of year reviews (plus internal documents)

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## Budget Execution Reports (BER) (2)

- Required information for effective monitoring:

  - Showing detailed line items outturns against: original budget; revised budget; budget releases

  - Can show actual outturn (expenditures) and commitments against budget (total committed position) reflecting budget implementation

  - Ability to present summarized data by CoA dimension (economic item sub-chapter; program; MDA; etc.)

  - PBB Reporting (financial and non-financial) is fundamental to monitoring the implementation of the PBB

- Primary objective is to demonstrate execution of the budget and highlight problem areas requiring attention

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## Budget Execution Reports (BER) (3)

- Often data from disparate sources used (not full use of IFMIS):
  - Budget release used as a proxy for implementation
  - IFMIS is not comprehensive or transactions recorded late in system
  - Commitments only partially entered into IFMIS if at all
  - Commitments reflect the true picture of MDAs (and governments) obligations entered into, which will lead to future payments
  - PBB reporting outturns v budget is often therefore a challenge
- MDAs may monitor non-financial performance (e.g. output data) but done in an ad-hoc manner? Any standard statement which can be used to consolidate all achievements?
- Should outputs and achievement of KPIs be included in the published BER in a summary statement (highest level)?
- Consolidated financial outturn statements published?

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## Monitoring medium term budget execution

- Whilst some form of analysis may be undertaken of medium term budget implementation – tends to be less formal and not published (primary focus on in-year budget)
- Consistency of the MTEF with subsequent years' budgets?
  - Comparison of Budget year figures with prior years' Outer Years 1 & 2
  - Comparison of this year's OY 1 with last year's OY2
  - Review trend over time to indicate the reliability, consistency and credibility of the medium term projections
  - Highlight ad-hoc budgetary decisions not framed by the medium term objectives
- Should this be a formalized document?
- To whom would this data be presented? MoF? Legislature? Accounting Officers? Should it be published for all (open and full transparency)?

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# Example from BER Statement

## FISCAL RESULTS, 2010/11 – 2016/2017 (Ksh Millions)

| | 2010/11 | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16* | 2016/17 ** |
|---|---|---|---|---|---|---|---|
| A. TOTAL REVENUE | 659,603 | 748,128 | 866,505 | 974,418 | 1,106,378 | 1,219,054 | 1,400,578 |
| 1. Revenue | 621,852 | 681,766 | 775,698 | 918,990 | 1,031,248 | 1,152,875 | 1,305,794 |
| Income Tax | 272,439 | 312,463 | 373,086 | 449,590 | 508,581 | 560,665 | 625,050 |
| VAT | 171,881 | 176,386 | 184,916 | 232,630 | 259,685 | 289,213 | 339,034 |
| Import Duty | 46,072 | 51,712 | 57,650 | 67,555 | 74,048 | 79,188 | 89,943 |
| Excise Duty | 80,567 | 78,884 | 85,660 | 102,029 | 115,872 | 139,540 | 165,474 |
| Other Revenue | 50,893 | 62,320 | 74,386 | 67,185 | 73,062 | 84,269 | 86,293 |
| 2. Appropriation –in –Aid | 37,752 | 66,362 | 90,807 | 55,428 | 75,130 | 66,179 | 94,784 |
| B. EXPENDITURE & NET LENDING | 819,767 | 945,313 | 1,132,126 | 1,300,589 | 1,639,199 | 1,768,453 | 2,108,951 |
| 1. Recurrent | 584,126 | 650,414 | 816,365 | 752,502 | 860,569 | 1,014,050 | 1,178,472 |
| Wages and Salaries | 197,959 | 218,833 | 274,407 | 281,197 | 297,978 | 307,421 | 336,636 |
| Interest Payments | 78,876 | 81,913 | 121,235 | 134,821 | 171,876 | 215,329 | 271,233 |
| Domestic Interest | 71,887 | 71,873 | 110,184 | 119,193 | 139,615 | 172,857 | 212,865 |
| Foreign Interest Due | 6,989 | 10,039 | 11,051 | 15,628 | 32,261 | 42,471 | 58,368 |
| Pensions, etc | 26,670 | 26,082 | 27,611 | 30,155 | 37,508 | 53,401 | 62,933 |
| Civil Service Reform | 5 | 6 | 10 | - | | | |
| Operations & maintenance/ Others | 280,616 | 323,580 | 393,102 | 306,330 | 353,206 | 437,899 | 507,671 |
| Of which Appropriation-in-Aid | 45,691 | 61,578 | 68,551 | 28,205 | 50,566 | 45,108 | 62,842 |
| 2. Development & Net Lending | 234,566 | 294,899 | 305,978 | 319,274 | 509,713 | 453,925 | 609,710 |
| Development Projects | 183,658 | 190,116 | 186,231 | 225,850 | 278,676 | 300,686 | 362,004 |
| Appropriation-in-Aid | 48,379 | 102,144 | 117,346 | 91,239 | 228,511 | 145,071 | 239,263 |
| Payment of guaranteed loans | 2,529 | 2,639 | 2,400 | 2,185 | 2,125 | 2,167 | 2,443 |
| 3. Drought Development | 1,075 | - | - | - | 4,951 | 5,000 | - |
| 4. Transfer to County Governments | | | 9,783 | 193,390 | 229,336 | 264,039 | 284,708 |
| 5. Parliamentary Service | | | | 22,473 | 22,743 | 19,777 | 24,215 |
| 6. Judicial Service | | | | 12,951 | 11,887 | 11,662 | 11,846 |
| 7. Equalization Fund | | | | | 400 | 6,000 | 6,000 |
| D. DEFICIT EXCL. GRANTS (Commitment Basis) | (160,164) | (197,185) | (265,621) | (326,172) | (532,821) | (549,398) | (708,373) |
| E. GRANTS | 19,253 | 15,645 | 20,990 | 26,957 | 28,117 | 29,598 | 26,312 |
| F. DEFICIT INCL. GRANTS (Commitment basis) | (140,910) | (181,540) | (244,631) | (299,214) | (504,703) | (519,801) | (682,061) |
| G. ADJUSTMENT TO CASH BASIS | 20,765 | 3,752 | (12,553) | (8,505) | 33,129 | 45,231 | (15,194) |
| H. DEFICIT INCL. GRANTS (cash basis) | (120,145) | (177,788) | (257,184) | (307,720) | (471,574) | (474,570) | (697,255) |
| I. FINANCING | 120,145 | 177,788 | 257,184 | 307,720 | 471,574 | 474,570 | 697,255 |
| Foreign Financing | 28,602 | 112,575 | 85,306 | 104,726 | 217,479 | 269,924 | 385,745 |
| Other Domestic Financing | 1,160 | 1,813 | 2,102 | 1,267 | 2,992 | 2,389 | 1,751 |
| NET DOMESTIC FINANCING | 90,383 | 63,400 | 169,776 | 201,727 | 251,102 | 202,257 | 309,760 |
| Of which Sovereign Bond Deposits | - | - | - | - | 140,509 | - | - |

# Example from BER Statement

| In Percentage of GDP | | | | | | | |
|---|---|---|---|---|---|---|---|
| A. TOTAL REVENUE | 19.13 | 18.73 | 19.24 | 19.20 | 18.98 | 18.73 | 18.16 |
| 1. Revenue | 18.04 | 17.07 | 17.23 | 18.11 | 17.69 | 17.71 | 16.93 |
| Income Tax | 7.90 | 7.82 | 8.28 | 8.86 | 8.73 | 8.61 | 8.11 |
| VAT | 4.99 | 4.42 | 4.11 | 4.58 | 4.46 | 4.44 | 4.40 |
| Import Duty | 1.34 | 1.29 | 1.28 | 1.33 | 1.27 | 1.22 | 1.17 |
| Excise Duty | 2.34 | 1.97 | 1.90 | 2.01 | 1.99 | 2.14 | 2.15 |
| Other Revenue | 1.48 | 1.56 | 1.65 | 1.32 | 1.25 | 1.29 | 1.12 |
| 2. Appropriation –in –Aid | 1.10 | 1.66 | 2.02 | 1.09 | 1.29 | 1.02 | 1.23 |
| B. EXPENDITURE & NET LENDING | 23.78 | 23.67 | 25.14 | 25.63 | 28.13 | 27.17 | 27.35 |
| 1. Recurrent | 16.94 | 16.28 | 18.13 | 14.83 | 14.77 | 15.58 | 15.28 |
| Wages and Salaries | 5.74 | 5.48 | 6.09 | 5.54 | 5.11 | 4.72 | 4.37 |
| Interest Payments | 2.29 | 2.05 | 2.69 | 2.66 | 2.95 | 3.31 | 3.52 |
| Domestic Interest | 2.09 | 1.80 | 2.45 | 2.35 | 2.40 | 2.66 | 2.76 |
| Foreign Interest Due | 0.20 | 0.25 | 0.25 | 0.31 | 0.55 | 0.65 | 0.76 |
| Pensions | 0.77 | 0.65 | 0.61 | 0.59 | 0.64 | 0.82 | 0.82 |
| Civil Service Reform | 0.00 | 0.00 | 0.00 | | | | |
| O &M/ Others | 8.14 | 8.10 | 8.73 | 6.04 | 6.06 | 6.73 | 6.58 |
| of which Appropriation-in-Aid | 1.33 | 1.54 | 1.52 | 0.56 | 0.87 | 0.69 | 0.81 |
| 2. Development & Net Lending | 6.80 | 7.38 | 6.79 | 6.29 | 8.75 | 6.97 | 7.91 |
| Development Projects | 5.33 | 4.76 | 4.14 | 4.45 | 4.78 | 4.62 | 4.69 |
| Appropriation-in-Aid | 1.40 | 2.56 | 2.61 | 1.80 | 3.92 | 2.23 | 3.10 |
| Payment of guaranteed loans | 0.07 | 0.07 | 0.05 | 0.04 | 0.04 | 0.03 | 0.03 |
| 3. Drought Expenditures | 0.03 | - | - | - | 0.08 | 0.08 | |
| 4. Transitional Transfer to County | - | - | 0.22 | 3.81 | 3.93 | 4.06 | 3.69 |
| 5. Parliamentary Service | - | - | - | 0.44 | 0.39 | 0.30 | 0.31 |
| 6. Judicial Service | - | - | - | 0.26 | 0.20 | 0.18 | 0.15 |
| 7. Equalization Fund | - | - | - | - | 0.01 | 0.09 | 0.08 |
| D. DEFICIT EXCL. GRANTS (Commitment Basis) | (4.65) | (4.94) | (5.90) | (6.43) | (9.14) | (8.44) | (9.19) |
| E. GRANTS | 0.56 | 0.39 | 0.47 | 0.53 | 0.48 | 0.45 | 0.34 |
| F. DEFICIT INCL. GRANTS (Commitment basis) | (4.09) | (4.54) | (5.43) | (5.90) | (8.66) | (7.99) | (8.85) |
| G. ADJUSTMENT TO CASH BASIS | 0.60 | 0.09 | (0.28) | (0.17) | 0.57 | 0.69 | (0.20) |
| H. DEFICIT INCL. GRANTS (cash basis) | (3.48) | (4.45) | (5.71) | (6.06) | (8.09) | (7.29) | (9.04) |
| I. FINANCING | 3.48 | 4.45 | 5.71 | 6.06 | 8.09 | 7.29 | 9.04 |
| Foreign Financing | 0.83 | 2.82 | 1.89 | 2.06 | 3.73 | 4.15 | 5.00 |
| Other Domestic Financing | 0.03 | 0.05 | 0.05 | 0.02 | 0.05 | 0.04 | 0.02 |
| NET DOMESTIC FINANCING | 2.62 | 1.59 | 3.77 | 3.98 | 4.31 | 3.11 | 4.02 |
| Of which Sovereign Bond Deposits | - | - | - | - | 2.41 | - | - |
| Others | - | - | - | - | 1.90 | - | - |
| Memorandum Item: | | | | | | | |
| Nominal GDP at Market price (Kshs. million) | 3,447,610 | 3,994,393 | 4,503,257 | 5,073,777 | 5,828,115 | 6,508,084 | 7,710,947 |

Note: * indicate Preliminary results

## Reporting of Payment Arrears

- Under cash based accounting do not have full aged analysis profile of liabilities from the system

- Under accrual accounting should have Accounts Payable (AP) with all due dates and therefore disclosed more transparently

- Arrears an indication of problems throughout the whole PFM cycle

- Arrears should be disclosed in budget along with a *credible* clearance strategy - Often "arrears should be first call in budget funds"

- This is not realistic if budget funds are wholly inadequate for clearance of arrears as well as implementing the planned budget activities

- Arrears impacts on ability to implement the budget as planned and distort the real deficit position

- Need to closely monitor arrears to determine if there is a growing problem – quarterly reporting not just at year end

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## GFS Fiscal Reporting

- Four core summary statements
  - Operations (performance statement)
  - Other economic flows (revaluations and other changes in volume)
  - Balance Sheet (position statement)
  - Statement of sources and uses of funds
  - Plus changes in net worth and statement of contingent liabilities

- 9 core detailed statements: (detailing stock positions, transactions and other economic flows)

- Convergence between IPSAS and GFSM - But:
  - Challenges when IFMIS not comprehensive and data collated separate sources
  - GFSM based on accrual concepts so requires additional information to that contained in cash based AFS/Reports; and includes Monetary (cash) and non-monetary transactions (economic flows)
  - Leading to consistency and reconciliation issues

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## Other supporting documents/information

- Monitoring progress on procurement plans and work plans – should plans be updated during the year? Mid-year review or quarterly?

- Budget release information and utilization of budget releases (separate from cash ceilings)

- Review (%) of budget released and utilization (%) of budget releases

- Information on contracts and large projects:

  - Updated implementation (and payment) schedules recorded and committed;

  - Contract variations updated and committed accordingly;

  - Adjustments incorporated into updated budget releases and cash flow forecasts

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# Data collation analysis and presentation

## Multi-dimensional CoA (1)

- Sound CoA structure critical to multi-dimensional analysis
- Ability to "slice and dice" the transaction data and present in multitude of formats, groupings, summaries, etc.
- Shared CoA for consistency throughout whole cycle: planning, budgeting and reporting & accounting
- Typical segments:
  - Administrative segment (organizational dimension)
  - Funding Segment (Source of funds)
  - Economic Item (category and nature of expenditure )
  - Program, sub-program, activity segment (purpose of spending)
  - Geographical segment (beneficiary region of spending)
  - Plus mapped codes: COFOG; Priorities, etc.

## Multi-dimensional CoA (2)

- CoA one of the core configurations in the IFMIS and other systems

- Based on and supports standards:
  - Government Financial Statistics Manual 2014 (GFSM2014)
  - International Public Sector Accounting Standard (IPSAS)
  - Classification by Function Of Government (COFOG)

4/23/2018

## Supporting systems (1)

- Different countries operate different module configurations

- IFMIS covers budget formulation and budget execution:

  - Examples budget modules – Oracle Financials Planning and Budgeting System (PBS)

- IFMIS covers the Treasury operations but separate software for budgeting

  - Examples of separate budget software: Hyperion and Oracle EBS; Isidore and Epicor;

- Rwanda bespoke systems – integrated budgeting and accounting

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## Supporting systems (2)

- Usually separate planning software, separate projects databases, e.g. ePROMIS in Kenya

- Contracts database:

  - Do we have a comprehensive database of all contracts?

  - Updated regularly to reflect contract variations and rate of implementation?

  - Interfaced with IFMIS to update in-year and multi-year commitments?

- Do we maximize the use of information in IFMIS? Avoiding ad-hoc information sources?

- Is IFMIS comprehensive i.e. the sole central repository for all financial information?  "One version of the truth"?

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## Supporting systems (3)

- Can IFMIS incorporate non-financial information or is it necessary to combine this information from other systems?

- Business intelligence tools can assist by combining information from different databases

- Provides all the necessary reports

- PBB reporting and all other monitoring reports?

## Non-financial performance

- Performance against (SMART) KPIs, outputs and outcomes

- At what level is performance measured? Do we need to go down to activity level? Greater focus on program and sub-program (outcome information)

- Performance data recorded in IFMIS or other (planning) software?

- Business Intelligence (BI) tools can pull together the financial and non-financial data from different sources

- How frequently do we measure and record? Is quarterly adequate?

- Who is responsible for recording and reporting non-financial information?
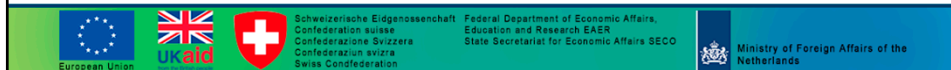
## Key messages

- Achievements against MTEF, Budget, Sector plans, NDPs strategic objectives and goals

- Achievement against KPIs – poverty reduction, employment creation, rural development, economic development, exports, etc.

- What has been actually collected and spent compared against budget (efficiency and compliance)

- Trends reflecting areas of improvements over the years – better targeted expenditures, improved collections of revenues, stabilization of borrowing, reduction in volume and size of budget revisions, etc.

## Key messages for internal managers

- Progress on implementation and identification of bottlenecks and delays
- Executive Information Systems with graphical dashboard presentations high level overview – many messages delivered in brief with ability to drill down
- For example figures on cash funds, budget availability and savings, items likely to require additional budget funds, etc.
- Which programs are performing well and delivering against outputs and outcomes, which are underperforming and may need to be contracted, discontinued or replaced
- Not just income and expenditure – need to monitor assets and liabilities, including contingent liabilities:
- Condition of assets and decisions on replacement
- Growing stock of liabilities, including payment arrears, an indication of issues and problems in the PFM cycle
- Being accountable for the net worth of entities, maximizing returns on investment – are all investments providing a positive economic return?

## Audiences

- Legislature and cabinet

- Ministry of Finance Treasury (for management purposes)

- Senior management of Ministries Departments and Agencies (MDAs) – Accounting Officers, etc.

- Program managers, budget holders, spending

- Lenders and IFIs (e.g. IMF and WB)

- Other development partners (DPs) – who may require their own reporting format

- Citizens – the public: we have a citizens budget (easy to digest) but do we have a similar publication to summarize the Annual Financial Statements?

- Civil Society Organizations (CSOs), etc.
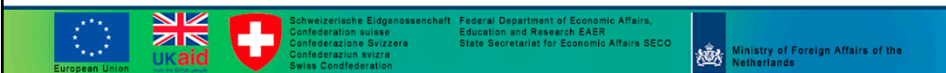
## Publishing and presentation of materials

- Heavy reliance on paper but also publishing on web

- Web publication is important – provides wide availability of documents, e.g. to the public – it is a key element in fiscal transparency

- Web data can be more easily analyzed from its electronic format; it can provide summaries for high level oversight with the backing data to be able to delve more deeply into the figures

- Data should be in a reusable format, e.g. Excel. text, etc. Preferably not a scanned "picture" in pdf format. A pdf created from an MS Office file can be converted back again, a scanned picture cannot

- Dashboard – summary information with drill-down capabilities – NZ website shows some of these features on drilling down

## Publishing and presentation of materials

- Traits of good presentation hold good for both hard and soft copies: orderly; intuitive; easy to use and find way around the documents

- Infographics – Instant image (message) created pulling user in to enquire further

- avoid data overload – imparting the key high level messages but giving access to detail

- Web pages optimized for use on mobile phones and tablets as well as computers – broadening the coverage to the public

- Are web based reports up to date? Maybe started well and then tailed off? Who is responsible for publishing on the web?

- Concerns over publishing unaudited figures – can always state that the figures are unaudited to make this clear to users of the information

## My Tax Dollars (Example from NZ)

**The amount I pay in income tax per year is approximately $8,020**
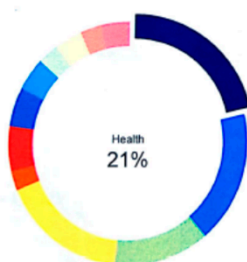
| | |
|---|---|
| Health | $1,705 |
| Education | $1,396 |
| Social Security and Welfare* | $1,037 |
| New Zealand Superannuation* | $1,366 |
| Housing Related Benefits* | $209 |
| Core government services | $478 |
| Finance Costs | $349 |
| Law and order | $408 |
| Transport and communications | $229 |
| Economic and industrial services | $299 |
| Defence | $229 |
| Other | $309 |

Health 21%

**9% of tax payers are like me with annual taxable income between $40,001 - $50,000 and paying a total of 7% of the income tax received by the Crown.**
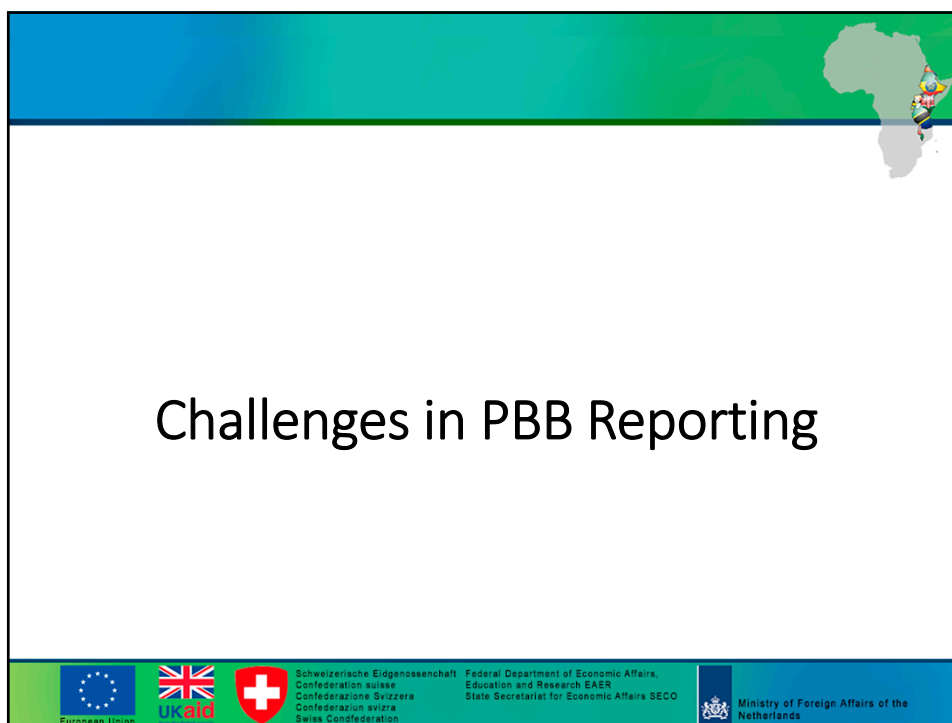
# Challenges in PBB Reporting

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## Challenges in PBB Reporting

- ESAAG meeting 2016 – expressed challenges and difficulties in PBB reporting
- Are the KPIs smart and measurable? Can we measure actual outputs and outcomes
- Who/how are they recorded?
- Can we reliably allocate all costs to program:
  - Payroll costs (staff allotted against programs or departments? Allotted correctly?)
  - Have we broken out of mold – analyzing costs by program rather than department
  - Central procurement – how to allocate to sub-programs
  - Shared costs – how to allocate to sub-programs

## Challenges in PBB Reporting - Systems

- CoA fully supporting all needs of PBB – financial and non-financial classifications?

- Ability to define bespoke KPIs – units of measure in IFMIS or associated system?

- Issues of how this data is recorded, stored and presented in the reports (budget execution as well as preparation)?

- Have the right tools and skill to design the PBB reports

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Confederation suisse                        Education and Research EAER
Confederazione Svizzera              State Secretariat for Economic Affairs SECO
Confederaziun svizra
Swiss Condfederation

European Union   UKaid   Ministry of Foreign Affairs of the Netherlands

# Any Questions, comments or feedback?

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# Thank you

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