

DOCUMENT OF THE INTER-AMERICAN DEVELOPMENT BANK

**BELIZE**

**STRENGTHENING PUBLIC EXPENDITURE MANAGEMENT IN BELIZE**

**(BL-L1038)**

**PROJECT PROFILE**

This document was prepared by the project team consisting of: Monica Calijuri, Team Leader; José Larios, Alternate Team Leader; Oscar Valencia, Luis Alejos, Leslie Harper, Carola Pessino, Ana Cristina Calderon, Gerardo Reyes-Tagle, Anastasiya Yarygina, Daniel Sanchez and Susana Roman Sanchez (IFD/FMM); Brodrick Watson and Christian Lunstedt (FMP/CBL); Gerard Alleng (CSD/CCS); Nicolás Dassen (IFD/ICS); Hero Balani (CID/CBL); Maria Cecilia Deza (CID/CID); Mónica Lugo (LEG/SGO); Rosangela Bando (SPD/SDV); and Marcio Cracel (consultant).

Under the Access to Information Policy, this document is subject to Public Disclosure.

## PROJECT PROFILE (PP)

### BELIZE

#### I. BASIC DATA

Project Name: Strengthening Public Expenditure Management in Belize  
Project Number: BL-L1038  
Project Team: Monica Calijuri, Team Leader; José Larios, Alternate Team Leader; Oscar Valencia, Luis Alejos, Leslie Harper, Carola Pessino, Ana Cristina Calderon, Gerardo Reyes-Tagle, Anastasiya Yarygina, and Lorena Kevish (IFD/FMM); Brodrick Watson and Christian Lunstedt (FMP/CBL); Hero Balani (CID/CBL); Maria Cecilia Deza (CID/CID); Mónica Lugo (LEG/SGO); Rosangela Bando (SPD/SDV); Gerard Alleng (CSD/CCS); Nicolas Dassen (IDF/ICS) and Marcio Cracel (consultant).  
Borrower: Belize  
Executing Agency: Ministry of Finance (MOF)  
Financial Plan: IDB: Ordinary Capital US\$8,000,000  
Total: US\$8,000,000  
Safeguards: Policies triggered: OP-102, OP-703, and OP-761 (B.1, B.2, B.7 and B.17)  
Classification: C

#### II. GENERAL JUSTIFICATION AND OBJECTIVES

- 2.1 During the 2010-2019 period, Belize's economy grew at an annual average rate of 2.1%, below the Latin-American and Caribbean (LAC) annual average of 2.4%. Low growth led to a drop in income per capita of 0.9%, while in Central America and the Caribbean it grew at 4.9% and 1.1% respectively.
- 2.2 At the same time, Belize's fiscal situation deteriorated due to elevated public expenditures,<sup>1</sup> driven by a high wage bill, transfers, and procurement spending. Expenditure in goods and services increased to 5.3% of Gross Domestic Product (GDP), the third highest in the region ([BID, 2018](#)). Furthermore, a lack of a proper framework for fiscal discipline hindered tax and public financial management performance.
- 2.3 In 2020, due to the COVID-19 pandemic, tourism flows fell 70%, GDP fell by 14.1%, tax revenue fell by 4.5% of GDP, while expenditures to support families and enterprises affected by the crisis increased to approximately 2.6% of GDP. Furthermore, damage by hurricanes Eta and Iota, had an estimated cost of 0.4% of GDP. International Monetary Fund (IMF) forecasts predict growth of 1.5% in 2021, a rebound of 6.2% in 2022, and growth below 3% in the medium term.

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<sup>1</sup> In 2018-2020, revenues averaged 29% of GDP in Belize, while in the LAC average 19.6% of GDP; meanwhile, expenses averaged 35% and 28% of GDP, respectively ([IMF, 2021](#)). The submitted budget [2021/2022](#) shows a gap of 4.5% in revenues to cover total expenditure, with recurrent expenditures representing 75% of total expenses.

- 2.4 The Government of Belize is committed to achieving a path of fiscal sustainability with a strategy<sup>2</sup> centered on three areas:<sup>3</sup> (i) expenditure reduction;<sup>4</sup> (ii) increased revenues; and (iii) debt restructuring. Such a strategy is outlined in the Budget Speech for FY2021/2022, based on the Plan Belize Manifesto<sup>5</sup> and aligned with the recommendations of the latest IMF Article IV,<sup>6</sup> with the aim of reaching a sustainable debt ratio (70% of GDP) by 2030.
- 2.5 To accomplish these objectives, the Government of Belize, through the MOF, and the Bank have agreed on the following activities: (i) implement an expenditure program aimed at achieving savings through efficiency gains; (ii) increase collection of tax arrears through activities of the IDB loan 4839/OC-BL in execution; and (iii) strengthen Macro-Fiscal sustainability.
- 2.6 The budget formulation and execution in Belize is orchestrated by the MOF and executed by 18 Lines Ministries (LM) who carry out activities related to budget, procurement, treasury, accounting, and reporting. The Ministry of Public Services (MPS) oversees all government human resource management, including personnel hiring, development, and training. Government Information technology management is carried out by Central Information Technology Office (CITO).
- 2.7 The general problem is the inefficient use of public resources (P.2.2). There are many factors that influence the efficiency of public resources ([IDB 2018](#)). This project focuses on the low effectiveness of financial and procurement management instruments (processes and systems) and limited human capital. More specifically, the project will address limitations in the following dimensions:
- 2.8 **Financial management:** (i) allocations of funds are mainly based on budget ceilings, resulting in commitments without guarantee of funds and overdrafts in the treasury account;<sup>7</sup> (ii) limited capacity to simulate scenarios to reduce debt service and the fiscal impact of new loans;<sup>8</sup> (iii) assets are poorly managed in decentralized databases by each LM, making it difficult to reduce maintenance costs; (iv) the Chart Of Accounts (COA) does not have provisions for asset depreciation, preventing the reporting of this expenditure in the Financial Statement;<sup>9</sup> (v) low enforcement of internal control and internal audit resulting in expenditure leakages, arrears, and opacity;<sup>10</sup> and (vi) limited information for project execution, leading to cost and time overrun. The COA and budget classification do not include provisions to identify climate-change and gender-related expenditure, complicating decision making to improve these two areas.<sup>11</sup>

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<sup>2</sup> [Fiscal Year, 2021/2022](#).

<sup>3</sup> [IMF, 2020](#).

<sup>4</sup> FY2021/2022 budget reduced 10% in public sector wages and 30% on purchases of goods and services ([IMF, 2021](#)).

<sup>5</sup> [Plan Belize Manifesto](#).

<sup>6</sup> [IMF, 2021](#).

<sup>7</sup> In FY 2019/2020 the payment on overdraft was 2.3% of recurrent expenditures ([Belize Budget 2021/2022](#)).

<sup>8</sup> Deputy Chair report - analyzing scenarios to support debt reschedule/renege. The debt service represents 11% of recurrent expenditures ([Belize Budget, 2021/2022](#)).

<sup>9</sup> [IMF, 2020](#).

<sup>10</sup> [EU, 2019](#) for main control issues; [EU, 2020](#) for current situation. [IMF, 2020](#) recommends setting up an internal audit unit. Only the MOF has preliminary internal control activities.

<sup>11</sup> The [IMF](#) recommended reforming budget classification and reporting, to identify disaster- and climate-related spending, in alignment with the chart of accounts.

- 2.9 **Procurement.** While a Public Procurement Unit (PPU) was created in 2017,<sup>12</sup> the institutional framework for procurement is outdated<sup>13</sup> and activities are decentralized among 18 LM.<sup>14</sup> The current framework does not promote economies of scale, value for money, price standardization, competitiveness and consolidated information for decision making.<sup>15,16</sup> There is limited institutional capacity among procurement officers. Additionally, the e-procurement system (Proactis) is not in use. All these factors generate waste<sup>17</sup> and a lack of transparency.<sup>18</sup>
- 2.10 **Technological infrastructure (TI).** CITO Data Center (DC) lacks the infrastructure to implement the systems that will be required in this project.<sup>19</sup> There is limited human capital to analyze data to improve spending quality and efficiency.<sup>20</sup>
- 2.11 **Institutional capacity.** Lack of specialized personnel delays the modernization of Public Financial Management (PFM).<sup>21,22</sup> The MPS has limited capacity to provide training and disseminate knowledge regarding PFM.
- 2.12 **Objectives.** The specific objective is to strengthen public financial and expenditure management. This will contribute to the general objective of increasing the efficient use of public resources to support Belize's economic recovery. The program is comprised of a single component with four subcomponents, detailed below:
- 2.13 **Component 1. Strengthening Expenditure Control (US\$7,2 million).** This component will finance:
- a. **Subcomponent 1.1. Financial management (US\$2,7 million).** Improve the effectiveness of key expenditure functions by: (i) establishing a new cash management business model, to better manage and allocate financing resources; (ii) reorganizing the debt unit structure and implementing a new public debt business model,<sup>23</sup> with capacity to quantify the fiscal impact of acquiring new debt and to simulate scenarios to optimize the country's debt management; (iii) establishing an internal audit unit within the MOF to strengthen the internal control model currently in use, and its expansion to all LM;<sup>24</sup> (iv) acquiring two SmartStream modules, to support asset and project management; and (v) providing assistance to modify the budget classification

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<sup>12</sup> Head of PPU's information.

<sup>13</sup> Financial Orders (1965), Stores Orders (1968), Contractor General Act (2000) and financial and Audit reform act (2010).

<sup>14</sup> [BID 2018](#) estimates waste in procurement in LAC countries of about 17% on average, implying a waste of 1.4% of GDP.

<sup>15</sup> [IMF 2020](#).

<sup>16</sup> Framework agreement and price catalogs (Harper, Calderon and Muñoz, 2016).

<sup>17</sup> Procurement database provided by GoB during identification mission on average, there is a difference of 20% among the prices paid by LM.

<sup>18</sup> A draft Procurement Law is currently being prepared, with the assistance of the Bank, which is expected to be approved before the implementation of the e-procurement activities (2022) (Identification mission).

<sup>19</sup> CITOS's information: DC capacity: CPU: 100.56 GHz; Memory: 382.62 GB; Storage: 209.69 TB. Future needs: CPU: 150GHz; Memory: 765.24 GB; Storage: 524.23 TB (Identification mission).

<sup>20</sup> [CITO's information](#). CITO has implemented tools for cybersecurity.

<sup>21</sup> [IMF 2020 pg. 55](#). MOF Senior Advisor's information. – Areas to be covered: tax and expenditure forecasting; procurement; budget preparation and execution; internal audit and control; cash management; debt management; expenditure quality; and data analytics, among others.

<sup>22</sup> [EU 2019](#). Other partners providing technical assistance in PFM including EU/CARTAC/UNDP/OAS.

<sup>23</sup> For most products, business model includes re-engineering of processes, software, and training.

<sup>24</sup> An off-the-shelf audit/control application (TeamMate like) will be implemented.

and the COA to allow: (a) asset registration, and (b) the tracking of climate change and gender expenditures.

- b. **Subcomponent 1.2. Procurement (US\$2,2 million).** Promote competitiveness among suppliers in the acquisition of all goods and services, by: (i) establishing a procurement unit housed at the MOF to monitor and oversee procurement, including units to carry out Business Intelligence and Market Research, centralized procurement, supplier registry and support;<sup>25, 26</sup> (ii) reestablishing Proactis and integrating it with SmartStream,<sup>27</sup> thereby allowing automatic commitment and payments; (iii) establishing a unit to standardize the prices of goods<sup>28</sup> (reference prices) among all LM;<sup>29</sup> (iv) implementing modalities that favor centralized purchasing and the aggregation of demand such as framework agreements and collaborative procurement.
  - c. **Subcomponent 1.3.<sup>30</sup> Technological Infrastructure (US\$650,000).** Increase data center processing and storage capacity by: (i) expanding the MOF datacenter hardware capability;<sup>31</sup> and (ii) implementing basic data analytics tools.
  - d. **Subcomponent 1.4. Strengthening Capacity Building (US\$1,65 million).** Improve institutional capacity for personnel to carry out processes and operate systems efficiently by: (i) establishing and staffing of an e-Learning Training Unit in the MPS; (ii) evaluating the knowledge level of staff in PFM; (iii) performing personnel training and certification<sup>32</sup> in PFM; and (iv) establishing a change management program, including a communication strategy.
- 2.14 **Project administrative costs (US\$800,000).** Including: (i) Project Executing Unit (PEU) (US\$500,000); (ii) evaluation (US\$200,000); and (iii) audit (US\$100,000).
- 2.15 **Impact and outcomes.** The general objective will be verified by the expenditure of goods and services/ GDP. The specific objectives will be verified by: (i) LM with budget execution reports audited / all LM; (ii) LM using reference prices/ all LM and (iii) public servants certified through the e-learning training program/total public servants.
- 2.16 **Beneficiaries.** The main beneficiaries will be the government and the population. The government will have more information for decision making, faster processes, and more availability of financial resources to implement public policies for the population.
- 2.17 **Strategic alignment.** The program is consistent with the Second Institutional Strategy Update (ISU) ([AB-3190-2](#)), and the development challenge of productivity and innovation, through the use of technology to improve the efficiency and

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<sup>25</sup> Harper, Calderon and Muñoz, 2016.

<sup>26</sup> [BID, 2018](#).

<sup>27</sup> Enterprise Level Application used by the Government for its finance, accounting, personnel, and payroll processes.

<sup>28</sup> [Belize Budget](#) - In FY 2020/2021, Good and Services represented 23.4% of the recurrent expenditure.

<sup>29</sup> The unit will be responsible to maintain a database updated with the most frequently purchased government goods and services best prices in the market, and make sure that the procurement entities are using these reference prices.

<sup>30</sup> It will automate the new business models, making processes more reliable and faster.

<sup>31</sup> The purchases of IT equipment will include energy efficiency requirements, following CITO's cybersecurity protocols.

<sup>32</sup> A partnership with the University of Belize can provide a training certification.

effectiveness in PFM and the public sector with the strengthening of procurement processes. It is also aligned with the cross-cutting areas of: (i) Climate Change due to climate change budget classifiers, energy efficient equipment and green procurement guidelines; (ii) Gender Equality, by introducing specific budget classifiers allowing the identification of gender-related expenditure; and (iii) Strengthening institutional capacity through capacity building activities to improve PFM performance. It will also contribute to the Corporate Results Framework (CRF) 2020-2023 ([GN-2727-12](#)) through the indicators: (i) countries with strengthened tax and expenditure policy and management; (ii) agencies with strengthened digital technology and managerial capacity; and (iii) agencies with strengthened transparency and integrity practices. In addition, the operation is aligned with the Strategy on Institutions for Growth and Social Welfare ([GN-2587-2](#)), and is consistent with the Fiscal Policy and Management Sector Framework Document ([GN-2831-8](#)), particularly through increasing efficiency in the use of public resources, and with the Climate Changes Sector Framework (GN-2835-8), through the reduction of CO2 emissions by purchasing green certified products and with the Gender and Diversity Sector Framework ([GN-2800-8](#)), Update of the Gender Action Plan for Operations 2020-2021 ([GN-2531-19](#) paragraph 3.5) by introducing specific budget classifiers allowing the identification of gender-related expenditure. The program is aligned with the Belize Country Strategy ([GN-2746](#)),<sup>33</sup> through the objective of strengthening of fiduciary country systems.

- 2.18 **Financing instrument.** The project budget is estimated at US\$8 million, to be executed in 5 years, which will be financed by the Bank's Ordinary Capital through a specific investment loan. The MOF will be the executing agency. A PEU, established in the MOF, will be responsible for fiduciary management and inter-departmental coordination.<sup>34</sup> An institutional capacity assessment will be carried out identifying the inputs related to risks, scheme of execution and needed Bank assistance. The MOF has proven experience in IDB project execution, evidenced by the successful execution of the 4839/OC-BL loan. The proposed operation will be executed in coordination with the same PEU currently executing the Tax Administration program, taking advantage of the existing synergies and creating an efficient cost structure as it pertains to fiduciary and procurement costs. Approximately 6.5% of the project resources will be assigned to guarantee the hiring of seasoned experts to assist with project execution.
- 2.19 **Non-financial additionality and innovation.** The project includes important innovations, which promote value for money and economies of scale, such as the reference price, modalities of contract that favor the aggregation of demand such as framework agreements, and tools to analyze data.
- 2.20 **Technical Cooperation.** A technical cooperation (TC) program (BL-T1142) is being prepared to assist the government in the implementation of the present program and Medium-Term Fiscal Framework and set the ground for a Fiscal Responsibility Law, among other requests for technical assistance. (¶2.5).
- 2.21 **Complementarity with other operations.** The current operation is complementary with the Strengthening of Tax Administration (4839/OC-BL)

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<sup>33</sup> Approved on December 18, 2013, extended until December 31, 2019 (GN-2746-2), and until December 31, 2021 (CS update GN-2746-3).

<sup>34</sup> Training subjects will be coordinated with the MPS through a cooperation agreement.



operation, which was approved in July 2019 with the aim of increasing revenue collection, and TC BL-T1114<sup>35</sup> as they both contribute to the strategy outlined in the Budget Speech for FY2021/2022, based on the Plan Belize Manifesto, items I and II (¶2.4). In addition, the technical assistance program (BL-T1101) is currently under execution to support the development of the new procurement law that is underway.

### III. TECHNICAL ISSUES AND SECTOR KNOWLEDGE

- 3.1 **Bank experience in the sector and lessons learned.** The Bank has ample knowledge in PFM, which will guide the design and implementation of the current operation,<sup>36</sup> for example the Macroeconomic and Public Financial Sector Reform Program (1817/OC-BL in 2006) to restore Belize's macroeconomic and financial stability. The project considered lessons of a similar project in 2010 (2445/OC-PE) regarding: (i) the prioritization of the reengineering of processes before their automation; and (ii) the involvement of other key government entities (MPS and CITO) to increase sustainability. The project considered the recommendations from the PFM publications in LAC ([IDB-Pimenta y Pessoa](#)) and Guidelines for SIAF ([IDB-Pimenta](#)) regarding the priority areas that should be strengthened in a PFM modernization program, such as cash management, debt management, procurement and institutional capacity.

### IV. ENVIRONMENTAL SAFEGUARDS AND FIDUCIARY SCREENING

- 4.1 According to the Bank's environment and Safeguards Compliance Policy (OP-703 and B3), the program is classified as Category [C](#).
- 4.2 **Fiduciary Risk.** Preliminary, a medium-high risk was identified: Project Manager- if the project manager and procurement fiduciary team do not have sufficient experience in the execution of projects, especially related to: (i) monitoring and evaluation; (ii) planning, and (iii) acquisitions, it is possible that the processes are not being effectively managed and will delay the physical and financial schedule of the operation. It will be minimized through the assistance of the Bank and training.

### V. OTHER ISSUES

- 5.1 **Other risks.** Three medium-high risks have been identified: (i) economic and financial environment - If a slow recovery for the main drivers of economic growth occurs due to the escalation of the pandemic crisis or natural disasters, it will impact revenue collections and add pressure to increase spending commitments, affecting the project objectives. Although this risk cannot be fully mitigated, the Bank will provide technical assistance to strengthen Belize's macro-fiscal management; (ii) legal environment – if the procurement law is not approved during the first three years of project execution, due to difficulties in reaching a consensus with the main stakeholders, it could affect the full implementation of e-procurement products; (iii) institutional environment - if there is insufficient

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<sup>35</sup> Support Strengthening of Tax Administration.

<sup>36</sup> The Bank supported these operations: 5236/OC-JA, 4112/OC-SU, 5069/OC-HO, 4807/OC-ES, and 2445/OC-PE.

specialized technical personnel, it could delay project's implementation. The project includes resources to hire specialized assistance to mitigate this risk.

- 5.2 **Sustainability.** Two key elements will increase project sustainability related to the inclusion and strengthening of the MPS and CITO, who will contribute to the continuation of the project achievements in capacity building and the technological infrastructure related to systems and equipment maintenance, respectively.

## **VI. RESOURCES AND TIMETABLE**

- 6.1 The expected preparation timeline: (i) distribution of the Proposal for Operation Development (POD) to the Quality and Risk Review (QRR) by August 3<sup>rd</sup>; (ii) approval of the Draft Loan Proposal (DLP) by the Operation Policy Committee (OPC) on September 1<sup>st</sup>; and (iii) presentation to the Committee of the Whole (COW) by September 29<sup>th</sup>. Approximately US\$55,016 will be used for mission travel and consultancy.



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# Safeguard Policy Filter Report

## Operation Information

Operation		
BL-L1038 Strengthening Public Expenditure Management in Belize		
Environmental and Social Impact Category	High Risk Rating	
C		
Country	Executing Agency	
BELIZE	BL-MOF - MINISTRY OF FINANCE	
Organizational Unit	IDB Sector/Subsector	
Fiscal Management Division	FISCAL POLICY FOR SUSTAINABILITY AND GROWTH	
Team Leader	ESG Primary Team Member	
MONICA CALIJURI		
Type of Operation	Original IDB Amount	% Disbursed
Loan Operation	\$8,000,000	0.000 %
Assessment Date	Author	
31 May 2021	susanar Project Assistant	
Operation Cycle Stage	Completion Date	
ERM (Estimated)	29 Jun 2021	
QRR (Estimated)	11 Aug 2021	
Board Approval (Estimated)	29 Sep 2021	
Safeguard Performance Rating		
Rationale		



# Safeguard Policy Filter Report

## Potential Safeguard Policy Items

[No potential issues identified]

## Safeguard Policy Items Identified

### [B.1 Bank Policies \(Access to Information Policy– OP-102\)](#)

The Bank will make the relevant project documents available to the public.

### [B.1 Bank Policies \(Gender Equality Policy– OP-761\)](#)

The operation will offer opportunities to promote [gender equality](#) or [women's empowerment](#).

### [B.2 Country Laws and Regulations](#)

The operation is expected to be in compliance with laws and regulations of the country regarding specific women's rights, the environment, gender and indigenous peoples (including national obligations established under ratified multilateral environmental agreements).

### [B.7 Supervision and Compliance](#)

The Bank is expected to monitor the executing agency/borrower's compliance with all safeguard requirements stipulated in the loan agreement and project operating or credit regulations.

### [B.17. Procurement](#)

Suitable safeguard provisions for the procurement of goods and services in Bank financed operations may be incorporated into project-specific loan agreements, operating regulations and bidding documents, as appropriate, to ensure environmentally responsible procurement.

## Recommended Actions

Operation has triggered 1 or more Policy Directives; please refer to appropriate Directive(s). Complete Project Classification Tool. Submit Safeguard Policy Filter Report, PP (or equivalent) and Safeguard Screening Form to ESR.

## Additional Comments

[No additional comments]



## Safeguard Screening Form

### Operation Information

Operation		
<b>BL-L1038</b> Program to strengthen fiscal management in Belize		
Environmental and Social Impact Category	High Risk Rating	
C		
Country	Executing Agency	
BELIZE	BL-MOF - MINISTRY OF FINANCE	
Organizational Unit	IDB Sector/Subsector	
Fiscal Management Division	FISCAL POLICY FOR SUSTAINABILITY AND GROWTH	
Team Leader	ESG Primary Team Member	
MONICA CALIJURI		
Type of Operation	Original IDB Amount	% Disbursed
Loan Operation	\$8,000,000	0.000 %
Assessment Date	Author	
31 May 2021	susanar Project Assistant	
Operation Cycle Stage	Completion Date	
ERM (Estimated)	29 Jun 2021	
QRR (Estimated)	11 Aug 2021	
Board Approval (Estimated)	29 Sep 2021	
Safeguard Performance Rating		
Rationale		

### Operation Classification Summary

Override Rating	Override Justification
Comments	



## Safeguard Screening Form

### Conditions / Recommendations

No environmental assessment studies or consultations are required for Category "C" operations.

Some Category "C" operations may require specific safeguard or monitoring requirements (Policy Directive B.3). Where relevant, these operations will establish safeguard, or monitoring requirements to address environmental and other risks (social, disaster, cultural, health and safety etc.)

The Project Team must send the PP (or equivalent) containing the Environmental and Social Strategy (the requirements for an ESS are described in the Environment Policy Guideline: Directive B.3) as well as the Safeguard Policy Filter and Safeguard Screening Form Reports.

### Summary of Impacts / Risks and Potential Solutions

### Disaster Risk Summary

Disaster Risk Level

**Low**

Disaster / Recommendations

No specific disaster risk management measures are required.

### Disaster Summary

Details

The project is classified as low disaster risk because the occurrence of the hazard event does not impact in the achievement of project outcomes.

Actions

Operation has triggered 1 or more Policy Directives; please refer to appropriate Directive(s). Complete Project Classification Tool. Submit Safeguard Policy Filter Report, PP (or equivalent) and Safeguard Screening Form to ESR.

## **ENVIRONMENTAL AND SOCIAL STRATEGY (ESS)**

- 1.1 According to the criteria established in the Bank's Sustainable Finance Toolkit, the project does not require classification. Negative environmental or social impacts have not been identified; therefore, the operation does not present any risk in that sense. Consequently, the preparation of an environmental strategy for the project is not considered necessary.

## INDEX OF SECTORIAL WORK

Studies / Technical Documents	Description	State	Electronic References
Component I – <b>Strengthening Budget Execution</b> Component II – <b>Strengthening Capacity Building</b> Component III – <b>Strengthening Technological Infrastructure</b>	1. Elements of public procurement reform and their effect on the public sector in LAC, Harper, L. Calderon, A. and Ayala, J. (2016).	Concluded	<a href="#">Electronic Document</a>
	2. Better Spending for Better Lives: How Latin America and the Caribbean Can Do More with Less, Inter-American Development Bank (IDB) (2016).	Concluded	<a href="#">Electronic Document</a>
	3. Belize, IMF Country Report No. 20/221 – Technical Assistance Report-Public.	Concluded	<a href="#">Electronic Document</a>
	4. Belize, Methodology for the Assessment of Procurement Systems (MAPS) (February 28, 2014).	Concluded	<a href="#">Electronic Document</a>
	5. Belize, Technical Assistance to the Government of Belize for the Implementation of the PFM Support Programme, UE (2019).	Concluded	<a href="#">Electronic Document</a>
	6. Belize -Staff Concluding Statement of the 2020 Article IV Mission	Concluded	<a href="#">Electronic document</a>
	7. Belize- Budget Presentation for fiscal year (2021-2022).	Concluded	<a href="#">Electronic document</a>
	8. WBG Belize Systematic Country Diagnostic, Carneiro (2016).	Concluded	<a href="#">Electronic document</a>
	9. Managing Divergent Recoveries, World Economic Outlook.	Concluded	<a href="#">Electronic document</a>
	10. Belize – IMF Climate Change Policy Assessment IMF Country Report No. 18/329	Concluded	<a href="#">Electronic document</a>
	11. Belize National Report- Index of Governance and Public Policy in Disaster Risk Management (iGOPP), IDB.	Concluded	<a href="#">Electronic document</a>
	12. Public Financial Management in Latin America, The Key to Efficiency and Transparency.	Concluded	<a href="#">Electronic document</a>
	13. Belize: Country Strategy Update with Belize, IDB Group (2020-2021).	Concluded	<a href="#">Electronic Document</a>
	14. Belize— IMF Country Report No. 20/221- Technical Assistance Report-Public.	Concluded	<a href="#">Electronic Document</a>
	15. Belize - IMF Article IV	Concluded	<a href="#">Electronic document</a>
	16. Belize: Technical Assistance to the Government of Belize for the Implementation of the PFM Support Programme, UE (2020).	Concluded	<a href="#">Electronic document</a>
	17. Belize: Technical Assistance to the Government of Belize for the Implementation of the PFM Support Programme – UE - Organization and Methodology – 2018.	Concluded	<a href="#">Electronic document</a>



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