



**REQUEST FOR EXPRESSIONS OF INTEREST**  
**Individual Consultant for Consulting Services to conduct Mid – Term Evaluation**

**Institution:** The Ministry of Finance (MOF)

**Country:** Belize

**Project:** Strengthening of Tax Administration (STA)

**Abstract:** Consulting Services for Individual Consultant to conduct Mid – Term Evaluation

**Loan No.:** 4839/OC-BL

**Deadline:** July 1, 2022 (4 p.m. Belize Local Time)

The Government of Belize (GOB) has received financing from the Inter-American Development Bank (IDB) for the execution of a five-year tax modernization project entitled “Strengthening of Tax Administration” (BL-L1031). The main beneficiaries of the Project are: (a) the Government, which will have more revenues to implement its public policies; (b) taxpayers, who will have more support and a digital environment to fulfil their tax obligations; and (c) the population, from the government policies implemented.

The consulting services (“the services”) includes the contracting of an Individual Consultant for twenty-five (25) non-consecutive days within a period of three (3) calendar months, to conduct an independent mid-term evaluation of the Strengthening of Tax Administration Project. The main activities of the consultancy includes:

1. As a first task, the Consultant will review all relevant technical and operational documentation related to the Project, including, but not limited to: i) Loan contract; ii) Project Operations Manual; iii) Project Monitoring and Evaluation Plan/ Arrangement; iv) the Semester Reports and Annual Operating Plans prepared by the PEU; v) and the Bank's Project Monitoring Report and Loan Results Report. The consultant must document all the data sources in his/her report.
2. The Consultant will meet and collect data from all key stakeholders who are directly involved in the implementation of the project in order to review project activities, results and challenges from their perspective.
3. If necessary, the consultant will ask the Ministry of Finance for its approval to carry out field visits to review the progress of the projects of the operation and to check out the project outputs. The consultant can also conduct interviews with staff from the Ministry of Finance and the IDB associated with the project and, if necessary, with representatives of the private sector. All interviews must be managed through the Project Executing Unit and the Ministry of Finance.

For each of these interviews, the consultant must first develop and present their ideas for the content and format of the survey/interview forms that will be applied to capture the required information, as well as the method that will be used to administer and tabulate them. The Ministry of Finance must previously approve the interview.

4. The consultant should review project activities, results and challenges from the perspective of the project team members and operational staff of the project. The Consultant will complete a thorough analysis of the technical aspects of each Component and each Activity planned and as completed with significant attention being paid to:
  - (i) The appropriateness and viability of the original design and scope of the project;
  - (ii) The specific activities, outputs, results and impacts achieved since the beginning of the original loan program in November 1 of 2019 particularly as related to the operational targets and indicators included in the and Results Matrix of Loan Contract No. 4839/OC-BL.
  - (iii) The cost-effectiveness of the various technical activities completed [i.e., were the results received from the various contractors/consultants and procurements commensurate with the cost paid for the services and products delivered]
  - (iv) For each Component and each Activity identify and describe major issues/challenges to achieving the operational targets and indicators and recommend possible measures to avoid these issues/challenges impediments for the future in this operation.
  - (v) Analyze the operational aspects of the project execution including the effectiveness of the PEU. Present issues and lessons learned to instruct and guide the development and execution of future operations.
5. The consultant will analyze the institutional aspects of project execution including the overall awareness of the Project at the senior technical level of the key Government agencies, highlighting positive aspects and significant challenges and issues faced. In this regard the Consultant will pay particular attention to recommending measures to improve inter-agency coordination and project execution management.
6. The consultant shall recommend measures to improve on the identified issues and project execution management.
7. The consultant will incorporate all comments and recommendations of the Ministry of Finance and the Bank in the final report. The comments with their responses must be documented in a separate document.
8. The consultant will conduct a comprehensive analysis utilizing the evaluation criteria of relevance, effectiveness, efficiency, impact and sustainability. The analysis should be based on the original design, objectives, targets and indicators while taking into consideration the various opportunities, issues and challenges experienced over the elapsed period of implementation and confronting the project for the future. The resulting report should include recommendations for improvements to the work plan and corrective actions for improved operational efficiencies, and effectiveness for the remaining duration of the project.

The individual consultant should have a minimum of a bachelor's degree in Business Management, Economics, Governance or project evaluation-related field or equivalent. As well as a minimum of three (3) years working experience. The consultant should prove its expertise in conducting at least a minimum of five (5) project evaluations in any of the following evaluations: mid-term evaluation, final evaluation, impact evaluation, Economic ex-post evaluation, ex-ante, etc. Experience in conducting project evaluations in Tax Administration program would be an asset. In addition, the consultant should be fluent in written and spoken English, highly motivated and committed, possess presentation and facilitation skills and be able to effectively communicate with local stakeholders in Belize.

The Ministry of Finance invites eligible individual consultants to indicate their interest in providing the consulting services to conduct the project Mid -Term Evaluation. **Interested eligible individual**

Consultants should request the complete Terms of Reference (TOR) via email to [Gisel.Correa@mof.gov.bz](mailto:Gisel.Correa@mof.gov.bz). Interested Individual Consultants must submit an Expression of Interest accompanied by a comprehensive resume, providing information demonstrating that they have the required qualifications and relevant experience to perform the services.

**Expression of Interest should contain:**

- (i) Document explaining interest, experience, and competence of the Individual consultant
- (ii) Comprehensive resume with the Individual Consultant's experience in the assignment of similar consultancy services during the past five years. Description of similar assignments specifying start and end dates of assignments. *Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous clients and employing organization(s).*
- (iii) A least Two references
- (iv) Copy of degrees / Certificates
- (v) Proof of nationality: copy of documentation of nationality.
- (vi) Copy of Certificate of Good Standing from the Belize Tax Service Department

The total estimated contract price for this consultancy inclusive of taxes is **US \$ 20,625.00.**

Consultants will be selected in accordance with the selection of Individual Consultant based on Comparison of Qualifications method set out in the Inter-American Development Bank: Policies for the Selection and Contracting of Consultants financed by the Inter-American Development Bank GN-2350-15 section 5 – individual consultants and is open to all eligible candidates as defined in the IDB policies.

**Further information** can be obtained at the address below during office hours Monday to Friday 8:00 a.m. to 3:30 p.m.

Qualified individual Consultants must submit their expression of interest via e-mail to [Michelle.Longsworth@bts.gov.bz](mailto:Michelle.Longsworth@bts.gov.bz) no later than 4:00 p.m. (Belize local time), Friday, July 1, 2022, marked **STAP- Individual Consultant to Conduct Mid–Term Evaluation** in the subject header. In addition, applicants may also submit a hard copy at the following address:

**Director General  
Belize Tax Service  
Strengthening of Tax Administration Project  
Eleanor Hall Building  
Chetumal Street, Belize City**

For clarifications kindly contact:

**Project Coordinator  
Project Executing Unit  
Strengthening of Tax Administration Project  
Eleanor Hall Building  
Chetumal Street, Belize City  
E-mail: [Gisel.Correa@mof.gov.bz](mailto:Gisel.Correa@mof.gov.bz)**



**GOVERNMENT OF BELIZE**  
**STRENGTHENING OF TAX ADMINISTRATION (BL-L1031)**  
**TERMS OF REFERENCE**

**Individual Consultant for Consulting Services to conduct Mid-Term Evaluation**

**A.) Background:**

The Government of Belize (GoB) has entered into a US\$ 14 Million Loan Contract Agreement (No. 4839/OC-BL) with the Inter-American Development Bank (IDB) for the execution of a five-year tax modernization project entitled “Strengthening of Tax Administration”. The main beneficiaries of the Project are: (a) the Government, which will have more revenues to implement its public policies; (b) taxpayers, who will have more support and a digital environment to fulfill their tax obligations; and (c) the population, from the government policies implemented.

The main objective of the Project is to contribute to Strengthening Tax Administration aimed at increasing revenue collection. The specific objectives of the project are the following: (i) increasing the Government’s effectiveness in tax collection; and (ii) increasing the efficiency of tax administration. These objectives will be achieved by improving tax administration governance and operational processes, and by modernizing the technological infrastructure. The three components of the Project are listed below:

- Component I: Strengthening Tax Administration Governance;
- Component II: Improvement of Operational Processes; and
- Component III: Modernization of Technological Infrastructure.

The Project also includes funds for the Project Executing Unit in charge of executing activities, which will be made up of the project's management team, whose functions are specified in the Project's Operations Manual.

Chapter V of the Loan Contract indicates the presentation of a midterm evaluation report to document, pursuant to the Project Results Matrix, the Project’s results and elaborate on factors impacting its performance, based on the methodology and in accordance with the guidelines included in the Project’s Monitoring and Evaluation Plan. This consultancy will try to determine the degree of compliance with Project’s objectives and results.

**Meeting for the Monitoring of Mid-term Results**

The *meeting for the monitoring of mid-term results* is an IDB review meeting that is held when the project reaches the midpoint of the execution stage. The objective of this meeting is to assess actions that might be needed in the second half of execution to maximize the project’s chances of success at closure. At the IDB, project success is measured in the Project Completion Report (PCR) through four core criteria: effectiveness, efficiency, relevance, and sustainability.

Given its broad objective, the meeting provides a unique opportunity to propose far-reaching actions that better align the project’s Result Matrix (RM) to the reality of execution. Examples of these actions are changes to the project’s development objectives (reformulation), partial cancellations of loan

resources, transference of loan resources amongst components and/or outputs, and changes to outcome or output indicators, among others.

Additionally, the meeting can be used to assess other actions aimed at improving the physical and financial execution of the project. However, these actions must be understood as only a secondary product of the meeting rather than as its principal result. This is because said actions should be assessed more regularly during the bi-annual portfolio reviews and monthly supervision activities of the project.

## **B.) OBJECTIVES OF THE CONSULTANCY**

The overall objective of this consultancy is to conduct an independent mid-term evaluation of the Strengthening of Tax Administration Project.

The mid-term evaluation aims to:

1. Review the project and make recommendations to improve its execution. In particular, this evaluation is to provide critical information as to what is working (and what is not), and lessons learned during the first half of the project.
2. Generate the inputs necessary to carry out the meeting to monitor mid-term results. These inputs are:
  - An analysis of the risks that could affect, positively or negatively, the project's chances of success at closure as measured in the PCR.
  - An action plan to manage those risks and maximize the likelihood that the project will have a satisfactory classification in the PCR.

To achieve this objective, the consultant is to:

- (i) carry out a diagnostic phase to document the status of the project to date, identify deviations and analyze their potential impact on the PCR; and
- (ii) carry out a planning phase and propose responses to the risks identified in the diagnostic.

This consultancy will determine to what extent the project meets the proposed objectives. It will monitor the respective annual results indicators that make up the project's Results Matrix, and that will be evaluated periodically as described.

The consultant must work in close collaboration with the Monitoring and Evaluation Officer of the Project Executing Unit, the Ministry of Finance and the IDB project team.

## **FRAMEWORK**

- Loan Contract No 4839/ OC- BL
- Project Operations Manual
- Project Monitoring and Evaluation Plan/ arrangement

## **C.) SPECIFIC TASKS OF THIS CONSULTANCY**

1. As a first task, the Consultant will review all relevant technical and operational documentation related to the Project, including, but not limited to: i) Loan contract; ii) Project Operations Manual; iii) Project Monitoring and Evaluation Plan/ Arrangement; iv) the Semester Reports and Annual Operating Plans prepared by the PEU; v) and the Bank's Project Monitoring Report and Loan Results Report. The consultant must document all the data sources in his/her report.

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  - (iv) For each Component and each Activity identify and describe major issues/challenges to achieving the operational targets and indicators and recommend possible measures to avoid these issues/challenges impediments for the future in this operation.
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The comprehensive analysis shall include the following two phases:

### Phase I – Diagnostic

The diagnostic phase consists of analyzing the risks that could affect, positively or negatively, the success of the project at closure.

Given that, at the IDB, project success is measured through the PCR methodology,<sup>1</sup> the consultant must structure the risk analysis in accordance with the main four criteria of that methodology, namely: relevance, effectiveness, efficiency, and sustainability.

The following sections describe the scope of the work that will be carried out within each of the four PCR criteria.

#### I. Relevance.

**Objective.** Determine if the project is on a path to receive a satisfactory evaluation under the PCR relevance criterion.

**Approach.** The relevance analysis must respond to the following questions: Were the project objectives aligned with the national development strategy and the IDB country strategy during the design phase? Do those objectives continue to be aligned in the execution phase? Did the outputs planned in the Results Matrix (RM) contribute to achieving the project objectives during the design phase? Are those outputs continuing to contribute to achieving the objectives in the execution phase?

If the answer to any of those questions is negative, there will be a risk of deviation in the relevance criterion at closure. This risk of deviation will need to be identified, analyzed and, if it is established as a priority, managed by both planning and implementing an appropriate risk response.

**Scope.** The consultant must carry out the following activities:

1. Document the degree of alignment that existed at the time of the design (historical analysis) between the project's development objectives and the country's development priorities (as established in the Bank's current country strategy and/or the country's national or sectoral development strategy).<sup>2</sup>
2. Document the degree of alignment that exists to date (current analysis) between the project's development objectives and the country's development priorities (as established in the Bank's current country strategy and/or the country's national or sectoral development strategy).

NOTE: The level of effort of this task will depend on the extent of changes to the RM after the design stage. If the original RM is maintained, it will only be necessary to document whether the original analysis of the alignment still holds, that is, whether the national development strategy is the same or, at least, has not had variations in the elements that aligned with the project. On the other hand, if the RM changed during the start-up and/or execution, it will be necessary to conduct a new alignment analysis as if the project were in the design phase. Particularly, it will be necessary to identify how the current RM aligns with the national strategy and the IDB country strategy, and to which elements of the national strategy the project outputs contribute.

3. Provide *evidence* to prove the validity of the causal chain established in the current RM, that is, the causal relation between the outputs, outcomes (if there are any), specific objectives, overall objective, and, finally, the country's development strategy.

<sup>1</sup> Guide for Preparation of the Project Completion Report, [PCR Guide](#).

<sup>2</sup> The IDB country strategy should be sufficient, given that it is usually aligned with the country's national development strategy or its sectoral plans. However, if this was not the case, that should be pointed out in the relevance analysis along with an explanation of why this circumstance occurred.

NOTE: Once again, the level of effort of this task will depend on the extent of changes to the RM after the design phase. If the original RM is maintained, it will only be necessary to analyze whether the original diagnostic presented in the loan proposal was robust and, if not, complement it with new evidence that can prove the causal chain. On the other hand, if the RM changed during the start-up phase and/or during execution, it will be necessary to carry out a new diagnostic, providing evidence of the project's contribution to the country's development needs. This evidence can be documented by reviewing the literature or developing one's own models. It is acknowledged that only in very limited cases will it be possible to robustly determine the causal relation in this manner. Consequently, it should be considered sufficient to demonstrate an explanatory significant relation between the variables.

4. Document the reasons that explain the deviations identified in points 1 and 3 (gap analysis).

EXAMPLE: Suppose that a gap is identified showing that 1 of the 4 project components does not have a relevant vertical logic with regard to the national development strategy. On this point, the team will need to analyze why this fourth component was included. To do so, it is recommended that interviews of relevant actors be conducted to gather qualitative information that explains why elements were included that apparently would be outside of the scope of the project. There are many reasons that could explain products apparently outside the project scope. For example, a component could have been included to manage an institutional capacity or sustainability risk, or for the preparation of a second phase, etc. If this information is not documented before the closing, performance in terms of the relevance criterion could be negatively affected due to the lack of information, and not because of a real problem of alignment with the country priorities.

5. Describe the risks stemming from the identified gaps, following the case-event-impact structure.

EXAMPLE OF NEGATIVE RISK: [CAUSE] If before the closing of the project no evidence is presented to prove the causal relation between outputs and specific objectives, and the explanatory relation between these and the goals of the national development strategy, [EVENT] the relevance of the project cannot be proven at closure, only stated, [IMPACT] which will allow for obtaining only two (2) of the four (4) points in this criterion, generating a negative deviation of 10% of the total evaluation of the PCR.”

6. Propose a risk classification for the relevance section. To do so, the consultant must take the following criteria into account:

| Level of Risk    | Classification Criteria   | Projected Classification in the PCR |
|------------------|---|-------------------------------------|
| High risk        | <p>The following two conditions are met:</p> <ol style="list-style-type: none"> <li>1. The project's development objectives and the vertical logic were not aligned with the IDB Country Strategy at the time of approval and/or it is projected that they will not be aligned at the time of closing;</li> <li>2. It is not possible to determine a clear causal link between the outputs, the project's development objectives, and the country's development priorities.</li> </ol>  | Unsatisfactory (1 point)            |
| Medium-high risk | <p>It is not possible to determine a clear causal link between the outputs, the project's development objectives, and the country's development priorities, <b>BUT:</b></p> <ol style="list-style-type: none"> <li>1. The project's development objectives and the original vertical logic were aligned with the IDB Country Strategy at the time of approval and will be aligned at closing; <b>OR</b></li> <li>2. <b>ALTHOUGH</b> the project's development objectives and the original vertical logic were not aligned with the IDB Country</li> </ol> | Partially Unsatisfactory (2 points) |



|                 |  |                         |
|-----------------|--|-------------------------|
|                 | Strategy at the time of approval and/or will not be aligned at closing, the gap analysis has determined the reasons (point 4) that justify the relevance of the project in the face of the country's development challenges.   |                         |
| Medium-low risk | <p>The following three conditions are met:</p> <ol style="list-style-type: none"> <li>1. A clear causal link is shown between the outputs, the project's development objectives, and the country's development priorities;</li> <li>2. The project's development objectives and original vertical logic were not aligned with the IDB Country Strategy at the time of approval and/or will not be aligned at closing;</li> <li>3. <b>BUT</b>, the gap analysis has found reasons (point 4) that justify the relevance of the project in the face of the country's development challenges.</li> </ol> | Satisfactory (3 points) |
| Low risk        | All of the relevance criteria are met (alignment and causal link) at the time of the analysis, <b>BUT</b> there are clear signs that the government's priorities could change before the closing of the project.   | Excellent (4 points)    |

## II. Effectiveness.

**Objective.** Determine if the project is on a path to receive a satisfactory evaluation under the PCR effectiveness criterion.

**Approach.** The effectiveness analysis must respond to the following questions: Will the targets associated with the expected results (if applicable) and the specific objectives of the project be achieved at closing? If the answer is yes, will it be possible to demonstrate that the achievement of said targets is attributable to the project?

If the response to any of these questions is negative, there will be a risk of deviation in the effectiveness criterion at closure. This risk of deviation will need to be identified, analyzed and, if it is established as a priority, managed by both planning and implementing an appropriate risk response.

**Scope.** The consultant must carry out the following activities:

1. Document the changes in the scope of the project that were carried out in the start-up stage and/or during execution.
  - Inputs: RM and the Project Monitoring Reports (PMRs).
  - Questions to guide the evaluation:
    - Have outputs been incorporated or cancelled with respect to the original RM? And with respect to the RM approved at start-up?
    - Are the outputs completed, in execution, and planned sufficient to ensure achievement of the project's development targets?
    - Could the project's development targets be met without delivering the outputs or some of the outputs?
    - Have there been any variations in budget (cost) estimates or technical specifications (quality) of the outputs that could affect achievement of the project development targets?

2. Document the difficulties in measuring the project's development targets.
  - Inputs: RM and Monitoring and Evaluation Plan.
  - Questions to guide the evaluation:
    - Do the indicators approved in the RM allow for correct and complete measurement of the development targets?
    - Do the indicators have adequate baselines and active sources of verification?
    - Is collection of the information necessary to measure the development indicators progressing adequately?
3. Analyze the gaps identified in points 1 and 2 and determine, for each specific project objective, if it is possible to achieve 100% (excellent), 80% (satisfactory), between 79% and 51% (partially unsatisfactory), or 50% or less (unsatisfactory) of the targets of the indicators associated with said objective.
4. Describe the risks stemming from the gaps identified, following the cause-event-impact structure.

EXAMPLE OF POSITIVE RISK: **[CAUSE]** If the project succeeds in showing attribution in the achievement of the targets of indicators X and Y of specific objective 2, **[EVENT]** the project could achieve four (4) points instead of three (3) in the effectiveness criteria at closure, **[IMPACT]** which would generate a positive deviation of 4% in the total PCR classification.

5. Propose a risk classification for the effectiveness section. To do this, the consultant must consider the following criteria:

| Level of Risk    | Classification Criteria   | Projected Classification in the PCR |
|------------------|---|-------------------------------------|
| High risk        | Any of the following conditions are met:<br>1. It is expected that no specific project objective will be achieved at closing; <b>O</b><br>2. It is estimated that all specific objectives will be classified as Partially Satisfactory or Unsatisfactory.   | Unsatisfactory (1 point)            |
| Medium-high risk | Any of the following conditions are met:<br>1. It is expected that more than 50% of the specific project objectives will be partially or totally achieved, and the results will be attributable to the project, <b>BUT</b> at least one specific objective will be ranked as Unsatisfactory; <b>O</b><br>2. 50% or more of the specific project objectives will be partially achieved, the results will be attributable to the project, and fewer specific objectives will be classified as Unsatisfactory than as Satisfactory or Excellent. | Partially Unsatisfactory (2 points) |
| Medium-low risk  | It is expected that more than 50% of the specific project objectives will be partially or totally achieved, the results will be attributable to the project, and no specific objective will be classified as Unsatisfactory.  | Satisfactory (3 points)             |

|          |   |                      |
|----------|---|----------------------|
| Low risk | The effectiveness criteria are met for all objectives at the time of the analysis, <b>BUT</b> the level of global risk <sup>3</sup> of the project is still high or medium-high. For example, there are still critical project outputs not contractually committed or there are expected cost overruns above the contingency reserve (if it exists) | Excellent (4 points) |
|----------|---|----------------------|

### III. Efficiency

Objective. Determine if the project is on a path to receive a satisfactory evaluation under the PCR efficiency criterion.

Approach. Analyze whether there are significant deviations in the time and cost of the project with respect to what was planned; and evaluate if those deviations could affect the projections established in the cost-benefit analysis carried out in the preparation stage. At a minimum, the consultant must analyze the Schedule Performance Index (CPI) and the Cost Performance Index to date, as well as their projections at the closing of the project. If considered relevant, the cost-benefit analysis could also be updated.<sup>4</sup>

The analysis of the efficiency criterion must respond to the following questions: Do the SPI and CPI show deviations to date? And if they do show a deviation, what cost overrun or time schedule extension is projected at the final disbursement date of the loan?

If the response to the first question is positive, there will be a risk of deviation in the efficiency criterion at closure. This risk of deviation will need to be identified, analyzed and, if it is established as a priority, managed by both planning and implementing an appropriate risk response. The response to the second question will allow for establishing the overall level of the risk in the efficiency criterion.

Scope. The consultant must carry out the following activities:

1. Explain in detail the deviations that the project has had in terms of time and cost.
  - Inputs: PMR, SPI and CPI projections.
  - Questions to guide the evaluation:
    - What variations have occurred with respect to the initial time and cost estimates for the components? Why are these variations happening?
    - What variations have occurred with respect to the initial time and cost estimates for the main outputs? Why are these variations happening?
    - How many years would the project need to achieve 100% of its targets if the execution conditions to date are maintained? What SPI would be needed to complete the project by the original deadline (*to complete performance index*)?
    - How much budget would the project require to achieve 100% of its targets if the execution conditions to date are maintained? What CPI would be needed to complete the project by the original deadline (*to complete performance index*)?

<sup>3</sup> In the absence of a quantitative analysis, the level of global risk of the project could be established as a simple average of the levels assigned to the individual risks recorded in the project's Risk Matrix, or, if the JEP considers it appropriate, a weighted average of the individual risks recorded.

<sup>4</sup> If it is decided not to update the analysis, the team will need to plan when this update will be carried out prior to closing, since, if it is not done, the project will receive a maximum ranking of two (2) points out of four (4) on this criterion in the PCR.

- What variations have occurred in the project's administrative costs with respect to the initial estimate and the total amount of the investment? Why are these variations happening?
  - Are the deviations in time generating financial costs for the country and supervision costs for the Bank?
2. Evaluate whether the deviations identified in point 1 could affect the assumptions established in the cost-benefit analysis carried out in the preparation stage.
- NOTE: If the cost-benefit analysis is updated, this point will be replaced by documenting the results of the new cost-benefit analysis.*
3. Describe the risks stemming from each deviation analyzed in point 2, following the cause-event-impact structure.

EXAMPLE OF RISK: [CAUSE] Due to the SPI to date, [EVENT] the project final disbursement date will need to be extended three (3) years even if the remaining outputs are delivered on schedule, [IMPACT] which will mean, given existing administrative costs and the expected increase in market prices, an additional cost overrun of 15% to be able to complete the scope as planned.

4. Propose a risk classification for the efficiency section. To do this, the consultant should consider the following criteria:

| Level of Risk    | Classification Criteria   | Projected Classification in the PCR |
|------------------|---|-------------------------------------|
| High risk        | The SPI or CPI projection shows a deviation greater than or equal to 60% with respect to what was planned.  | Unsatisfactory (1 point)            |
| Medium-high risk | The SPI or CPI projection shows a deviation at closing of greater than 40% and less than 60% with respect to what was planned.  | Partially Unsatisfactory (2 points) |
| Medium-low risk  | The SPI or CPI projection shows a deviation at closing of greater than 20% and less than 40% with respect to what was planned.  | Satisfactory (3 points)             |
| Low risk         | The SPI or CPI projection shows a deviation of less than 20% with respect to what was planned, but the overall risk of the project is still high or medium-high. For example, there are critical project outputs not contractually committed or there are expected cost overruns higher than the contingency reserve. | Excellent (4 points)                |

#### IV. Sustainability

Objective. Determine if the project is on a path towards obtaining a satisfactory rating under the PCR sustainability criterion.

Approach. Review how sustainability risks have been managed since the start-up stage, and identify if there are risks that are not being adequately managed. This will allow for issuing an alert so that the sustainability risks can be adequately managed before the closing of the project.

The analysis of the sustainability criterion must respond to the following questions: Is there any output or service that, after the closing of the project, will create for the Executing Agency (or any other public administration institution) a financial or social burden that did not exist prior to the project?

If the response to the question is positive, there is a risk of deviation in the sustainability criterion at closure. This risk of deviation will need to be identified, analyzed and, if it is established as a priority, managed by both planning and implementing an appropriate risk response.

Scope. The consultant must carry out the following activities:

1. Document the evolution, from project approval to date, of the sustainability risks recorded in the project Risk Matrix. This means (i) identifying the sustainability risks in the original Matrix; (ii) reviewing whether there has been a change to the status or level of those risks; (iii) analyzing whether new sustainability risks have been included during execution; and (iv) reviewing the status of implementation of the responses associated with all sustainability risks
2. Evaluate the effectiveness of the response actions implemented to date to address the sustainability risks recorded in the Risk Matrix and determine their residual levels.
3. Document the factors that can generate sustainability risks for the project:
  - Inputs: RM, PMR, Risk Matrix, environmental and social supervision reports, safeguard performance indicators, safeguard risk indicators, the country's regulatory framework, investigations by the Independent Consultation and Investigation Mechanism, integrity risk analysis investigations.
  - Evaluation questions:
    - Does the country's regulatory framework establish the responsibilities for the operation and maintenance of the goods and services delivered by the project? Is the responsibility shared among several entities? How are they coordinated?
    - Are there outputs that require operation and maintenance expenditures to ensure their sustainability? Are there outputs that require recurring expenditures to ensure adequate management of their social and environmental impacts? Could the national budget assume the costs associated with the operations and/or maintenance of those outputs?
    - Are there outputs that require a qualified human resource for their operation? Is there a sufficient supply of qualified personnel in the country?
    - Are there outputs whose use/consumption depends on the attitude of the final users in the face of the change? Have plans been made to manage the change for these outputs?
    - Are there outputs that depend on consumer demand? Have communications strategies been planned for those outputs?
    - Are there outputs that could be affected by technological progress in the sector? Are there outputs that could be vulnerable to natural disasters in the future?
    - Have problems of institutional integrity been reported during execution? Have problems been reported related to the capacity of the Executing Agency to manage project activities?
    - Has the management of environmental and social safeguards been adequate to date?
    - Has the project had, or does it have, any open investigations by the IDB's Independent Consultation and Investigation Mechanism?

4. Analyze whether any of those factors could generate sustainability risks in addition to those in the project's Risk Matrix. If there are such risks, record them following the case-event-impact structure, and qualitatively assess their probability of occurrence and expected impact in order to determine their risk level.

EXAMPLE OF RISK: **[CAUSE]** If there is no demand for the energy-efficient stoves among the target population due to their price, quality, or for other reasons, **[EVENT]** the producers of the stoves could massively execute the guarantees and leave the program **[IMPACT]**, which would threaten achievement of the sales goals and the reduction of emissions, in addition to the sustainability of the production scheme financed with the loan.

*Probability 4 (high). Justification: The existing distribution network does not reach the target populations, so it is estimated that the producers will have to make investments to expand this network, and this will have repercussions on the cost to purchasers.*

*Impact: 4 (high)*

*Level: 16 (high)*

5. Propose a risk classification for the sustainability section. To do this, the consultant must consider the following criteria:

| Level of Risk    | Classification Criteria  | Projected Classification in the PCR |
|------------------|--|-------------------------------------|
| High risk        | High or medium-high level sustainability risks are expected to persist when the project closes, and/or the environmental and social safeguards performance will not be satisfactory. | Unsatisfactory (1 point)            |
| Medium-high risk | Medium-low level sustainability risks are expected to persist when the project closes, and/or the environmental and social safeguards performance will not be satisfactory.          | Partially Unsatisfactory (2 points) |
| Medium-low risk  | Low-level sustainability risks are expected to persist when the project closes, although the environmental and social safeguards performance will be satisfactory.                   | Satisfactory (3 points)             |
| Low risk         | Sustainability risks are not expected to persist when the project closes, but the overall risk level of the project is still high or medium-high at the time of the analysis.        | Excellent (4 points)                |

## Phase 2: Action Plan for the Second Half of Execution

The second phase of the consultancy is the preparation of the Response Plan that will be used to manage the risks identified in the diagnostic. This Response Plan is the strategy proposed in the second half of execution to maximize the project's chances of success as measured in the PCR.

The scope of the Response Plan will depend on results of the diagnostic. Consequently, it may contain very diverse types of actions: adjustments to the RM indicators or outputs, transfers of resources between components or outputs, extension of the final disbursement date, changes in the project management mechanism, changes in the development objectives of the project, cancellation of loan resources, etc.

The activities of the second phase of the consultancy are divided into two blocks:

1. **Preliminary proposal.** The consultant must submit a proposed Response Plan to manage the risks identified. The Response Plan must contain the following fields: (i) risk management strategy; (ii) description of the response action; (iii) who is responsible for implementing the response; (iv) the response trigger; and (v) the estimated residual level after implementation.

To prepare the Response Plan, it is recommended that the following process be adopted:

- a) Define the general strategy to increase the PCR classification at closing. Based on the projected classifications in the diagnostic, the consultant will identify which criteria should be prioritized during the second half of execution in order to achieve the highest classification possible on the PCR. This prioritization will be based on two variables: (i) the probability that the classification of the criterion can be improved before the closing (probability of success); and (ii) the expected impact of a change in the criterion classification on the overall PCR classification (expected impact).

Example: “Based on the diagnostic, the optimal strategy to manage the general level of risk is to focus on the relevance and effectiveness criteria. It would be sufficient to increase by 1 point in each of these criteria in order to achieve a final classification of “Partially Satisfactory” in the PCR. While the efficiency criterion is at a high risk, it is not prioritized because it is considered unlikely to generate sufficient time or cost savings during what remains of execution to improve the classification in this criterion.”

- b) Define the strategy to manage the individual risks. Within each prioritized criterion, individual risks will be selected that have the greatest potential to improve the expected classification of that criterion. The selection will be made based on two variables: (i) the probability that the risk can be properly managed before closing (probability of success); and (ii) the expected impact of a change in the level of risk on the total classification of the PCR (expected impact).

Example: “Within the effectiveness criterion, priority has been given to risks X and Y, which are relatively easy to manage and have a sufficient impact to increase the classification of the criterion by 1 or more points. On the contrary, all risks identified within the relevancy criterion are deemed difficult to manage, so priority has been given to risk Z, which has the largest expected impact on the total classification of the criterion.”

- c) Define the response actions, responsible parties, costs, triggers, and residual levels. Finally, for each prioritized risk, response actions in the second half of execution will be recommended, together with (i) those responsible for implementing the response; (ii) the estimated cost for their implementation; (iii) the trigger for the response; and (iv) the estimated residual level after implementation of the response.

Example: “In the effectiveness criterion, we propose exploiting risk ‘Y’ (a positive risk) by launching a pilot to implement the outputs that have been designed under objective 2. In this way, we ensure achieving the targets of this objective, and we guarantee that their attribution to the project can be proven.”

2. **Mid-term workshop.** The consultant will facilitate a workshop with the Ministry of Finance and IDB project team to review the proposed Response Plan. At the end of the workshop, there will be a validated version of the Response Plan, and, if required, an updated version of any affected project management tools (Results Matrix, Multi-year Executing Plan, Annual Operating Plan, Procurement Plan, Financial Plan, Risk Matrix, Operating Manual, Monitoring and Evaluation Plan, etc.).

The main questions for the monitoring phase are:

- i. **Coherence monitoring:** Do the activities and processes developed correspond to the goals established in the program?
- ii. **Financial monitoring:** Are the funds being executed according to the timetable established in the program?
- iii. **Activity monitoring:** Are the projected activities being planned and executed as established in the timetable of the project?
- iv. **Product Monitoring:** Are the products (intermediate and final) being developed in a sequential and ordered way?
- v. **Results monitoring:** Is the project fulfilling the required goals established in the impact and outcomes indicators?
- vi. **Risk monitoring:** Are there any emerging risks that might jeopardize the correct implementation of the Project? Are the risk mitigation actions been applied?

#### **D.) OUTPUT AND DELIVERABLES**

The consultant shall provide the following outputs:

- i) A draft work plan within *1 week* after signing the contract. The consultant must submit a Work Plan that outlines the activities planned and include the schedule for visits and interviews during the consultancy execution.
- ii) An inception report and detailed work plan which includes an assessment framework *within a week* after concluding the inception mission.
- iii) A draft of the midterm evaluation report. The contractual is responsible for consolidating the report and take into consideration the comments received at the evaluation wrap-up meeting, to produce a coherent draft evaluation report with the diagnostic and response plan and evaluation summary, according to the format to be agreed on.
- iv) A final draft of the midterm evaluation report with the diagnostic and response plan and a mid-term evaluation summary, and a power point presentation (the draft will be delivered at least 5 working days before the presentation takes place).
- v) A final midterm evaluation report including all comments agreed on during the review process of the final draft.
- vi) Updated planning and monitoring documents. The consultant will deliver the updated management tools for review by the Ministry of Finance no later than two (2) weeks after the Mid-term Workshop.

The evaluation consultant's contractual obligations are complete once the Ministry of Finance has reviewed and approved the final version of the evaluation report for quality and completeness as per the TOR.



#### **E.) LEVEL OF EFFORT, LENGTH OF CONTRACT AND OTHER CONTRACT DETAILS**

- i. **Type of consultancy:** Individual Consultant
- ii. **Level of effort:** The successful consultant will be employed on a contractual basis. The level of effort required to carry out this assignment is estimated at a maximum period of twenty - five (5) days
- iii. **Duration:** approximately 25 non-consecutive days within a period of three (3) calendar months.
- iv. **Place of work:** Belize and work from home will be an option.
- v. **Trips:** For international applicants- at minimum two (2) trips to Belize are required for data collection and information gathering, due to COVID-19 restrictions, the consultant is encouraged to plan trips with extended duration in order to reduce the frequency. The consultant will be responsible to arrange all transportation and other logistics.
- vi. **Eligibility:** Consultants who have previously been involved in any aspect pertaining to the execution of the Strengthening of Tax Administration Project are not eligible to apply.
- vii. **Type of contract:** Lump sum, including travel cost.
- viii. **Budget:** The total estimated price for this consultancy inclusive of taxes and travel expenses is US \$20, 625.00

#### **F.) TIMEFRAME & PAYMENT SCHEDULE**

i) It is expected that the consultancy will require a total of 25 non-consecutive days within a period of three (3) calendar months starting August 2, 2022 and ending October 31, 2022.

ii) The payment schedule is as follows:

- **30%** upon acceptance of the Inception report and work plan.
- **30%** upon approval of the Draft midterm evaluation report.
- **40%** upon approval of the Final Version of the midterm evaluation report and updated planning and monitoring documents.

#### **G.) QUALIFICATIONS OF CONSULTANT**

**The consultant selected should have the following characteristics:**

**Minimum Academic degree:** At least a Bachelor's degree in Business Management, Economics, Governance or project evaluation-related field or equivalent.

**General Experience:** At least a minimum of three (3) years working experience

##### **Specific Experience:**

- Experience in conducting at least a minimum of five (5) project evaluations in any of the following types of evaluations: mid -term evaluation, final evaluation, impact evaluation, Economic ex-post evaluation, ex-ante, etc.
- Experience in conducting project evaluations in Tax administration program would be an asset.

##### **Skills, Knowledge, Abilities:**

- Fluency in written and spoken English is essential.
- Able to effectively communicate with local stakeholders in Belize. Spanish proficiency would be an asset

- Presentation and facilitation skills
- Highly motivated and committed

## **H.) COORDINATION**

The technical focal point and main counterpart for this consultancy is the Monitoring & Evaluation Officer of the Strengthening of Tax Administration. The administrative focal point and main counterpart for this consultancy is the Project Coordinator of the Strengthening of Tax Administration.

## **I.) CRITERIA FOR SELECTION**

Consultants will be selected in accordance with the procedures set out in the Inter-American Development Bank: [Policies for the Selection and Contracting of Consultants financed by the Inter-American Development Bank](#) GN-2350-15 section 5 – individual consultants and is open to all eligible candidates as defined in the IDB policies. The individual consultant will be selected in accordance with the selection of Individual Consultant based on Comparison of Qualifications method set out in the Contracting of Consultant Policies.

## **J.) APPLICATION PROCEDURES:**

Expression of Interest should contain:

- (i) Document explaining interest, experience, and competence of the Individual consultant
- (ii) Comprehensive resume with the Individual Consultant's experience in the assignment of similar consultancy services during the past five years. Description of similar assignments specifying start and end dates of assignments. *Please provide dates, name of employing organization, titles of positions held, types of activities performed and location of the assignment, and contact information of previous clients and employing organization(s).*
- (iii) A least Two references
- (iv) Copy of degrees / Certificates
- (v) Proof of nationality: copy of documentation of nationality.
- (vi) Copy of Certificate of Good Standing from the Belize Tax Service Department

Qualified Individual Consultants must submit their expression of interest via e-mail to [Michelle.Longsworth@bts.gov.bz](mailto:Michelle.Longsworth@bts.gov.bz) no later than 4:00 p.m. (Belize local time), Friday, July 1, 2022, marked **STAP- Individual Consultant to Conduct Mid -term Evaluation** in the subject header. In addition, applicants may also submit a hard copy at the following address:

**Director General**  
**Belize Tax Service**  
**Strengthening of Tax Administration Project**  
**Eleanor Hall Building**  
**Chetumal Street, Belize City**

For clarifications kindly contact:

**Project Coordinator**  
**Project Executing Unit**  
**Strengthening of Tax Administration Project**  
**Eleanor Hall Building**  
**Chetumal Street, Belize City**  
**E-mail: [Gisel.Correa@mof.gov.bz](mailto:Gisel.Correa@mof.gov.bz)**