

TECHNICAL COOPERATION (TC) DOCUMENT

I. BASIC INFORMATION

Country:	Regional
TC name:	Innovations in Public Investment Systems
TC number:	RG-T2288
Team Leader/members:	Gilberto Chona (IFD/FMM), Team Leader; Seongbak Wi (IFD/FMM); Carlos Pimenta (IFD/FMM); Marco Varea (IFD/ICS); Axel Radics (FMM/CPE); José Larios (FMM/CGU); Roberto Camblor (FMM/CPR); Ramiro López-Ghio (FMM/CCO); Bernardita Saez (LEG/SGO); y Dianela Avila, (IFD/FMM).
Operation type:	Research and Dissemination
TC profile date:	March 4th, 2013
Beneficiary:	Colombia, Guatemala, Paraguay, Peru, and Trinidad & Tobago.
Executing agency:	Inter-American Development Bank - (IDB) through the Fiscal and Municipal Management Division (IFD/FMM)
Financing:	IDB (KPC): US\$720,000
	Total: US\$720,000
Date of TC startup:	August 1st, 2013
Execution period:	30 months
Disbursement period:	36 months
Prepared by Unit:	IFD/FMM
Unit of disbursement responsibility:	Headquarters (HQ) through the Institutions for Development Sector (IFD)
Consultancy types:	Individual
TC included in CS or CPD	Yes [] No [X]
	GCI-9 priority: Yes [X] No []

II. OBJECTIVES AND JUSTIFICATION

A. Objective

- 2.1 The objectives of the technical cooperation are to provide policy options and recommendations for innovations in public investment systems through: (i) benchmarking between Latin American Countries (LAC) and the Organization for Economic Co-operation and Development (OECD) countries; (ii) specific analysis of LAC Public Investment Management System (PIMS) country case studies; and (iii) dissemination of policy implications.

B. Justification

- 2.2 Since public investment projects tend to be large in size and are subject to discretionary decisions, they can have a significant impact on resource allocation and economic growth. Therefore, a PIMS is more effective when it is integrated

into a Public Financial Management System (PFMS) and the overall fiscal policy framework.¹

- 2.3 PIMS in LAC countries have evolved differently since their introduction in the 1970s. While some are more automated and more integrated into PFMS, some PIMS are still not integrated completely into the budget cycle, and are not able to report on outputs, outcomes, and the development impact of public investment projects. Although PIMS vary substantially among LAC countries, almost all of them share general components: a legal-institutional component, a methodological component, a training component, and a Project Management System. Yet, since they are all driven by different political and governmental necessities, there is a lot of heterogeneity in the region in terms of their overall objectives, composition, and function.²
- 2.4 The main issues that must be taken into consideration for an effective PIMS in LAC are: (i) The disconnect between planning and budgeting that prevents development objectives from determining the level of public expenditure; (ii) short-term expenditure constraints that guide budget formulation and limit the efficient allocation of public investment; (iii) most public investment projects lack clear, measurable objectives, results, and outputs; (iv) most PIMS do not carry out ex-post and impact evaluations; (v) in general, many PIMS do not have an automated process that can follow projects through the project cycle, in order to calculate residual financing requirements, previous disbursements, and changes to estimated benefits; and (vi) PIMS do not properly manage investment projects that incorporate private participation.³
- 2.5 Effective evaluations of plans, projects, and investment programs are quickly becoming more relevant among LAC countries that wish to reform their PIMS. The ultimate goal in LAC countries is to create a system of evaluations that integrates groups of investment projects into the strategic management of public expenditure.
- 2.6 Among the OECD countries, Korea provides another good example of the successful implementation of various procedural and technological tools for an effective PIMS. Korea has reviewed the advanced systems of other OECD countries in order to adapt and develop them. Its experience in dealing with innovations for PIMS will help LAC countries to decide how to adapt and adjust their own PIMS. Moreover, Korea has developed a set of PFM systems, through a single plan for fiscal innovation.⁴

¹ Anand Rajaram et al. "A Diagnostic Framework for Assessing Public Investment Management". World Bank. Policy research Working Paper 5397. August, 2010.

² Pacheco, Juan F. "Meta evaluaciones en sistemas nacionales de inversión pública." CEPAL. Marzo, 2010

³ Ortigón, Edgar, Eduardo Aldunate y Juan Francisco Pacheco. "La modernización de los sistemas nacionales de inversión pública: análisis crítico y perspectivas". ILPES-CEPAL. Diciembre, 2002.

⁴ Ministry of Strategy and Finance. Republic of Korea. "Fiscal Reform and Financial Management Information System in Korea". March, 2011.

- 2.7 OECD countries are a good example to follow in terms of how to introduce and integrate PIMS into a consistent fiscal policy. The seamless integration of PIMS into the budget cycle, through the application of a “top-down” approach that clearly assigns expenditure ceilings to economic and social sectors, programs, and public institutions, is an international good practice.
- 2.8 While modern PIMS in LAC are moving fast to integrate with PFMS, they still lack some of the features that OECD countries have successfully incorporated into their PIMS. Among the top innovations in PIMS are the use of automatic tests to re-evaluate the feasibility and priority of projects that deviate substantially from their initial outputs and costs. Another important type of innovation consists in the introduction of clear and verifiable performance indicators for project execution during the construction and implementation phases that can determine budget reallocations for non-performing projects. The use of public-private partnerships for large priority public investment projects is another area of innovation in PIMS in OECD countries. Lastly, another type of innovation in PIMS in OECD countries also consists in making investment allocation decisions and program/project performance information more transparent to the citizens (tax payers).
- 2.9 A comparison of PIMS between LAC and OECD countries can reveal gaps in efficiency, transparency, and effectiveness that can be overcome through technological and procedural innovations.⁵ This TC will encourage LAC countries to address gaps to improve their own PIMS through specific innovations. This, in turn, will promote more efficient allocation and quality of public expenditures.
- 2.10 The analysis of the “benchmark” OECD countries will cover innovations in five specific aspects of PIMS: (i) link between planning and budgeting; (ii) ex-ante feasibility screening of public investment programs and assessment of the total project cost; (iii) open monitoring and evaluation of public investment projects during implementation; (iv) standardized ex-post impact evaluations; and (v) link between PIMS and the PFMS. The relevance of these five aspects is discussed below.
- a. **Link between planning and budgeting.** To achieve more efficient, transparent, and effective public investment, a thorough review of investment projects at the planning stage, and their link to budget guidelines and constraints, is desirable. As such, investment projects should be clearly included within the medium term fiscal framework (MTFF). In accordance with expenditure limits and national priorities, budget allocations are made through the MTFF. Linking the PIMS to the MTFF also prevents discretionary decisions by the budget authority.
- b. **Ex-ante feasibility screening of public investment programs and assessment of the total project cost.** One of the best ways to ensure

⁵ Dabla-Norris, Era et al. Investing in Public Investment: An Index of Public Investment Efficiency. IMF Working Paper. WP/11/37. February, 2011.

efficiency and soundness of public investment is to apply ex-ante feasibility tests to individual projects. Within OECD countries, Korea's PIMS has a well-defined ex-ante screening system that only selects worthy projects, applying criteria for economic efficiency, policy consistency, and balanced regional impact. Automatically pre-examining, monitoring, and reviewing the appropriateness of requests to increase total project cost are also a good way to prevent waste of budget resources and enhance the efficiency of PIMS.

- c. **Open Monitoring and Evaluation (M&E) of public investment projects during implementation.** For a public investment project to produce the expected results, the project should be executed as planned, or be improved according to an appropriate intermediate evaluation during execution. In addition to formal monitoring by official supervisors, Korea's "Budget Waste Reporting System", which is open to the public and allows people to report "budget waste" cases through an on-line webpage, is a good example of innovation that improves M&E in PIMS.
 - d. **Standardized ex-post impact evaluations.** Once public investment projects are completed, their development impact and results should be evaluated in order to provide feedback for similar projects in the future. For example, standardized performance mid-term evaluations can be used to inform next years' budget allocations. The framework for performance evaluations system in Korea, consisting of the performance report, self-assessment, and in-depth evaluations, will be used as benchmarks for comparison with current PIMS in LAC countries.
 - e. **Link between PIMS and the PFMS.** To be effective, the PIMS needs to be integrated into the overall PFMS. A good reference among OECD countries is Korea's Integrated Fiscal Information Management System (IFMIS), which incorporates a complete set of automated tools for managing public investment, such as the Medium Term Expenditure Framework (MTEF), preliminary feasibility tests, on-line budgeting system, real-time monitoring for receipts and cash payments, and standardized performance evaluations for public investment projects.
- 2.11 The analysis of the 5 aspects discussed above will show how efficient, transparent, and effective PIMS innovations can be, and will provide a framework to identify existing gaps regarding those innovations in LAC countries.
- 2.12 This research TC is aligned with the IDB CGI-9 strategic objective for *Institutions for Growth and Social Welfare*, which establishes as a priority fiscal efficiency and sustainability through institutional strengthening at national and subnational levels and improvement of public expenditure management. The TC is also aligned with the priorities of the Korea Public Capacity Building (KPC) Trust Fund which prioritizes financing TC operations that are related with all fiscal and public policies for enhancing capacity building of public sector in LAC member countries.

III. DESCRIPTION OF ACTIVITIES

- 3.1 To achieve its objective, the project will be structured into three components: (i) Analysis of public investment management systems in OECD countries in general, and Korea in particular; (ii) Analysis of the public investment management systems in five LAC countries;⁶ (iii) Dissemination of a benchmarking exercise for LAC countries. The specific activities planned for each of the components are:
- 3.2 **Component I. Analysis of PIMS in the OECD and Korea. (US\$40,000).** This component will review innovative PIMS in OECD countries. Korea, who introduced fiscal innovations within the parameters of the OECD in the 2000s, will be used as a model case of a developed PIMS. An example of such innovations is the application of automatic monitoring and evaluation techniques (tests) during project execution to re-size or cancel non-performing public investment projects.
- 3.3 **Component II. Analysis of the PIMS in five selected LAC countries (US\$340,000).** This component will profile the PIMS of five selected LAC countries: two developed systems, consisting of Colombia and Peru; and three less developed PIMS, consisting of Guatemala, Paraguay, and Trinidad & Tobago.⁷ The PIMS in the LAC countries will be compared to the OECD and Korean cases, concentrating on the five aspects listed in Component I. For this purpose, the TC will carry out a case study for each of these five countries. The study will include an evaluation of the issues associated with the implementation of PIMS, particularly its automatic integration into the PFMS. A result of this component will be the systematic evaluation of five LAC country PIMS, the identification of innovation gaps, and the adjoining options and recommendations for improvement.
- 3.4 **Component III. Dissemination of the benchmarking exercise for LAC countries. (US\$340,000)** This component will finance two knowledge dissemination workshops, a policy brief, a policy seminar intended for recommendations to improve PIMS in LAC, and a web publication based on the benchmarking exercise and the policy brief. The KPC Fund may recommend Korean experts (from the Ministry of Strategy and Finance of Korea - MOSF) that will participate as peer reviewers in coordination with the IDB Team Leader. Also, contributions from the KPC Fund and the Korean MOSF will be prominently recognized in any printed materials, websites, publications, presentations, and seminars in the process of the projects' implementation.

⁶ Colombia, Guatemala, Paraguay, Peru, and Trinidad & Tobago.

⁷ The selection of these 5 countries was made to represent at least one country for each IDB operational region and was subject to a pre-established budget constraint.

IV. OUTPUTS

- 4.1 The main outputs of Component I will be a concept paper on OECD and Korean innovations in PIMS, which will allow a better understanding of good international practices, aimed at efficiency and soundness of public investment.
- 4.2 The main outputs of Component II will be reports on five (5) country case studies, which will be published as a web book together with the concept paper generated by Component I.
- 4.3 The main outputs of Component III will be 2 workshops to identify innovations, a policy seminar in Washington, DC, and a policy brief to disseminate recommendations for innovations in PIMS in IDB's borrowing member countries.

Results Matrix										
	UnitUnit	Baseline		Year 1		Year 2		Expected Completion Date	Sources	End of project
		Value	Year	Planned	Actual	Planned	Actual			
Improved understanding of basic concepts on innovations in public investment (C. I)	Concept Paper	0	2013	1		0		08/15/13	TC report	1
Improved knowledge on status of innovations in LAC PIMS (C. II)	Country case study	0	2013	3		2		06/30/14	TC report	5
Knowledge Disseminated on innovations for PIMS (C. II)	Workshop	0	2013	1		1		08/15/14	TC report	2
Innovations for PIMS in LAC identified (C. III)	Policy Brief	0	2013	0		1		12/15/14	TC report	1

V. BUDGET

- 5.1 The technical assistance costs (in Thousands of US\$) for the TC are indicated in the table below.

Activities	Year 1 (US\$000)	Year 2 (US\$000)	Total (US\$000)
Research Coordination and Case studies for GU, PR, T&T_1/	150	150	300
Country case studies (CO; PE)	80	0	80
Technical workshops to present the case studies (2)	80	0	80
Policy seminar in Washington, DC (1)	0	60	60
Translation services	20	20	40
Publications	0	60	60
Participation of Korean experts in workshops and seminar	50	50	100
Total	380	340	720

_1/ The country studies for GU, PR and T&T will be carried out by the technical coordinator selected which will be an expert in PIMS (see attached TOR).

VI. IMPLEMENTATION

- 6.1 The Bank, through the Fiscal and Municipal Management Division (FMM), will manage the implementation of this research technical assistance. The Bank will be responsible for: (i) selection and negotiation of consulting services and authorization of payments; (ii) preparation and negotiation of agreements with official counterparts, if any; and (iii) coordination with local stakeholders and eventual external partners. This research TC will be conducted also in close consultation with FMM staff in country offices, staff from the Korean Ministry of Strategy and Finance (MOSF), and staff from the Korean Development Institute (KDI).
- 6.2 The concept paper, the country case studies, and the policy brief will be translated from Spanish into English or English into Spanish, as needed, to help proper review and knowledge dissemination among the LAC and Korean officers involved. The execution of the TC will be developed according to the following mechanisms:
- a. Three country case studies in Component 2 (Guatemala, Paraguay, and Trinidad & Tobago) will require the services of a senior individual consultant, which will be selected according to IDB procedures. This consultant will also provide technical and logistical support to the Team Leader and will be located at the Bank Headquarter in Washington, DC.
 - b. For the development of two country case studies in Component 2 (Colombia and Peru), the Bank will hire the services of individual consultants. The consultants will be selected according to IDB procedures.

VII. PROJECT RISKS AND ISSUES

- 7.1 The main risk identified in this research project is that country authorities may not give priority to the project, and fail to take advantage of the Bank's recommendations to improve PIMS through innovations. This is likely if member countries are not informed properly of the benefits of this benchmarking exercise. To mitigate this risk, the Bank will coordinate the preparatory steps for the action plan and the execution schedule of the TC with the authorities, through FMM staff in the respective LAC countries, and will periodically inform the Latin American Network of Directors of Public Investment, sponsored by CoPLAC-GpRD.

VIII. ENVIRONMENTAL CLASSIFICATION

- 8.1 According to the Bank's Safeguards Screening Toolkit, this operation is classified under category "C", not requiring specific social and/or environmental mitigation actions. (IDBDocs# [37818838](#) y IDBDocs# [37818844](#)).

REGIONAL

TECHNICAL PROJECT COORDINATOR FOR THE RESEARCH PROJECT

TERMS OF REFERENCE

BACKGROUND

Public investment management systems (PIMS) in the Latin American and Caribbean (LAC) countries have evolved differently since their introduction in the 1970s. While some are more automated and more integrated with PFM systems, some PIMS are still not integrated completely with the budget cycle and are not able to report on outputs, outcomes, and development impacts of public investment projects. While the current-generation PIMS are moving fast to integrate with PFM systems, the LAC countries still lack some of the innovative features that PIMS in the Organization for Economic Cooperation and Development (OECD) countries have successfully introduced.

Since public investment projects tend to be large in size and are subject to discretionary decisions, they can have a significant impact, positive or negative, on fiscal soundness and growth. Therefore, it is valuable to emphasize the need for efficient PIMS. PIMS are more effective when they are integrated with other areas of Public Financial Management (PFM) and the overall fiscal policy framework.

OECD countries, including Korea, are good examples of the successful implementation of various procedural and technological innovative tools for an effective PIMS. Among them, Korea is a country that has reviewed advanced systems of other OECD countries to adapt and develop them. Korea is a relevant case for LAC within the OECD, as it grew vigorously on a sustained basis for about 40 to 50 years and therefore became a Developed Middle Income Country, notwithstanding that it had a per-capita income level well below of many LAC by the 50s.. In this regard, the Korean experience in dealing with innovations for PIMS can be more applicable for LAC countries than other OECD countries in deciding how to adapt and adjust their own PIMS by introducing systemic and technological innovations.

The IADB will be undertaking a research project on innovations in PIMS. The work proposed, based on, and funded by a Technical Cooperation (TC), aims at providing LAC countries with policy options for innovations in public investment systems. By comparing the public investment management systems in the LAC countries to those of OECD countries in general and Korea specifically, the research project will eventually encourage LAC countries to apply innovations to improve their own systems. This, in turn, will promote sound fiscal conditions through more efficient execution of public expenditures.

OBJECTIVE OF THE CONSULTANCY

The objective of this consultancy is to coordinate technical, administrative, and logistic activities of the TC entitled: Innovations in Public Investment Systems (RG-T2288).

Specific Tasks

The consultant in the role of Technical Project Coordinator (TPC) will support the Team Leader in generating some of the knowledge products included in the Results Matrix of the TC, and to manage the whole process of execution of the TC. The TPC will also help to ensure that the procurement of goods and services of this project is in accordance with IDB procurement guidelines and standards. The TPC will:

- Prepare a conceptual (background) paper on the current public investment management system (PIMS) in OECD countries and Korea;

- Prepare four country case studies included in Component 2 of the TC (Guatemala, Paraguay, and Trinidad & Tobago). Manage and control the documents produced under the TC;

- Coordinate the logistics, procurement, outputs and publications derived from the events organized under the TC;

- Use project management tools and techniques to facilitate successful implementation of all components of the project, paying attention to the management of resources, the keeping of financial and other records; stakeholder relationship, communications and dissemination;

- Monitor project implementation and prepare periodic monitoring reports (technical and financial) ensuring timely submission to the Chief of the Fiscal and Municipal Management Division (FMM);

- Coordinate project activities to ensure that each component is implemented in accordance with the program objectives and calendar;

In coordination and consultation with the Team Leader, the TPC will collaborate with fiscal authorities in the selected LAC countries and the IDB Country Offices (COFs) to facilitate project review workshops and missions by the IDB Headquarters staff, and plan and organize a mid-term review of the research project.

Deliverables

A detailed work plan, methodology and implementation schedule within ten (10) working days after commencement of the assignment.

Submission of monthly progress reports in accordance with the work plan and schedule agreed with the Team Leader, mentioned above.

Ensure the delivery of all products under the various components by outside consultants hired under the research project.

CONTRACTUAL CHARACTERISTICS

Type of consultancy: Individual consultant.

Duration: 12 months from the date of the signing of the contract. A possibility of renewal for another 12 months will be subject to satisfactory performance under the first 12-month contract.

Post of Duty: The consultant will be based at the Headquarters in Washington, D.C.

Payment Schedule: Remuneration will be on a monthly basis and contingent on the submission of satisfactory progress reports to the Team Leader and approval by the FMM Division Chief.

RESPONSIBLE UNIT AND SUPERVISOR

The Fiscal and Municipal Management Division of the Institutions for Development Department will be responsible for the supervision and disbursement. The direct supervisor will be Gilberto Chona, Lead Specialist for Fiscal Policy and Urban Economics (GILBERTOC@IADB.ORG); Phone: (202)-623-2597.

REQUIREMENTS

The professional must possess: a post-graduate degree or equivalent professional experience, in fiscal policy, public financial management, public investment management systems, or related areas, and demonstrated project management skills.

Minimum 5 (five) years' experience in the coordination and management of projects, preferably in an area related to public financial management and public investment management systems, e.g. public investment projects' feasibility tests, performance evaluation of public investment projects, etc.

Knowledge and understanding of the integration of public investment management systems to public financial management systems; working experience in the region of Latin American and the Caribbean countries.

Complete command in English and Spanish (speaking, reading and writing).

Inter-American Development Bank -VPC/PDP

PROCUREMENT PLAN FOR NON-REIMBURSABLE TECHNICAL COOPERATIONS										
Country: Regional					Executing agency: Inter-American Development Bank - IFD/FMM				Public or private sector: Public	
Project number: RG-T2288					Title of Project: Innovations in Public Investment Systems					
Period covered by the plan: 30 months										
Threshold for ex post review of procurements:				Goods and services (in US\$):		\$200,000.00	Consulting services(in US\$):		\$420,000.00	
Item No.	Ref. AWP	Description (1)	Estimated contract cost (US\$)	Procurement Method (2)	Review of procurement (ex-ante or ex-post) (3)	Source of financing and percentage		Estimated date of the procurement notice or start of the contract	Technical review by the PTL (4)	Comments
						IDB/IFD %	Local/other %			
1		Consulting services								
		Individual consultants								
		Project Technical Coordinator (PTC)	300,000	IICQ	ex-post	100		May-13		2 consecutive contracts, 12 months each.
		Case Study Colombia	40,000	IICQ	ex-post	100		Jun-13		
		Cases Study Perú	40,000	IICQ	ex-post	100		Jun-13		
		Research, Statistical, translation and Editing Assistant	40,000	IICQ	ex-post	100		Sep-13		
2		Non consulting services								
		Technical workshops (2)	80,000		ex-post	100				In Washington, DC, Lima and Quito. Includes travel expenses for national counterparts.
		Policy Seminar	60,000		ex-post	100				In Washington, DC (IDB Headquarters)
		Publications	60,000		ex-post	100				5 case studies, policy brief, and web publication.
		Goods	0							
3		Operating expenses								
		Travel, administration, office materials, miscellaneous, contingency.	100,000							Covers travel expenses for consultants and Korean experts.
Total			720,000	Prepared by: Gilberto Chona, IFD/FMM			Date: April 8, 2013.			

(1) Grouping together of similar procurement is recommended, such as computer hardware, publications, travel, etc. If there are a number of similar individual contracts to be executed at different times, they can be grouped together under a single heading, with an explanation in the comments column indicating the average individual amount and the period during which the contract would be executed. For example: an export promotion project that includes travel to participate in fairs would have an item called "airfare for fairs", an estimated total value of US\$5,000, and an explanation in the Comments column: "This is for approximately four different airfares to participate in fairs in the region in years X and X1".

(2) **Goods and works:** CB: Competitive bidding; PC: Price comparison; DC: Direct contracting.

(2) **Consulting firms:** CQS: Selection Based on the Consultants' Qualifications; QCBS: Quality and cost-based selection; LCS: Least Cost Selection; FBS: Selection under a Fixed Budget; SSS: Single Source Selection; QBS: Quality Based selection.

(2) **Individual consultants:** IICQ: International Individual Consultant Selection Based on Qualifications; SSS: Single Source Selection.

(3) **Ex ante/ex post review:** In general, depending on the institutional capacity and level of risk associated with the procurement, ex post review is the standard modality. Ex ante review can be specified for critical or complex process.

(4) **Technical review:** The PTL will use this column to define those procurement he/she considers "critical" or "complex" that require ex ante review of the terms of reference, technical specifications, reports, outputs, or other items.

INNOVATIONS IN PUBLIC INVESTMENT SYSTEMS

RG-T2288

CERTIFICATION

I hereby certify that this operation was approved for financing under the Public Capacity Building Korea Fund for Economic Development (KPC) through a communication dated May 8, 2013 and signed by Mr. Jangro Lee, Director of the International Bureau, Ministry of Strategy and Finance of the Republic of Korea. Also, I certify that resources from the Public Capacity Building Korea Fund for Economic Development (KPC) are available for up to US\$720,000 in order to finance the activities described and budgeted in this document. This certification reserves resources for the referenced project for a period of four (4) calendar months counted from the date of eligibility from the funding source. If the project is not approved by the IDB within that period, the reserve of resources will be cancelled, except in the case a new certification is granted. The commitment and disbursement of these resources shall be made only by the Bank in US dollars. The same currency shall be used to stipulate the remuneration and payments to consultants, except in the case of local consultants working in their own borrowing member country who shall have their remuneration defined and paid in the currency of such country. No resources of the Fund shall be made available to cover amounts greater than the amount certified herein above for the implementation of this operation. Amounts greater than the certified amount may arise from commitments on contracts denominated in a currency other than the Fund currency, resulting in currency exchange rate differences, for which the Fund is not at risk.



FC Sonia M. Rivera
Chief

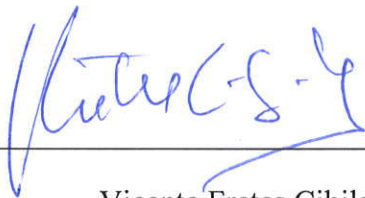
Grants and Cofinancing Management Unit
ORP/GCM



Date

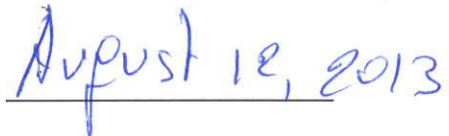
APPROVAL

Approved:



Vicente Fretes Cibils
Division Chief

Fiscal and Municipal Management Division
IFD/FMM



Date