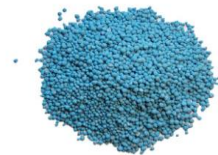


GAP TECHNOLOGY (T) LIMITED

solid



Business Plan

For

Fertilizer and fertilizer supplements repackaging

PREPARED FOR

GAP TECHNOLOGY (T) LIMITED

Dar es Salaam

1.0 INTRODUCTION

GAP TECHNOLOGY (T) LIMITED is a local company incorporated in Tanzania with Certificate of Incorporation No. 141258362 dated, 12nd March 2020 .The board of directors are well established business in China dealing with fertilizer and agrochemicals.

Agriculture being the backbone of Tanzania economy, the board of directors of GAP TECHNOLOGY (T) decided to set up this investment in Tanzania.

In Tanzania GAP TECHNOLOGY (T) LIMITED specializes in bulk importation of complex, granular NPK fertilizer known as **Gap Mbolea** , the Gap Mbolea brand is registered with Tanzania Fertilizer Regulatory Authority bearing Certificate of registration No. 0327 dated 21st September 2020 .Gab Mbolea nutrient content are 12%N, 12%P₂O₂Ko₂.

For all our businesses, we are getting products from various overseas countries and repackage as per the requirements of the Tanzania market. The company will be importing our products from China, India, European countries etc. Fertilizer, fertilizer supplements and agrochemicals and animal health products are used by the farmers all over Tanzania to protect their crops, livestock and poultry and increasing output in several industries across Tanzania.

GAP Mbolea brand is a new brand in Tanzania market though the contents and uses are the same with other brand which are well established in the market.

GAP TECHNOLOGY (T) LIMITED has almost finalized leasing a big warehouse to be used for repackaging and store of finished products, the location is strategic in terms of our expansion plan of repacking and distribution business. The company expects to have agents all over the country.

GAP TECHNOLOGY (T) LIMITED has got all government institutions approval for the kind of fertilizer and fertilizer supplements we are dealing.

GAP TECHNOLOGY (T) LIMITED is involved in importing Agrochemical, Animal Health and Industrial Chemical products in bulk and repackaging into various sizes depending to the market requirement. **GAP TECHNOLOGY (T) LIMITED** is determined to serve a wide range of clientele in Tanzania.

The boards of directors are aware that there are several chemical trading companies all around the United Republic of Tanzania, which is why we have spent time and resources to conduct thorough feasibility studies and market survey so as to be positioned to favorably compete with all our competitors.

GAP TECHNOLOGY (T) LIMITED is committed at all times demonstrate her commitment to sustainability, both individually and as a firm by actively participating in our communities and integrating sustainable business practices wherever possible. The company will ensure that we hold ourselves accountable to the highest standards by meeting our customers' needs precisely and completely whenever they patronize our products.

GAP TECHNOLOGY (T) LIMITED will ensure that all our customers are given first class treatment whenever they visit our warehouse. We have a CRM software that will enable us manage a one on one relationship with our customers no matter how large they may grow to. We will ensure that we get our customers involved when making some business decisions that will directly or indirectly affect them.

1.2 THE PROJECT PROMOTERS

The company is owned by shareholders namely: -

Name	Nationality	No of Share subscribed
Xianmin Gong Lanting Apartment, Shangcheng Region, Hangzhou City, Zhejiang Province, China	China	40
Peng Hou Shui An Ren Jia Apartment, Xincheng Region, Huhhot, Neimongol, China	China	5
Zhou Zhao Xianyuan Apartment, Shangcheng Region, Hangzhou City, Zhejiang Province, China	China	5
Un allotted shares	Tanzania	50

1.3 LOCATION

The project is located at Plot No.140/1, Block D, Tandika Sudan Street, Temeke district, Dar es Salaam region.

1.4 **OBJECTIVE OF STUDY**

The purpose of this study is to work out the technical and commercial details and financial viability of a project for operating fertilizer and fertilizer supplement repackaging facility.

2.0 **PRODUCT OFFERING**

GAP TECHNOLOGY (T) LIMITED is in the fertilizer and fertilizer supplement repackaging dealing with a wide range of clients and of course to make profits, which is why ensure we go all the way to give our clients and potential clients options.

The company is committed to do all that is permitted by the law of the United Republic of Tanzania to achieve our business goal. Our Gap Mbolea brand will be packaged in different size as per customer requirements such as 50kg, 30kg, 20kg, 10kg, 5kg

2.1 **VISION STATEMENT**

The company vision is to become one of the leading brands in the fertilizer and fertilizer supplements repackaging the United Republic of Tanzania and East Africa

2.2 **MISSION STATEMENT**

The company mission is to establish a one stop fertilizer and fertilizer supplement repackaging company and manufacturing in the United Republic of Tanzania.

2.3 LEGAL REUIREMENT FOR FERTILIZER

Tanzania Fertilizer Regulatory Authority (TFRA) was established under the fertilizer Act No. 9 of 2009 establishes the Tanzania Fertilizer Regulatory Authority as a body mandated to enforce laws / policies / regulations governing the manufacturing, importation and use of and trade in fertilizers, or fertilizer supplements, e.g. growth stimulators and regulators and similar products.

The Act also provides for fertilizer quality control and requires fertilizer dealers to ensure that fertilizer or fertilizer supplements are packed and labeled in the manner prescribed in the regulations.

It prohibits the sale or distribution of adulterated or substandard fertilizer or fertilizer supplements. Under this act,

These Regulations, made under section 51 of the Fertilizer Act, establishes a system to govern the importation of fertilizer specified in the First Schedule in bulk quantity. Control shall be carried out by the Tanzania Fertilizer Regulatory Authority established under the Act. A person shall import fertilizer only through efficient procurement in accordance with these Regulations.

2.4 **LEGAL FOR AGROCHEMICALS**

All agrochemicals must be tested and approved by the Tropical Pesticides Research Institute (TPRI) and the Tanzania Atomic Energy Commission TAEC. Suppliers of agrochemicals are required to register under the Tropical Pesticides Research Institute Act (1979). This Act sets out the requirement for the importation, storage and distribution of pesticides and mandates the TPRI to conduct testing and certification of pesticides. The TPRI is also empowered to license agrochemical traders.

In addition to the TPRI, the Plant Health Services (PHS) plays a role in regulating the agrochemical sector. It oversees phytosanitary controls and is responsible for ensuring that phytosanitary certificates are in compliance with the importing country requirements. It maintains additional facilities and inspectors at the main overland border crossings at Namanga and Tunduma as well as at the country's main airports and harbours.

Tanzania Atomic Energy Commission (TAEC) is a regulatory agency operating under the mandate of the Ministry of Communication, Science and Technology. Since 2003, the TAEC has conducted mandatory radiation testing of pesticides – along with other food and agricultural imports and exports – regardless of the origin of the product.

Key legislation includes:

- Plant Protection Act, No. 13 of 1997 (Cap. 133 R.E 2002) & its Regulations of 1998
- The Tropical Pesticides Research Institute Act, No. 18 of 1979 (Cap.161 R.E 2002) & Regulations 1984
- Environmental Management Act (2004)
- Tanzanian Biosafety Regulations (2009)

Any person or entity wishing to start agrochemical business must meet the minimum requirement set in the above mentioned laws

2.5 **PROJECT SUSTAINABILITY**

The project sponsors having studied market conditions are convinced that the project will be able to operate undisturbed provided the government rules and regulations are adhered by players.

2.6 **QUALITY CONTROL SYSTEM**

The required quality control system will be employed ensuring that final products maintain the same standard as provided by government regulatory institutions

2.7 **ENVIRONMENT PROTECTION**

The company intends to make environment friendly products, the is planning to hire a reputable and recommended environment consultant, the company is committed to adhere to NEMC law and regulation accordingly

2.7 BUSINESS STRUCTURE

GAP TECHNOLOGY (T) LIMITED board of director's intention of operating fertilizer and fertilizer supplements repackaging and distribution is to build a standard business whose business influence will transcend Tanzania to other neighboring countries in EAC and SADC.

The company has put the right structures in place that supports the kind of growth that we have in mind while setting up the business. We will ensure that we hire people that are qualified, honest, customer centric and are ready to work to help us build a prosperous business that will benefit all the stake holders.

The company will create 24 employment opportunities.

Employment	Foreign Skilled	Local Skilled	Local Unskilled	Total
Women	1	2	4	7
Men	4	5	8	17
TOTAL	5	7	12	24

2.8 EXPANSION STRATEGY

The future of a business lies in the number of loyal customers that they have, the capacity and competence of their employees, their investment strategy and business structure. If all of these factors are in place the business will flourish and expand.

One of our major goals of starting **GAP TECHNOLOGY (T) LIMITED** is to build a business that will survive off its own cash flow without the need for injecting finance from external sources once the business is officially running.

We know that one of the ways of gaining approval and winning customers over is to distribute a wide range of chemicals a little bit cheaper than what is obtainable in the market and we are well prepared to survive on lower profit margin for a while.

GAP TECHNOLOGY (T) LIMITED will make sure that the right foundation, structures and processes are put in place to ensure that our staff welfare are well taken of. Our company's corporate culture is designed to drive our business to greater heights and training and retraining of our workforce is at the top burner.

2.9 COMPETITION ANALYSIS

Stiff competition is expected from giant and established companies in Tanzania market, the following are some of existing fertilizer companies:

- Export Trading Co. Ltd
- Mkale Company Limited
- Agrichem Africa Tz Limited
- Pchem Solution Ltd
- Dion Consultancy & Traders

- Yara Tanzania
- Tanzania Fertilizer Company Limited
- TriaChem (T) Limited
- Agriscope Africa Ltd.
- HELB Agri Business
- Minjingu Mines & Fertilizer
- Mushroom products
- Universal Group Co. Ltd
- Suba Agro Trading & Engineering Co. Ltd
- Balton Agrochemicals

3.0 SWOT ANALYSIS

GAP TECHNOLOGY (T) LIMITED is in business for more than 15 years in China, the board of directors is determined to become one of the leading fertilizer and agrochemical producers and distributor in EAC and SADC region and the company is fully aware that it will take the right business concept, management and organizational structure to achieve our goal.

GAP TECHNOLOGY (T) LIMITED is quite aware that there are several fertilizer importers and producers such yala agrochemical manufacturers, importers, wholesalers all over Tanzania, which is why we are following the due process of expanding our business in Tanzania.

We know that if a proper SWOT analysis is conducted for our business, we will be able to position our business to maximize our strength, leverage on the opportunities that will be available to us, mitigate our risks and be well equipped to confront our threats.

GAP TECHNOLOGY (T) LIMITED employed the services of an expert HR and Business Analyst with bias in wholesaling business to help us conduct a thorough SWOT analysis and to help us create a Business model that will help us achieve our business goals and objectives.

This is the summary of the SWOT analysis that was conducted for **GAP TECHNOLOGY (T) LIMITED**;

- **Strength:**

Part of what is going to count as positives for **GAP TECHNOLOGY (T) LIMITED** is the 15 years vast experience of our board of directors; we have people on board who understand how to grow business from the scratch to becoming a national phenomenon. So also, our large distribution network and of course our excellent customer service culture will definitely count as a strong strength for the business.

- **Weakness:**

A major weakness that may count against us is the fact that we are importing in bulk the reputable and genuine agrochemical brand and we don't have any plan to compromise the quality of our products compared with our competitors who are importing agrochemical with low quality and sell them at cheap price.

- **Opportunities:**

The opportunities for agrochemical companies are enormous. This is because agrochemical products are used in our daily life of the farmers. As a result of that, we were able to conduct a thorough market survey and feasibility studies so as to position our business to take advantage of the existing market and also to create our own new market. We know that it is going to require hard work, and we are determined to achieve it.

- **Threat:**

We are quite aware that one of the major threats that we are likely going to face is economic downturn and world's response to the present pandemic. Another threat that may likely confront us is the arrival of a new agrochemical companies in same location where ours is located.

4.0 MARKET ANALYSIS

- **Market Trends**

If you are conversant with the trends in the agrochemical industry, you will agree that the industry has benefited from improved agricultural activities over the last 10 years. Revenue from generic chemicals and related products has been falling due to product standardization, with increasing competition from low-cost, low-priced imports produced in China and elsewhere

Agriculture is undoubtedly the largest and most important sector of the Tanzanian economy, with the country benefitting from a diverse production base that includes livestock, staple food crops and a variety of cash crops. The sector's contribution to GDP has more than tripled in the last 10 years, supported by rising cash crop production, an emerging agro-processing segment and strong domestic demand for processed food. At the same time, however, farmers and other sector stakeholders face considerable challenges in modernising the industry to increase yields, exports and value-added processing. Nonetheless, the diversity of the sector leaves it well positioned to benefit from substantial investment inflows in the coming years. Increasing use of agrichemical gives assurance of strong market to the company products in Tanzania. Agrochemicals in the coming years, is expected to benefit from growth of agricultural sector and heavy government investment in the sector.

- **Our Target Market**

It will be safe to submit that the agrochemical products have the widest range of customers all over Tanzania.

In view of that, we have positioned our agrochemical products to service a wide range of clientele in and all over Tanzania and neighboring countries and every other location where we intend distributing our products. We have conducted our market research and feasibility studies and we have ideas of what our target market would be expecting from us.

Our competitive advantage

A close study of the fertilizer and agrochemical industry reveals that the market has become much more intensely competitive over the last decade. As a matter of fact, you have to be highly creative, customer centric and proactive if you must survive in this industry. We are aware of the competition and we are prepared to compete favourably with other leading agrochemical trading.

GAP TECHNOLOGY (T) LIMITED products will become the preferred choice of businesses in Tanzania, The Mbeya location is in an ideal area and highly suitable for the kind of a robust warehousing facility coupled with semi automation in the Dar Es Salaam plant for manufacturing and repacking where the company intends to invest.

Parts of our competitive advantages are guaranteed supply of key inputs, we have robust links with suppliers and we have a loyal customer base cum far reaching national distribution network.

One thing is certain; we will ensure that we trade in a wide range of agrochemicals meeting international standards. One of our business goals is to make **GAP TECHNOLOGY (T) LIMITED** a one stop agrochemical trading company. Our excellent customer service culture, various payment options and highly secured facility will serve as a competitive advantage for us.

Lastly, our employees will be well taken care of, and their welfare package will be among the best within our category in the industry meaning that they will be more than willing to build the business with us and help deliver our set goals and achieve all our aims and objectives. We will also give good working conditions.

5.0 SALES AND MARKETING STRATEGY

- **Sources of Income**

GAP TECHNOLOGY (T) LIMITED is in business to trade on fertilizer known as Gap Mbolea and various fertilizer supplements. We are in the business serve the farming community of Tanzania with good products, knowledge thereby improving their productivity. In the process we will also have reasonable margin to run our business

and we are going to go all the way out to ensure that we achieve or business goals and objectives.

6.0 MARKETING STRATEGY AND SALES STRATEGY

Prior to deciding on the improvement to be made in repacking and having a warehouse the company conducted thorough market survey and feasibility studies in order for us to penetrate the available market and become the preferred choice for stakeholders in Tanzania. We have detailed information and data that we were able to utilize to structure our business to attract the number of customers we want to attract per time.

We hired experts who have good understanding of the agrochemical industry to help us develop marketing strategies that will help us achieve our business goal of winning a larger percentage of the available market in Southern Highland and in Tanzania at large.

In summary, **GAP TECHNOLOGY (T) LIMITED** will adopt the following sales and marketing approach to win customers over;

- Introduce our agrochemical products by sending introductory letters alongside our brochure to key stake holders in Tanzania
- Ensure that we distribute a wide range of agrochemicals and related products

- Make use of attractive hand bills to create awareness and also to give direction to our warehouse
- Position our signage / flexi banners at strategic places
- Position our greeters to welcome and direct potential customers
- Create a loyalty plan that will enable us reward our regular customers
- List our business and products on yellow pages ads (local directories)
- Leverage on the internet to promote our business
- Engage in direct marketing and sales
- Encourage the use of Word of mouth marketing (referrals)
- Join local chambers of commerce and industries with the aim of networking and marketing our products
- Use of Cooperative societies and other farmers associations

7.0 PUBLICITY AND ADVERTISING STRATEGY

Regardless of the fact that our agrochemical company is well located, we will still go ahead to intensify publicity for the business. We are going to explore all available means to promote our company.

GAP TECHNOLOGY (T) LIMITED has a long – term plan of opening warehouse outlets in various locations agriculture key regions and

districts within 10 years which is why we will deliberately build our brand to be well accepted in Tanzania before venturing out.

Here are the platforms we intend leveraging on to promote and advertise **GAP TECHNOLOGY (T) LIMITED**;

- Place adverts on community based newspapers, radio and TV stations.
- Encourage the use of word of mouth publicity from our loyal customers
- Leverage on the internet and social media platforms like; YouTube, Instagram, Facebook, Twitter, LinkedIn, Snapchat, and other platforms to promote our business.
- Ensure that our we position our banners and billboards in strategic positions
- Distribute our fliers and handbills in target areas
- Advertise our agro chemical products in our official website and employ strategies that will help us pull traffic to the site
- Brand all our official cars and trucks and ensure that all our staff members and management staff wear our branded shirt or cap at regular intervals.

8.0 **PRODUCTION CAPACITY**

GAP TECHNOLOGY (T) LIMITED is planning to operate packaging facility with the packaging capacity of **1,000tons** per year parked in different size such as 50Kg, 25Kg, 10Kg na 5Kg

9.0 UNIT PRODUCTION COST

GAP TECHNOLOGY (T) LIMITED products' Unite cost will differ package to package and product to product average an average price for 1 tons is US\$403

10.0 ANNUAL OPERATING COST

GAP TECHNOLOGY (T) LIMITED Management has estimated that operating cost will be amounting to 80% of total annual revenue

11.0 PRICING STRATEGY

The fact that fertilizer repackaging companies are in the position to determine the price .The company we will ensure that we get the best deal when it comes to suppliers, minimize operating cost, increase productivity etc. in order to have affordable price in the market, we will be able to distribute our chemical products at prices below the average prices amongst chemical trading companies. Unite price will differ package to package & product to product an average of **US\$403 per ton.**

12.0 PROJECT INVESTMENT COST

The estimated capital investment cost of the project is **US\$750,000.**

GAP TECHNOLOGY (T) LIMITED COST STRUCTURE

Land and Buildings	50,000.00
Machinery & Equipment	250,000.00
Motor Vehicles	100,000.00
Furniture & Fittings	25,000.00
Pre exp	10,000.00
Others	15,000.00
Working Capital	300,000.00
TOTAL	750,000.00

For the project to be a reality a total investment amounting to US\$ 750,000 is needed

(i) Land and Building

The company is planning to have long term lease

(ii) Machinery and Other equipment: US\$ 180,000

The company anticipates purchasing various machines, equipment and other tools which will accommodate new technology such as:

- Packaging Machine
- Forklift
- Automatic 6 Head liq filler
- Auger Filler 2
- Semi-automatic filling machine Liquid
- Sea weed based fertilizer plant –

(iii) Motor Vehicles

The project will need 4 trucks, 1 double single pick up

(iv) Furniture

It will consist of, tables, chairs, telephone, fax, machines, file cabinets, sofa chairs etc.

(v) Pre-Operational Expenses

They cover things like company registration, expenses spent in exploring the viability of the project, especially the market/client identification exercise. Also included under this item are issues like consultancy fees, legal fees and recruitment and training costs of personnel.

(v) Initial Working Capital

An assumption for working capital requirements has been budgeted for 1000 tons per year

12.0 FINANCING PATTERN

The project will be financed by equity US\$ 750,000

13.0 FINANCIAL ANALYSIS

13.1 Considerations and Assumptions:

The corporate tax charged is 30% of the profits. Capital investment allowance is 50%. The capital assets are exempted from custom

duty and Value Added Tax. The straight line method to depreciate the project's capital items has been applied.

Revenues have been conservatively estimated based on experience of the promoters.

13.2 Projected Profit and Loss Statement

The Income and Expenditure Statement shows the projected income for the 6 years period. The position depicted is that the project earns profit throughout its life. Accumulated after tax profits grow from. US\$ **50,033 in** first year to US \$ **345,439 in** the 6th year

**GAP TECHNOLOGY (T) LIMITED PROJECTED INCOME & EXPENDITURE
STATEMENT (US\$)**

	1	2	3	4	5	6
Revenue	403,000	423,150	444,308	466,523	489,849	514,341
Operating Cost	322,400	338,520	355,446	373,218	391,879	411,473
Profit before Depreciation & Interest	80,600	84,630	88,862	93,305	97,970	102,868
Depreciation	9,125	9,125	9,125	9,125	9,125	9,125
Net Profit before Tax	71,475	75,505	79,737	84,180	88,845	93,743
Tax (30%)	21,443	22,652	23,921	25,254	26,653	28,123
Profit After Tax	50,033	52,854	55,816	58,926	62,191	65,620
Accumulated Profit	50,033	102,886	158,702	217,627	279,819	345,439

13.3 Projected Cash Flows

This is shown in the financial statements. The project has a positive end of year cash flow from year, net cash flow grow from US\$ 59,157 in the first year of operation to US\$ 285,803 in the 6th year

GAP TECHNOLOGY (T) LIMITED PROJECTED CASH FLOW STATEMENT (US\$)

	-	1	2	3	4	5	6
SOURCES:							
Profit before interest and depreciation	-	80,600	84,630	88,862	93,305	97,970	102,868
Owners' Equity	750,000						
Total Sources	750,000	80,600	84,630	88,862	93,305	97,970	102,868
Applications:							
Capital expenditure	425,000	-	-	-	-	-	
working Capital & Others	325,000	-	-	-	-	-	
Cash	-	59,157	61,978	64,941	68,051	71,317	74,745
Tax	-	21,443	22,652	23,921	25,254	26,653	28,123
Sub total	750,000	80,600	84,630	88,862	93,305	97,970	102,868
Total applications	750,000	80,600	84,630	88,862	93,305	97,970	102,868
Accumulated cash		59,157	121,135	186,076	254,127	325,444	400,189

14.4 Projected Balance Sheet

The projected Balance Sheet of the projected is shown in the financial statements under same heading.

Owners' equity increases from US\$750,000 to US\$ 815,620 in the 6th year of operation year

GAP TECHNOLOGY (T) LIMITED PROJECTED BALANCE SHEET STATEMENT (US\$)

	0	1	2	3	4	5	6
Fixed Assets	-						
Opening balance	-	425,000	415,875	406,750	397,625	388,500	379,375
Total Long-term Assets	-	425,000	415,875	406,750	397,625	388,500	669,125
Less depreciation	-	9,125	9,125	9,125	9,125	9,125	9125
Closing balance	-	415,875	406,750	397,625	388,500	379,375	660,000
Working capital	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Accumulated cash	-	59,157	121,135	186,076	254,127	325,444	400,189
Total assets	325,000	800,032	852,885	908,701	967,627	1,029,819	1,385,189
Financed by							
Equity	750,000	750,000	750,000	750,000	750,000	750,000	750000
Net profit	-	50,033	52,854	55,816	58,926	62,191	65,620
Total equity	750,000	800,033	802,854	805,816	808,926	812,191	815,620
Total equity and debts	750,000	800,033	802,854	805,816	808,926	812,191	815,620

14.0 IMPLEMENTATION

Project implementation is expected to be relatively very short once TIC approval is received. Currently, the supplier of machines and equipment already been identified and supply is awaiting word from the project promoters.

S/N	Activity	Period
1	Processing and obtaining Government registration and approvals	3 months
2	Renovation	8 months
3	Machines installation	6-7 months
4	Recruiting	On going
5	In house training	Regular
6	Purchasing of motor vehicles	24 months
7	Market testing	12 months
8	Commercial operations	12 months

15.0 ECONOMIC ASPECTS OF THE PROJECTS

Besides the financial/monetary returns to the owners, there are other benefits to be derived for the whole country viz.

(i) Employment Opportunities

Employment and poverty reduction are among the major concern of the Central and the Local Government

authorities. It is gratifying to note that **GAP TECHNOLOGY (T) LIMITED** will create direct employment for 24 people. This is a significant contribution coming from private sector.

(ii) Revenue to the Government

The Project is expected to pay a substantial annual amount in the form of corporation tax and other taxes

(iii) Increase of agriculture sector productivity

The project is expecting to contribute agriculture productivity by providing quality agro chemicals to farmers

16.0 CONCLUSION AND RECOMMENDATION

17.1 Conclusion

- The project is profitable and contributes to government revenue by way of taxes.
- The project provides employment to 24 people.
- The project is an encouraging sign to prove that we have favorable investment and trade environment and investors have confidence in their country. Tanzania so much so that they are ready to invest such large sums of investment.

17.2 RECOMMENDATION

After the foregoing economic and financial evaluation of the project, we strongly recommend that this project be implement

and be given all the support required by all the concerned Government Ministries and Agencies, including the Tanzania Revenue Authority, TRA and the Tanzania Investment Centre – (TIC) etc. the project deserves this support because of its viability, since it is technical feasible, economically viable and socially acceptable.

