

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF MOZAMBIQUE

AND

THE BAILIWICK OF JERSEY

**REGARDING THE REPATRIATION AND MANAGEMENT OF CERTAIN
FORFEITED ASSETS**

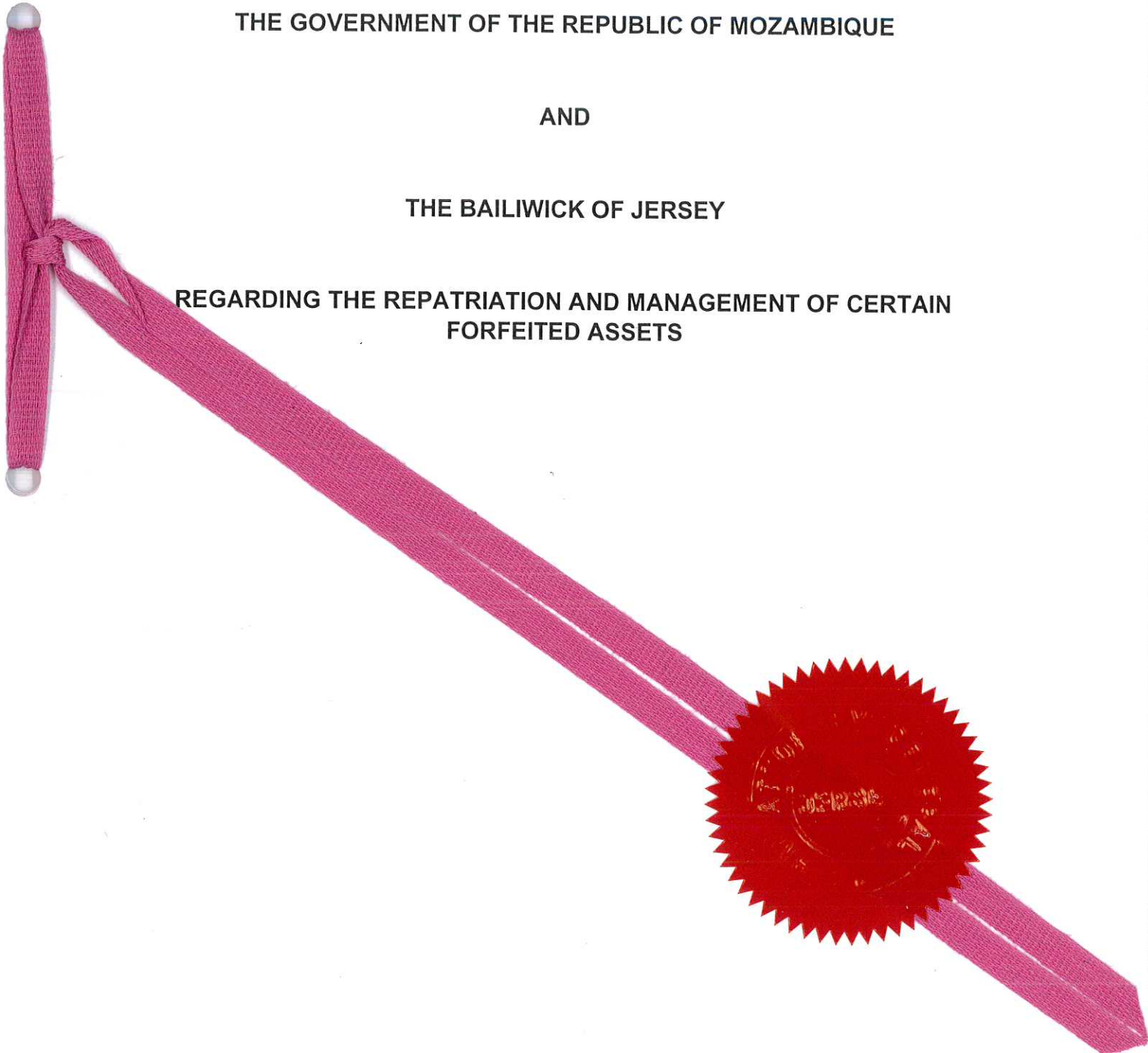


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1. The Government of the Republic of Mozambique and the Bailiwick of Jersey (the '**Participants**');
2. **Welcoming** their cooperation in the fight against corruption at domestic and international levels;
3. **Whereas** it was identified that Carlos Fragoso, a Mozambican national, had received bribes while he held senior positions within the Mozambican civil service between 1987 and 2003;
4. **Whereas** it was established that trusts settled for the benefit of Fragoso and his family controlled bank accounts which contained bribes or other instruments of corruption, which were the product of Fragoso's misconduct in a public office in Mozambique;
5. **Whereas** the Attorney General applied to the Royal Court of Jersey for an order under the Forfeiture of Assets (Civil Proceedings) (Jersey) Law 2018 for the forfeiture of assets held by the Zedra Trust Company, as Trustees of the Tolvex Trust, which was settled by Fragoso;
6. **Whereas** the Royal Court of Jersey granted the Forfeiture Order on 24 May 2023;
7. **Whereas** the forfeited assets were paid into the Criminal Offences Confiscation Fund pursuant to orders of the Royal Court of Jersey;
8. **Now, therefore**, have decided as follows:

PARAGRAPH 1

DEFINITIONS

1. For the purposes of this Memorandum the following terms will have the following meanings:

'the 2018 law' means the Forfeiture of Assets (Civil Proceedings) (Jersey) Law 2018;

'Competent Authority' in relation to either Participant has the meaning set out in Paragraph 4;

'Forfeited Assets' means assets held in the Criminal Offences Confiscation Fund in respect of the assets subject to the Act of the Royal Court of Jersey dated 24 May 2023 in respect of the account held at Barclays Bank PLC in the name of the Tolvox Trust, which at 29 February 2024, amounted to £859,537;

'Implementing Authority' in relation to any Participant has the meaning set out in Paragraph 5;

'Ineligible expenditure' means any expenditure that does not fall within Paragraph 3(2) or any expenditure that would fall within Paragraph 3(3) to (5);

'Projects' means the projects set out in Paragraph 6.

'SERNIC agents' mean agents from the Mozambique National Criminal Investigation Service.

PARAGRAPH 2

GENERAL PRINCIPLES

1. The Participants confirm their intention to maintain a fruitful co-operation based on trust and respect in order to enable to a transparent and efficient repatriation to the Government of Mozambique and disposition of the Forfeited Assets for the benefit of the people of Mozambique.
2. The implementation of this Memorandum by the Participants will be guided by the principle of ethics, mutual respect and co-operation.
3. The Participants will maintain regular exchanges of information and engage constructively in carrying out their respective activities under this Memorandum.

PARAGRAPH 3

SCOPE

1. This Memorandum sets out the basis and mechanisms for the transfer to and disposition and management of the Forfeited Assets by the Government of the Republic of Mozambique for the benefit of the people of Mozambique.
2. The Forfeited Assets will be utilised by the Government of the Republic of Mozambique exclusively for the purpose of financing the Projects (as set out in Paragraph 6 and further described in Schedules 2 and 3) and the payment of fees of the Independent Auditor (as provided in Paragraph 8).

3. The Forfeited Assets will not be used to fund any financial commitment in relation to the Projects that arose prior to the entry into effect of this Memorandum ('Legacy Debts').
4. None of the Forfeited Assets may be disbursed, expended or used for the benefit of any of the alleged perpetrators of or participants in the offences or related conduct giving rise to the forfeiture; the family members, heirs, assigns, successors, privies, corporations, trusts, or legal entities of such alleged perpetrators or participants; or any person or entity barred from contracting with any Participant or International Financial Institution or from otherwise undertaking projects in Mozambique.
5. The Forfeited Assets will not be used to pay unspecified or contingent fees of any sort.

PARAGRAPH 4

COMPETENT AUTHORITIES

1. The Competent Authority for the Government of the Republic of Mozambique will be the Honourable Attorney General of the Republic of Mozambique or a person designated by the Honourable Attorney General of the Republic of Mozambique for such purpose.
2. The Competent Authority for the Bailiwick of Jersey will be H.M. Attorney General for the Bailiwick of Jersey or a person designated by H.M. Attorney General for the Bailiwick of Jersey for such purpose.

PARAGRAPH 5

IMPLEMENTING AUTHORITIES

1. The Implementing Authority for this Memorandum for the Government of the Republic of Mozambique will be the Honourable Attorney General of the Republic of Mozambique or a person designated by the Honourable Attorney General of the Republic of Mozambique for such purpose.
2. The Implementing Authority for the Bailiwick of Jersey will be H.M. Attorney General for the Bailiwick of Jersey, or a person designated by H.M. Attorney General for the Bailiwick of Jersey for such purpose.

PARAGRAPH 6

THE PROJECTS

1. The Forfeited Assets will be used to assist the Republic of Mozambique in delivery of their agenda to combat financial crime.
2. A proportion representing approximately 92% of the Forfeited Assets to be shared will be used to develop and expand the facilities of the Central Office for Asset Recovery, the Central Office for Combatting Corruption, and the Asset Management Office of the Republic of Mozambique. The specific refurbishment and asset requirements to be funded by the Forfeited Assets are described in Schedule 2.

3. A proportion representing approximately 7% of the Forfeited Assets to be shared will be used by the Attorney General's Office to strengthen the capacity of the Public Prosecutors and SERNIC agents in handling international cooperation related to criminal matters by way of the provision of a five day training course for sixty trainees from all eleven provinces of Mozambique. The costs to be funded by the Forfeited Assets are described in Schedule 3.
4. A proportion representing approximately 1% of the Forfeited Assets to be shared will be used by the Attorney General's Office to pay the costs associated with the Independent Auditor engaged to produce a report in respect of the utilisation of the Forfeited Assets on the Projects, as described in Paragraph 8.

PARAGRAPH 7

IMPLEMENTATION OF THE PROJECTS

1. The Implementing Authority for the Government of the Republic of Mozambique will:
 - a. Ensure that the Forfeited Assets are applied to the Projects;
 - b. Fully implement all provisions of this Memorandum;
 - c. Appoint an Independent Auditor in accordance with Paragraph 8;
 - d. Produce a final public report on the expenditure of the Forfeited Assets, within three (3) months of final expenditure of the Forfeited Assets, which will append the Independent Auditor's report.

PARAGRAPH 8

MONITORING OF THE PROJECT

1. An Independent Auditor will be engaged by the Implementing Authority for the Government of the Republic of Mozambique to produce a report in respect of the utilisation of the Forfeited Assets.
2. Upon the signing of this Memorandum, the Implementing Authority for the Government of the Republic of Mozambique will initiate procedures for the selection of an Independent Auditor. The selection will be subject to the prior approval of the Competent Authorities of each of the Participants and an applicant will not be eligible for selection if any Participant disapproves.
3. Reasonable fees of the Independent Auditor will be paid out of the Forfeited Assets.
4. Neither the engagement nor the auditing activity of the Independent Auditor will create any other financial commitments by the Participants.

PARAGRAPH 9

TRANSPARENCY AND INFORMATION

1. The Participants will have access to all Project related documents on request.
2. The Participants may publish this Memorandum and the Reports resulting from this Memorandum on relevant pages of the Participants' website.
 - a. For the Government of the Republic of Mozambique this will be www.pgr.gov.mz, www.mef.gov.mz and www.gga.gov.mz
 - b. For the Bailiwick of Jersey, this will be the International mutual legal assistance page (Law Officers' Department) of gov.je.
3. Disclosures of information not contemplated by this Memorandum are subject to the Participants' laws and policies on access to information.
4. The Participants will use reasonable endeavours to share in advance, and where appropriate, seek to approve joint wording of any press release and/or public statements prior to their release to the media or other external sources.

PARAGRAPH 10

TRANSFER OF THE FORFEITED ASSETS TO THE GOVERNMENT OF THE REPUBLIC OF MOZAMBIQUE

1. The Bailiwick of Jersey will deduct £30,000 representing Jersey's costs and expenses incurred respect of the Forfeited Assets and transfer the balance of the Forfeited Assets (including accrued interest) to the Treasury Single Account managed by the National Treasury Directorate within the Ministry of Economy and Finance for the Government of Mozambique, within fourteen (14) days following the signature of this Memorandum by both Participants.

PARAGRAPH 11

DISBURSEMENT AND MANAGEMENT OF THE FORFEITED ASSETS BY THE GOVERNMENT OF THE REPUBLIC OF MOZAMBIQUE

1. The Participants understand that in accordance with the terms of this Memorandum, the responsibility for the use and management of the Forfeited Assets is with the Government of the Republic of Mozambique.
2. After the Forfeited Assets have been transferred to the Treasury Single Account as referred to in Paragraph 10, the Ministry of Economy and Finance will transfer the funds to the Central Office for Asset Recovery, the Central Office for Combatting Corruption, the Asset Management Office and the Attorney General's Office in accordance with Schedule 1, within fourteen (14) days of receipt of the Forfeited Assets.
3. In the event that there are any Forfeited Assets remaining after the Projects have been completed and the payment made for the Independent Auditor, such assets will be transferred to the Implementing Authority for the Republic of Mozambique to use for the purposes of delivery of their agenda to combat financial crime.

PARAGRAPH 12
DISCLOSURE OF THIS MEMORANDUM

1. This Memorandum will be a public document.

PARAGRAPH 13
ANTI CORRUPTION

1. The Participants will to combine their efforts to fight against corruption in connection with the Projects and the Forfeited Assets and warrant to each other that no offer, donation, payment, remuneration or advantage in any form whatsoever that may be considered as an illicit act or a form of corruption, has been or will be granted to anyone, directly or indirectly, with the aim of obtaining a benefit in relation to the Project, the Forfeited Assets or this Memorandum.
2. The Government of the Republic of Mozambique will inform the Attorney General of Jersey immediately in the event that any credible allegation or other indication of fraud or corruption in connection with the Projects, the Forfeited Assets or this Memorandum comes to its attention.
3. The Government of the Republic of Mozambique will:
 - (a) take timely and appropriate action to investigate such allegations or other indications;
 - (b) report to the Attorney General of Jersey regularly on the progress of such investigations and, promptly after their conclusion, on its findings and the actions the Government of the Republic of Mozambique takes in response to the findings; and
 - (c) in the event that the investigation substantiates that fraud or corruption has occurred, promptly reimburse the Treasury Single Account held at the Ministry of Economy and Finance in full for any funds that may have been lost, misappropriated or inappropriately disbursed, expended or used and take such other action as may be necessary or appropriate to remedy the damage caused by the fraudulent or corrupt act(s).
4. The Implementing Authority for the Republic of Mozambique will include anti-corruption commitments in all contracts and sub-contracts relating to the Project. Such commitments will provide that in the event of any breach, the relevant contract or sub-contract will be voidable at the absolute discretion of the Implementing Authority for the Republic of Mozambique.

PARAGRAPH 14
SETTLEMENT OF DIFFERENCES

1. Differences or disagreement arising out of the interpretation, operation or implementation of this Memorandum will be settled amicably through consultation among the Participants.

PARAGRAPH 15

AMENDMENT

1. This Memorandum may be amended by written consent of the Participants at any time.

PARAGRAPH 16

COMMUNICATIONS AND POINTS OF CONTACT

1. Notices among the Participants under this Memorandum will be in writing and will be communicated to the points of contact for the Competent Authorities and Implementing Authorities as set forth herein:
2. The points of contact are:
 - a. For the Republic of Mozambique

Office: The Honourable Attorney General
Address: Av. Vlademir Lenine, No. 121
Maputo City
Mozambique

Email: pgr@pgr.gov.mz
Telephone: +258 821304307; 21304303/4

- b. For the Bailiwick of Jersey

Office: H.M. Attorney General
Address: Morier House
Halkett Place
St Helier
Jersey
JE1 1DD

Email: enquiries@lawofficers.je
Telephone: +44 1534 441 225

PARAGRAPH 17

FINAL PROVISIONS

1. This will come into effect upon signature of all the Participants.
2. This Memorandum will continue to have effect until the final report as set out at Paragraph 7(1)(d) has been provided to the Competent Authority for the Bailiwick of Jersey.
3. This Memorandum is intended solely for the purposes of mutual assistance, understanding and co-operation amongst the Participants. It does not give rise to any right on the part of any private person and is not intended to benefit third Participants.

IN WITNESS WHEREOF, the undersigned being duly authorised, have signed this Memorandum in two (2) original texts, in the English language and two (2) original texts in the Portuguese language.

Signed at *St Helier, Jersey* on this *7th* day of *May* 2024
FOR THE BAILIWICK OF JERSEY



MARK TEMPLE

His Majesty's Attorney General for Jersey

Signed at *Jersey* on this *07* day of *May* 2024
FOR THE GOVERNMENT OF THE REPUBLIC OF MOZAMBIQUE



ALBERTO PAULO

Honourable Vice Attorney General of the Republic of Mozambique

SCHEDULE 1
DISTRIBUTION OF FORFEITED ASSETS

Recipient of Funds	Mozambique metical (MT)*
Central Office for Asset Recovery	24,057,000
Central Office for Combatting Corruption	30,211,000
Asset Management Office	7,160,000
Attorney General's Office	5,777,176
Grand Total (MT)	67,205,176
Grand Total (GBP)	829,537

*It is noted that the exact amount may alter depending on exchange rates at the date of transfer.

SCHEDULE 2

PROJECT DESCRIPTION

Refurbishment and asset requirements of the Central Office for Asset Recovery, the Central Office for Combatting Corruption and the Asset Management Office

The Government of the Republic of Mozambique have established the Central Office for Asset Recovery, and the Central Office for Combating Corruption under the Attorney General's Office of Mozambique, and the Asset Management Office under the Ministry of Economics and finance.

The Forfeited Assets will be applied to refurbish or acquire assets for use by the above organisations.

An estimate for the planned expenditure in relation to these assets is set out below.

1. Central Office for Asset Recovery

The Central Office for Asset Recovery (GCRA), which succeeded the Multidisciplinary Asset Recovery Team, was established by Law No. 13/2020 on 23 December 2020. It is responsible for the identification, tracing, seizure and recovery of assets related to illicit or criminal activity.

The Forfeited Assets will be applied for the benefit of the Central Office for Asset Recovery through the refurbishment and purchasing of additional facilities, as follows:

Goods and/or services	Units	Unit Price	Total cost:
General rehabilitation of facilities	1	8,276,961.07	8,276,961.07
Multifunctional printers	4	73,000.00	292,000.00
Photography machines	3	35,000.00	105,000.00
Paper shredders	6	14,200.01	85,200.06
L-type desks	5	32,355.01	161,775.05
Island-type Office Desk	4	28,302.01	113,208.04
L-type chair (Special)	1	28,201.01	28,201.01
Chairs	16	8,404.02	134,464.32
Lockers	5	15,202.00	76,010.00
Sub-Total			9,272,819.55

Goods and/or services	Units	Unit Price	Total Price
Double cab vehicles, 4x4	6	2,464,000.00	14,784,000.00
Sub-Total			14,784,000.00
GCRA's partial total			24,056,819.55

2. Central Anti-Corruption Bureau

The Central Anti-Corruption Bureau was established following the approval of Law no. 6/2004, of 17 June 2004. The Bureau is subordinated to the Attorney General of Mozambique with jurisdiction throughout the country.

Goods and/or services	Units	Unit Price	Total Price
I - Gaza Province Anti-Corruption Office			
Office furniture	1	1,495,000.00	1,495,000.00
IT equipment (computers)	9	66,816.00	601,344.00
IT equipment (printers)	8	87,292.54	698,340.32
Audiovisual equipment (Professional photo camera)	1	150,000.00	150,000.00
Refurbishment of residences (various furniture)	4	1,000,000.00	4,000,000.00
Sub-Total (Gaza)			6,944,684.32
II - Cabo Delgado Province Anti-Corruption Office			
Office furniture	1	1,495,000.00	1,495,000.00
IT equipment (computers)	9	66,816.00	601,344.00
IT equipment (printers)	8	87,292.54	698,340.32
Audiovisual equipment (Professional photo camera)	1	150,000.00	150,000.00
Refurbishment of residences (various furniture)	4	1,000,000.00	4,000,000.00
Sub-Total (Cabo Delgado)			6,944,684.32
III - Central Anti-Corruption Bureau			
IT equipment (laptops)	10	66,816.00	668,160.00
IT equipment (desktops - desk)	10	87,292.54	872,925.40
Sub-Total (Central)			1,541,085.40
Sub-Total partial			15,430,454.04

Goods and/or services	Units	Unit Price	Total Price
I - Gaza Province Anti-Corruption Office			
Purchase of rolling stock (motorbikes)	1	160,000.00	160,000.00
Purchase of rolling stock (4x4 vehicles)	2	2,410,000.00	4,820,000.00
Sub-Total (Gaza)			4,980,000.00
II - Cabo Delgado Province Anti-Corruption Office			
Purchase of rolling stock (motorbikes)	1	160,000.00	160,000.00
Purchase of rolling stock (4x4 vehicles)	2	2,410,000.00	4,820,000.00
Sub-Total (Cabo Delgado)			4,980,000.00
III - Manica and Niassa Provinces Anti-Corruption Office			
Purchase of rolling stock (4x4 vehicles)	2	2,410,000.00	4,820,000.00
Sub-Total (Manica e Niassa)			4,820,000.00
Partial sub-total			14,780,000.00
GCCC's Partial Total			30,210,454.04

3. Asset Management Office

The Asset Management Office (GGA) was established by Law no. 13/2020, on 23 December 2020. The Office oversees the management of assets seized or recovered in the course of national proceedings or as a result of international cooperation. The office is responsible to the Ministry of Economics and finance.

Goods and/or services	Units	Unit Price	Total Price
IT equipment (desktop computers and desk)	13	62,500.00	812,500.00
IT equipment (computers - laptops)	4	48,000.00	192,000.00
Printers	6	38,000.00	228,000.00
Photocopying machines	2	305,300.01	610,600.02
Photography machines	2	35,000.00	70,000.00
Paper shredders	2	14,200.01	28,400.02
L-type desks	5	32,355.01	161,775.05
Island-type Desk Offices	4	28,302.01	113,208.04
L-type chair (Special)	1	28,201.01	28,201.01
Chairs	16	8,404.02	134,464.32
Lockers	5	15,202.00	76,010.00
Jamps	2	2,222.01	4,444.02
Sub-Total partial			2,459,602.48

Goods and/or services	Units	Unit Price	Total Price
Purchase of rolling stock (4x4 vehicles)	2	2,350,000.00	4,700,000.00
Partial sub-total			4,700,000.00
GGA's Partial Total			7,159,602.48

SCHEDULE 3

PROJECT DESCRIPTION

Training in International Legal and Judicial Cooperation in Criminal Matters

Training will be provided to strengthen the Public Prosecutions capacity in handling international cooperation related to criminal matters. The training will take place in the three (3) regions of the country, namely the North, Centre and South, and will benefit 60 trainees from all eleven provinces of the country. This training will last five (5) days, with costs estimated at around 4,883,536.00mt.

The estimated breakdown of costs is below.

TRAINING IN INTERNATIONAL LEGAL AND JUDICIAL COOPERATION IN CRIMINAL MATTERS										
TRAVELLING TO NAMPULA PROVINCE										
TRAINERS										
No.	Beneficiaries	Daily allowances					Total allowances payable	Flight tickets	Total amount of travelling in MT	
		Daily	50%	No. of days at 100%	Total of 100%	No. Of days at 30%				Total of 30%
1	Public Prosecutor	6,000.00	3,000.00	4	36,000.00	1	2,700.00	50,266.00	88,966.00	
2	Officer from SERNIC ¹	6,000.00		4	24,000.00	1	1,800.00	37,918.00	63,718.00	
3	Technician of the AGO's Cooperation Office	6,000.00		4	24,000.00	1	1,800.00	37,918.00	63,718.00	
4	Technician of the AGO's Cooperation Office	6,000.00		4	24,000.00	1	1,800.00	37,918.00	63,718.00	
5	Logistics Officer	6,000.00		4	24,000.00	1	1,800.00	37,918.00	63,718.00	
SUBTOTAL					132,000.00		9,900.00	201,938.00	343,858.00	

¹ National Criminal Investigation Service

TRAVELLING TO SOFALA PROVINCE

TRAINERS

1	Public Prosecutor	6,000.00	3,000.00	4	36,000.00	1	2,700.00	38,700.00	63,591.00	102,291.00
2	Officer from SERNIC	6,000.00		4	24,000.00	1	1,800.00	25,800.00	25,577.00	51,377.00
3	Technician of the AGO's Cooperation Office	6,000.00		4	24,000.00	1	1,800.00	25,800.00	25,577.00	51,377.00
4	Technician of the AGO's Cooperation Office	6,000.00		4	24,000.00	1	1,800.00	25,800.00	25,577.00	51,377.00
5	Logistics Officer	6,000.00		4	24,000.00	1	1,800.00	25,800.00	25,577.00	51,377.00
SUBTOTAL					132,000.00		9,900.00	141,900.00	165,899.00	307,799.00

TRAVELLING TO NAMIPULA PROVINCE

TRAINEES (CABO DELGADO)

1	PPR ² Cabo Delgado	6,000.00		4	24,000.00	1	1,800.00	25,800.00	57,139.00	82,939.00
2	PPR Cabo Delgado	6,000.00		4	24,000.00	1	1,800.00	25,800.00	57,139.00	82,939.00
3	PF ³ Cooperation	6,000.00		4	24,000.00	1	1,800.00	25,800.00	57,139.00	82,939.00
4	PF GCCC ⁴	6,000.00		4	24,000.00	1	1,800.00	25,800.00	57,139.00	82,939.00
5	PF GCCCOT	6,000.00		4	24,000.00	1	1,800.00	25,800.00	57,139.00	82,939.00
6	PF GCRA	6,000.00		4	24,000.00	1	1,800.00	25,800.00	57,139.00	82,939.00
7	SERNIC	6,000.00		4	24,000.00	1	1,800.00	25,800.00	57,139.00	82,939.00
SUBTOTAL					168,000.00		12,600.00	180,600.00	399,973.00	580,573.00

² Provincial Attorney General's Office

³ PF (Focal Point)

⁴ Central Anti-Corruption Bureau

TRAINEES (NIIASSA)										
1	PPR Niassa	6,000.00	4	24,000.00	1	1,800.00	25,800.00	50,993.00	76,793.00	
2	PF Cooperation	6,000.00	4	24,000.00	1	1,800.00	25,800.00	50,993.00	76,793.00	
3	PF GCCC	6,000.00	4	24,000.00	1	1,800.00	25,800.00	50,993.00	76,793.00	
4	PF GCCCOT ⁵	6,000.00	4	24,000.00	1	1,800.00	25,800.00	50,993.00	76,793.00	
5	PF GCRA ⁶	6,000.00	4	24,000.00	1	1,800.00	25,800.00	50,993.00	76,793.00	
6	SERNIC ⁷	6,000.00	4	24,000.00	1	1,800.00	25,800.00	50,993.00	76,793.00	
SUBTOTAL				144,000.00			154,800.00	305,958.00	460,758.00	
TRAVELLING TO SOFALA PROVINCE										
TRAINEES (ZAMBÉZIA)										
1	PPR ZAMBEZIA	6,000.00	4	24,000.00	1	1,800.00	25,800.00	39,097.00	64,897.00	
2	PF Cooperation	6,000.00	4	24,000.00	1	1,800.00	25,800.00	39,097.00	64,897.00	
3	PF GCCC	6,000.00	4	24,000.00	1	1,800.00	25,800.00	39,097.00	64,897.00	
4	PF GCCCOT	6,000.00	4	24,000.00	1	1,800.00	25,800.00	39,097.00	64,897.00	
4	PF GCRA	6,000.00	4	24,000.00	1	1,800.00	25,800.00	39,097.00	64,897.00	
5	SERNIC	6,000.00	4	24,000.00	1	1,800.00	25,800.00	39,097.00	64,897.00	
SUBTOTAL				144,000.00		10,800.00	154,800.00	234,582.00	389,382.00	
TRAINEES (TETE)										
1	PPR TETE	6,000.00	4	24,000.00	1	1,800.00	25,800.00	30,478.00	56,278.00	
2	PF Cooperation	6,000.00	4	24,000.00	1	1,800.00	25,800.00	30,478.00	56,278.00	
3	PF GCCC	6,000.00	4	24,000.00	1	1,800.00	25,800.00	30,478.00	56,278.00	
4	PF GCCCOT	6,000.00	4	24,000.00	1	1,800.00	25,800.00	30,478.00	56,278.00	
5	PF GCRA	6,000.00	4	24,000.00	1	1,800.00	25,800.00	30,478.00	56,278.00	
6	SERNIC	6,000.00	4	24,000.00	1	1,800.00	25,800.00	30,478.00	56,278.00	
SUBTOTAL				144,000.00		10,800.00	154,800.00	182,868.00	337,668.00	

⁵ Central Office for Combating Transnational Organized Crime

⁶ Central Office for Asset Recovery

⁷ National Criminal Investigation Service

TRAINEES (MANICA)												
1	PPR MANICA		6,000.00		4	24,000.00		1	1,800.00	25,800.00	25,403.00	51,203.00
2	PF Cooperation		6,000.00		4	24,000.00		1	1,800.00	25,800.00	25,403.00	51,203.00
3	PF GCCC		6,000.00		4	24,000.00		1	1,800.00	25,800.00	25,403.00	51,203.00
4	PF GCCCOT		6,000.00		4	24,000.00		1	1,800.00	25,800.00	25,403.00	51,203.00
5	PF GCRA		6,000.00		4	24,000.00		1	1,800.00	25,800.00	25,403.00	51,203.00
6	SERNIC		6,000.00		4	24,000.00		1	1,800.00	25,800.00	25,403.00	51,203.00
SUBTOTAL						144,000.00				154,800.00	152,418.00	307,218.00
TRAVELLING TO MAPUTO CITY												
TRAINEES (INHAMBANE)												
1	PPR INHAMBANE		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
2	PF Cooperation		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
3	PF GCCC		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
4	PF GCCCOT		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
5	PF GCRA		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
6	SERNIC		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
SUBTOTAL						144,000.00			10,800.00	154,800.00		154,800.00
TRAINEES (GAZA)												
1	PPR GAZA		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
2	PF Cooperation		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
3	PF GCCC		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
4	PF GCCCOT		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
5	PF GCRA		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
6	SERNIC		6,000.00		4	24,000.00		1	1,800.00	25,800.00		25,800.00
TOTAL						144,000.00			10,800.00	154,800.00		154,800.00

TRAINEES (MAPUTO PROVINCE)									
1	PPR MAPUTO	6,000.00	4	24,000.00	1	1,800.00	25,800.00	25,800.00	25,800.00
2	PF Cooperation	6,000.00	4	24,000.00	1	1,800.00	25,800.00	25,800.00	25,800.00
3	PF GCCC	6,000.00	4	24,000.00	1	1,800.00	25,800.00	25,800.00	25,800.00
4	PF GCCCOT	6,000.00	4	24,000.00	1	1,800.00	25,800.00	25,800.00	25,800.00
5	PF GCRA	6,000.00	4	24,000.00	1	1,800.00	25,800.00	25,800.00	25,800.00
6	SERNIC	6,000.00	4	24,000.00	1	1,800.00	25,800.00	25,800.00	25,800.00
TOTAL				144,000.00		10,800.00	154,800.00	154,800.00	154,800.00

SUMMARY TABLE	
Total Amount of Allowances	1,548,000.00
Total Amount of Flight Tickets	1,643,636.00
Total amount of fuel	150,000.00
Total amount of Car Rental	500,000.00
Total room hire price	120,000.00
Total amount Notebook	9,900.00
Total amount of sweet packets	3,000.00
Total amount of pens	9,000.00
Total amount Water Vumba	81,000.00
Total amount of meals	819,000.00
Total Cost of the Training	4,863,536.00