

DOCUMENT OF THE INTER-AMERICAN DEVELOPMENT BANK

REGIONAL

SUPPORT TO CARTAC

(RG-T1428)

PLAN OF OPERATIONS

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ABBREVIATIONS

CARICOM	Caribbean Community
CARTAC	Caribbean Regional Technical Assistance Centre
CDB	Caribbean Development Bank
CET	Common External Tariff
CIDA	Canadian International Development Agency
DFID	Department of International Development, United Kingdom
FSO	Fund for Special Operations
FTAA	Free Trade Agreement of the Americas
GDP	Gross Domestic Product
IFMIS	Integrated Financial Management Information System
IMF	International Monetary Fund
PFM	Public Financial Management
UNDP	United Nations Development Programme
VAT	Value-Added Tax
WTO	World Trade Organisation

PLAN OF OPERATIONS

EXECUTIVE SUMMARY

Beneficiary:	Caribbean Community (CARICOM)		
Executing Agency:	Inter-American Development Bank		
Beneficiaries of the Program:	Ministries of finance, planning, tax authorities and customs authorities of 21 targeted countries in the Caribbean Region		
Amount and Source:	IDB: (FSO net income)	US\$	650,000
	Counterpart:	US\$	<u>0</u>
	Total:	US\$	650,000
Objectives and description:	The overall objective of this operation is to support CARICOM's efforts to achieve sustainable improvements in their fiscal management systems. For this purpose, the operation will focus on strengthening the capacity for development and improving current practices of the countries of the Region in the following areas: tax administration and tax systems; tax policy; debt and public expenditure management; budget planning and execution. The TC is comprised of three components: I. Tax policy and administration; II. Budget planning and execution and; III. Debt and public expenditure management.		
Terms:	Execution Period:	24	Months
	Disbursement Period:	30	Months
Environmental and Social Review:	In accordance to the environmental and safeguards policy, the project obtained a classification "C". Given the objectives described above and that the operation aims at strengthening government institutions, no negative social or environmental impacts are expected for the Region.		
Coordination with Other Donors:	The Bank will be the executing agency responsible for the execution of this operation, with the support of the CARTAC.		

I. FRAME OF REFERENCE

A. Socio-economic Framework

- 1.1 **Macroeconomic Aspects.** The Caribbean countries vary considerably in terms of population, GDP, social indicators, production and export bases. However, they are all constrained by the relatively small size of their economies and limited natural resources. The economies in these countries are by and large open¹, but with limited diversity in production and a high level of dependence on tourism. Most countries' outputs and/or exports rely heavily on just a few industries (e.g., tourism in the services sector, energy-related products in the manufacturing sector, and bananas or sugar in the agricultural sector). Despite relatively high per-capita incomes, many countries face substantial social development problems, such as high poverty rates, income inequality, unemployment and under-

1 Many of the countries rely heavily on imports for consumption and capital goods. The average trade-to-GDP ratio was more than 115 percent in 2007.

employment. Most Caribbean economies are vulnerable to changes in external markets and shifts in trade, and are prone to natural disasters.

- 1.2 Overall, macroeconomic performance in the region has improved in the last years (see Table 1.1). Growth has resumed and has outpaced historical trends. This owes partly to a more favourable global economic environment, which has supported growth in the tourism sector. In spite of elevated fuel prices and strong growth, inflation has generally remained low.

Table 1.1. Caribbean Regional Economic Indicators (in % of GDP)

	2000	2001	2002	2003	2004	2005	2006
Real GDP growth	3.5	0.8	1.8	3.2	3.3	4.4	5.4
Investment	29.6	29.6	29.1	29.8	30.2	32.5	35.3
Primary central gov. balance	-1.3	-0.8	-2.9	0.1	1.4	1.3	1.2
Overall central gov. balance	-5.4	-5.2	-7.6	-5	-3.8	-3.6	-3.3
Public debt	78.6	82.7	93.5	96.5	96.5	91.9	86
Current account balance	-11	-12.8	-13	-12.5	-8.9	-12.7	12.6

Source: IMF Statistics

- 1.3 **Fiscal Progress and Achievements.** Many countries in the Caribbean are introducing wide-ranging public finance reforms. The initial strength of Public Financial Management (PFM) systems varies, as do the nature of the initiatives and the prospects for realizing their full benefits. Budget execution in many countries is characterized by inadequate commitment control, as well as significant supplementary and off-budget transactions. Some countries experience unplanned borrowing and inadequate management of the debt stock. PFM activity will continue to respond to needs in the areas of: medium-term budget frameworks; planning methodology; revenue forecasting; public sector investment programmes; budget implementation and cash management; commitment control, reporting, and audit requirements. Several countries in the Region have requested assistance in integrating capital and current budgets, along with improved debt management. In terms of revenue forecasting, there is the need to strengthen budget preparation by providing ministries of finance and related agencies with revenue modelling tools.
- 1.4 **Fiscal Challenges.** Countries in the region have traditionally relied on import duties as a revenue source. However, they are now being motivated under CARICOM's Common External Tariff (CET) to look more to domestic resources. This requires further reforms of tax systems including more Value Added Tax (VAT) programmes, reductions in tax exemptions and concessions, and simplification of income taxes. The computerization of Customs and Inland Revenue procedures to improve processing and compliance, mainly through risk management, continues to be a major challenge. Current IT systems in most countries are outdated and unintegrated. Hence, many procedures remain manual, which are inefficient and invite corruption. Moreover, most Caribbean countries prefer to maintain their own IT systems, in spite of significant associated overhead costs in countries with as few as 5,000 active taxpayer records. Finally,

countries with new VATs must merge these systems with the income tax system to permit both systems to function effectively.

- 1.5 **CARTAC.** Given the size and number of countries in the Caribbean Region², the provision of technical assistance based on individual requests usually poses a big challenge for the donor community, both in terms of financing and coordination. In many cases where this assistance has been provided, the approaches used have not been very efficient in maximizing returns or providing lasting benefits to the countries³. Consequently, in 1999, the International Monetary Fund (IMF) began to explore the applicability in the Caribbean Region of a successful programme established in the early 1990s in the Pacific islands.
- 1.6 The Caribbean Regional Technical Assistance Centre (CARTAC) is a United Nations Development Programme (UNDP) project executed by the IMF and financed by a pool of resources contributed in cash and in-kind by the international donor community. CARTAC is made up of 20 participating countries from the Caribbean Region⁴ and nine multilateral and bilateral agency partners⁵, including the Bank. The Project consists of the following: (i) a regional centre staffed by long-term technical assistance experts; (ii) short-term consultancy assignments; (iii) advisory missions involving in-country workshops and regional training seminars; and (iv) the joining/assignment of national staff to sister organizations in other countries, to share and exchange ideas and learning.
- 1.7 The Project, currently in its third stage, finances technical assistance to build regional capacity to address the emerging challenges to fiscal and debt sustainability, financial sector development and overall macroeconomic management for sustained growth and development. Since its creation, it has provided technical assistance in the following areas: (i) *Public Financial Management* (PFM), providing support in developing organic budget laws, introducing output-based budget management and multi-year budgeting, preparing functional specifications for an Integrated Financial Management Information System (IFMIS), introducing manual-based commitment control systems and providing internal audit training; (ii) *Revenue policy and administration*, assessing tax policies and administration and recommending improvements⁶; (iii) *Financial sector supervision*, where support has concentrated on drafting legislation, preparing supervisory procedures and manuals, facilitating professional cooperation, and conducting training workshops and seminars;

2 The Caribbean Region groups 26 countries and territories.

3 For more information see "Evaluation of the Technical Assistance Provided by the IMF", January 2005, and OVE's Country Programme Evaluations in the Caribbean Region.

4 The member countries and territories served by CARTAC, namely are: Anguilla, Antigua and Barbuda, The Bahamas, Barbados, Belize, British Virgin Islands, Cayman Islands, Dominica, Dominican Republic, Grenada, Guyana, Haiti, Jamaica, Montserrat, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Suriname, Trinidad and Tobago, and Turks and Caicos.

5 The Caribbean Development Bank (CDB), Canadian International Development Agency (CIDA), IMF, UNDP, European Union (EU), Department for International Development (UK/DFID), United States Agency for International Development (USAID), the World Bank (WB) and the IDB.

6 In the tax administration area, CARTAC has also undertaken: (1) a survey of tax systems in eleven countries; (2) sponsorship of a tax commission made up of regional experts from academia, private and public sectors; and (3) assistance to countries in carrying out targeted tax improvements and shifting revenue bases from tariffs to other sources in preparation for WTO accession and other trade liberalization initiatives (e.g. FTAA)

(iv) *Statistics*, helping countries to improve national accounts, data collection, methodologies and coverage of the balance of payments, consumer price indices, and developing a methodology for calculating import and export prices and; (v) *Financial programming and macroeconomic analysis*, where technical assistance has concentrated on methods to design and implement stabilization and adjustment programmes and building capacity in macroeconomic policy analysis.

B. The Bank's Strategy for the Region

- 1.8 The overall objective of the Bank's Regional Strategy for CARICOM in the period 2007-2010 is to help Caribbean countries transform their regional integration process into a tool for more efficient global integration, fostering competitiveness and economic growth. In the Modernization of the State area, Bank actions call for strengthening public management, fiscal capacity and institutional mechanisms aimed at greater macroeconomic convergence and macroeconomic policy coordination across the Region. The proposed Programme acts in this area by strengthening compliance in fiscal areas, through the modernization of the main administration processes, especially those corresponding to public expenditure, debt management, tax policy and tax administration.

C. Support of Other Donors

- 1.9 Over the years since its launch in 2001, the Canadian International Development Agency (CIDA) has emerged as the single largest donor to CARTAC. The IMF, CDB, the European Union, the World Bank, the British Department for International Development (DFID) and Ireland have also provided cash or in-kind support in the past.

II. PROGRAM DESCRIPTION

A. Objectives and Description

- 2.1 The overall objective of this Technical Cooperation (TC) is to support CARICOM's efforts to achieve sustainable improvements in their fiscal management systems. For this purpose, the operation will focus on strengthening the institutional capacity and improving current practices of the countries of the region in the following areas: tax administration and tax systems; tax policy; debt and public expenditure management; budget planning and execution. The TC is comprised of the three components detailed below.

B. Components

- 2.2 **Component 1. Tax Policy and Administration.** The objective of this component is to strengthen CARICOM countries tax policy formulations as well as supporting their efforts in consolidating on-going tax reforms. This component will finance the following activities: (i) the revision and simplification of tax

systems and introduction of compensatory taxes; (ii) training courses to complete the VAT implementation and its corresponding processes; (iii) reviewing of the tax and customs processes and legislation; (iv) reviewing and proposing simplifying procedures of the most complex revenue administration structures (e.g., Barbados, Jamaica, and Trinidad and Tobago) and; (v) a regional study on tourism taxation. The above-mentioned studies and the training of staff of revenue departments and ministries of finance are expected to result in modern and efficient tax and customs systems and ultimately lead to enhance governments' capacity for economic and financial management.

- 2.3 **Component 2. Budget Planning and Execution.** The objective of this component is to assist countries with weak budgetary planning in improving their capacity in budget formulation, economic analysis and expenditure control. This component will finance the following activities: (i) seminars and dissemination of lessons learned in implementing programme-oriented budget systems and medium-term budget frameworks; (ii) reviewing the relation between planning and budgeting to improve capacity for better planning in specific countries, making recommendations and developing an action plan; (iii) consulting services to strengthen the fiscal economic analysis (including financial programming and macroeconomic decisions of the budget offices and; (iv) in-country seminars and workshops in Public Financial Management (including internal auditing, public sector investment programs, and revenue forecasting and modelling). The expected results include more transparent and efficient programming of public expenditure, better policy analysis and more reliable forecasting of revenue and expenditure to help in medium-term budgetary planning.
- 2.4 **Component 3. Debt and Public Expenditure Management.** The objective of this component is to strengthen the capacity of authorities to manage and control public funds and monitor public debt in a transparent and efficient manner. This component will finance the following activities: (i) in-country seminars and workshops on debt sustainability (including production of debt sustainability and management analysis report for the corresponding country); and (ii) training in better governance. The expected results at the end of the execution of the TC include comprehensive, reliable and timely information on debt analysis and debt management as well as more transparent processes on budget expenditure and management.

III. BUDGET

A. Cost, Financing and Disbursement Schedule

- 3.1 The total cost of the Programme during the following two years of operation is approximately US\$650,000 from the net income of the Fund for Special Operations (FSO) on a non-reimbursable basis. The TC program proposed herein will have an execution period of 24 months and a disbursement period of

30 months. The TC cost table is presented below. The counterpart funds will be provided by CARTAC.

Table 2.1. Summary Cost (US\$ Dollars)

Categories of Expenditure	FSO
Direct Costs	US\$
1. Tax policy and administration	215,000
1.1 Studies on tax policy and administration	125,000
1.2 Training and knowledge dissemination	90,000
2. Budget planning and execution	265,000
2.1 Studies on budget planning and execution	160,000
2.2 Training and knowledge dissemination in planning, financial programming and macroeconomic decision-making	105,000
3. Debt and public expenditure management	100,000
3.1 Studies on debt sustainability and management	90,000
3.2 Training and knowledge dissemination in management and control of public funds and monitoring of public debt	10,000
Program Management	60,000
Project Coordinator (ICF/FMM)	60,000
Final Evaluation	5,000
Contingencies	5,000
TOTAL	650,000

IV. EXECUTING AGENCY AND MECHANISM

A. Program Execution and Administration

- 4.1 This program will be executed by the Bank (ICF/FMM) with the support of CARTAC and the Country Office in Barbados. IDB resources will benefit to a large extent CARTAC activities in IDB member countries. The CARTAC office, located in Barbados, is currently staffed by a full time coordinator (an IMF staff member), an economist (provided by the CDB) who assists the coordinator, and ten long-term advisors distributed among the following areas of expertise: (i) public expenditure and management; (ii) tax and customs; (iii) financial sector; (iv) off-shore financial activities; and (v) statistics.
- 4.2 CARTAC's regional approach to capacity building essentially works by providing a pilot country technical assistance in introducing a methodology that can be adopted later by other countries with minimum changes. Regional training courses provide general knowledge on the methodology. Professional liaisons are then assigned to the pilot country from other interested countries. The methodology is introduced in the next country using pilot-country staff as trainers and experts. As more countries adopt the methodology, the pool of staff available as trainers and experts grows, including for finding replacements to fill temporary gaps in another country. In addition, CARTAC provides opportunities for facilitating the mobilization of donor resources, while allowing greater

coordination among donor programmes and providing closer and more continuous contact between technical assistance providers and users.

- 4.3 CARTAC will submit the following reports to the Bank: (i) CARTAC's six-month and annual work plans approved by the steering committee and (ii) the review committee's annual report. In addition, terms of reference for the short-term experts to be contracted using the Bank's contribution must be submitted to the Bank for its non-objection. Upon the completion of their assignments, the short-term experts should submit copies of their final reports to the Bank
- 4.4 It is important to note that in the case of the funds contributed by other donors for the purpose of financing the third phase of CARTAC's activities, the IMF will serve as executing agency, with the UNDP serving as financial agent. The IMF has gained valuable experience as the executing agency for the prior two phases and is highly qualified to provide the technical supervision which will help insure the quality of the technical assistance provided as well as adhesion to international norms and standards.
- 4.5 The Bank, led by ICF/FMM in Headquarters and assisted by the Country Office in Barbados, will have the basic as well as administrative and technical responsibility for the Program including the monitoring and supervision of the operation.

B. Procurement of Goods and Services

- 4.6 For the selection and hiring of consulting services necessary for the successful execution of the project, the policies and procedures of the Bank will apply.
- 4.7 For purposes of identifying individual consultants, CARTAC maintains a roster of eligible individual consultants which has been agreed with and is acceptable to all its donors and supporting institutions. Any modification to the roster is subject to the acceptance by all the stakeholders and this arrangement will be maintained during the execution of this TC. This roster will be provided to the Bank by CARTAC along with sufficient detail on the consultants listed to allow the Bank to determine individual consultants' eligibility for selection.
- 4.8 The Bank will carry out the selection and hiring of consulting services in accordance with the procedures of the Bank.
- 4.9 A Project Coordinator will be hired to work at the Bank's Headquarters, under the ICF/FMM Division, to coordinate the activities during the project execution.

V. MONITORING AND EVALUATION

- 5.1 The Bank (ICF/FMM) will be responsible for carrying out monitoring and evaluation activities, with the support of CARTAC.

VI. PROGRAM BENEFITS AND RISKS

- 6.1 **Benefits.** The beneficiaries of the Programme are the ministries of finance and planning. The expected benefits are the strengthening of their capacity to manage macroeconomic and fiscal policies and the establishment of simpler and more efficient revenue administration through more advanced organization, systems and procedures for serving taxpayers, and enforcing of tax laws. In addition, these institutions will benefit through better and more transparent public resource allocation and efficient public finance management based on current practices of government budgeting, effective budget execution and accounting. The Programme will focus on a limited range of needs that are common to the Region and in many cases will help to consolidate the gains from technical assistance that is currently planned or on-going.
- 6.2 **Risks.** A latent risk in these types of interventions is the possibility that CARTAC could duplicate efforts being already carried out by other lending or donor agencies in the Region. This risk is minimized by the constant oversight provided by the CARTAC steering committee, which groups a number of multilateral and bilateral institutions currently active in the Region. A second possible risk is more related to the execution of this operation. While the Bank will be responsible for the execution of the project, the integral role of the IMF and CARTAC in project implementation cannot be ignored. In order to insure proper coordination among IDB, IMF and CARTAC, the IDB will elaborate a written agreement spelling out the duties and responsibilities of each institution, so as to ensure complete coordination and integration of work.

VII. SOCIAL AND ENVIRONMENTAL STRATEGY (EAS)

- 7.1 In accordance to the environmental and safeguards policy, the project has been classified as “C”. The overall objective of this operation is to support CARICOM’s efforts to achieve sustainable improvements in their fiscal management. For this purpose, the operation will focus on strengthening the capacity development and improving current practices of the countries of the Region in the following areas: tax administration and tax systems; tax policy; debt and public expenditure management; and budget planning and execution. Given the objectives described above and that the operation aims to strengthen government institutions, the project team does not expect any negative social or environmental impacts for the Region.

VIII. CERTIFICATION

- 8.1 The Grants and Cofinancing Management Unit (VPC/GCM) certifies that US\$650,000 from the net income of the Fund for Special Operations (FSO) is available for the financing of the project activities proposed in this Plan of Operations.

	[Original Signed]	December 2, 2008
Vo.Bo.	<hr/>	<hr/>
	Marguerite S. Berger, Chief VPC/GCM	Date

IX. APPROVAL

	[Original Signed]	December 15, 2008
Vo.Bo.	<hr/>	<hr/>
	Vicente Fretes Cibils, Chief ICF/FMM	Date

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LOGICAL FRAMEWORK

Goal/Long-Term Objectives	Monitoring Indicators	Means of verification	Assumptions
Achieve sustainable improvements in CARICOM's fiscal management efforts	Government's capacity for economic and financial management further enhanced (revenue, expenditure and public debt indicators)	IMF Article IV and PEFA Reports	For achieving Goal: <ul style="list-style-type: none"> Continued high standards of public sector management and governance. Macroeconomic stability is maintained.
Project Purpose/Outcome	Monitoring Indicators	Means of verification	Assumptions
Strengthen the capacity development and improve tax administration and tax systems, tax policy; debt and public expenditure management	At least 80% of revenue departments and ministries of finance staff trained in financial management system, financial programming, public investment systems and revenue forecasting.	<ul style="list-style-type: none"> Project reports CARTAC Steering Committee Reports 	<ul style="list-style-type: none"> There is a continued demand from Government authorities regarding CARTAC's technical assistance. Continued support for capacity building between countries to help address the narrow resource-base in much of the region.
Components	Monitoring Indicators	Means of Verification	Assumptions
1. Tax Policy and Administration	By the end of the program (24 months) <ul style="list-style-type: none"> At least 90% of the Caribbean countries have implemented the VAT and its corresponding processes At least 3 countries in the Caribbean have reviewed and proposed simplify procedures to their revenue administrative structures. Regional studies on tax expenditures and tourism taxation completed. 	<ul style="list-style-type: none"> Project Reports CARTAC Steering Committee CDB Annual Report 	<ul style="list-style-type: none"> A continued support towards CARICOM Common External Tariff (CET) to look more to domestic resources Government Authorities continue to support further reform of tax systems including more VAT programme and reduction in tax exemption and concessions, and simplification of income taxes.

Components	Monitoring Indicators	Means of Verification	Assumptions
2. Budget Planning and Execution	By the end of the program (24 months) <ul style="list-style-type: none"> At least 5 countries in the region has been trained in medium-term budget framework, planning methodology and public sector investment programmes. 	<ul style="list-style-type: none"> Project Reports CARTAC Steering Committee CDB Annual Report 	<ul style="list-style-type: none"> Countries continued to support towards better public financial management and fiscal sustainability. There is an increasing demand from Government Authorities on technical assistance regarding better managerial practices on control mechanisms.
3. Debt and Public Expenditure Management	By the end of the program (24 months) <ul style="list-style-type: none"> At least 80% of the Staff of the Ministries of Finance in the areas of debt and public expenditure have been trained in best practices regarding fiscal transparency Studies (four)s on debt and sustainability management countries 	<ul style="list-style-type: none"> Project Reports CARTAC Steering Committee CDB Annual Report 	<ul style="list-style-type: none"> The Government Authorities show interest in better management of debt stock and better planned borrowing mechanisms Countries show commitment to a better budget execution and adequate commitment control
Inputs		For acquiring Inputs:	
All components: The project will finance consultants		See project budget and procurement section	Conditions precedent to first disbursement, Procurement, and other loan contract requirements are met in a timely manner

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DETAILED BUDGET

	Components	IDB US\$
1.	Tax policy and administration	210,000
1.1	Six tax administration experts in VAT implementation and reorganization plans, including revenue authority structures (10 months each)	
1.2	One in-country Value Added Tax course	60,000
1.2.1	One senior expert in Value Added Tax (3 month)	60,000
1.3	Study on tax and customs processes and legislation (4 countries)	60,000
1.3.1	Two senior custom tax international consultants (2 months each)	60,000
1.4	Regional study on tourism taxation (4 countries)	60,000
1.4.1	Two international senior consultants on tourism taxation (2 months)	60,000
1.5	Reviewing and proposing simplifying procedures for tax administrations	30,000
1.5.1	One senior international consultant (2 months)	30,000
2.	Budget Planning and Execution	265,000
2.1	Two PFM experts in implementing MTFP frameworks, planning methodology, budget implementation and cash management (10 months each)	
2.2	Seminar on programme budgeting	48,500
2.2.1	Two international senior experts	7,000
2.2.2	Technical staff participants transportation and logistics	41,500
2.3	Seminar on strategic planning and MTBF	51,500
2.3.1	Three international senior experts	10,000
2.3.2	Technical staff participants transportation and logistics	41,500
2.4	Studies on budget planning versus budget executing (3 countries)	60,000

	Components	IDB US\$
2.4.1	One senior consultant (3 months)	60,000
2.5	Studies on fiscal economic analysis (2 countries)	45,000
2.5.1	Two senior consultants (3 months each)	45,000
2.6	Two in-country workshops	60,000
2.6.1	Revenue and modelling. One international senior expert (3 months)	60,000
3.	Debt and Public Expenditure Management	100,000
3.1	One debt management expert (6 months)	
3.2	Three in-country debt sustainability analysis workshops	50,000
3.2.1	One senior consultant (3 months)	50,000
3.3	One regional conference on debt management	50,000
3.3.1	Two international senior experts	7,000
3.3.2	Technical staff participants transportation and logistics	43,000
	Programme Management	60,000
	Programme Coordinator	60,000
	Final Evaluation	5,000
	Contingencies	10,000
	Total	650,000

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PROCUREMENT PLAN

Procurement Plan from: January 2009 until December 2010

Description and type of the procurement contract	Estimated Contract Cost (US\$)	Procurement method ¹	Review (ex-ante or ex-post)	Source of financing and percentage		Pre-qualifi- cation ² (Yes/No)	Estimated dates		Status ³ (pending, in process, awarded, cancelled)	Est. Proposals submission date (semester/year)
				IDB/FSO %	Local/ Other %		Publication of specific procurement notice	Completion of contract		
Consulting Services (including training)										
COMPONENT 1. Tax policy and administration										
1.2 One in-country Value Added Tax course										
- One senior expert in Value Added Tax (3 month)	60.000	COS ⁴		100		No				1/2009

1 **Goods and Works:** ICB: International competitive bidding; LIB: limited international bidding; NCB: national competitive bidding; PC: price comparison; DC: direct contracting; FA: force account; PSA: Procurement through Specialized Agencies; PA: Procurement Agents; IA: Inspection Agents; PLFI: Procurement in Loans to Financial Intermediaries; BOO/BOT/BOOT: Build, Own, Operate/Build, Operate, Transfer/Build, Own, Operate, Transfer; PBP: Performance-Based Procurement; PLGB: Procurement under Loans Guaranteed by the Bank; PCP: Community participation procurement. **Consulting Firms:** QCBS: Quality- and Cost-Based Selection QBS: Quality-Based Selection FBS: Selection under a Fixed Budget; LCS: Least-Cost Selection; CQS: Selection based on the Consultants' Qualifications; SSS: Single-Source Selection. **Individual Consultants:** NICQ: National Individual Consultant selection based on Qualifications; IICC: International Individual Consultant selection based on Qualifications

2 In the case of new Policies it applies only for Goods and Works. In the case Old Procurement Policies it applies for Goods, Works and Consulting Services.

3 This column "Status" should be used for retroactive procurement and for procurement plan updates.

4 CQS – Selection Based on Consultants' Qualifications

Description and type of the procurement contract	Estimated Contract Cost (US\$)	Procurement method ¹	Review (ex-ante or ex-post)	Source of financing and percentage		Pre-qualification ² (Yes/No)	Estimated dates		Status ³ (pending, in process, awarded, cancelled)	Est. Proposals submission date (semester/year)
				IDB/FSO %	Local/ Other %		Publication of specific procurement notice	Completion of contract		
1.3 Study on tax and customs processes and legislation (4 countries)										
- Two senior custom tax international consultants (2 months each)	60,000	CQS		100		No				1/2009
1.4 Regional study on tourism taxation (4 countries)										
- Two international senior consultants on tourism taxation (2 months)	60,000	CQS		100		No				1/2010
1.5 Reviewing and proposing simplifying procedures for tax administrations										
-One senior international consultant (2 months)	30,000	CQS		100		No				1/2009
COMPONENT II – Budget Planning and Execution										
2.2 Seminar on programme budgeting										
- Two international senior experts	7,000	CQS		100		No				1/2009

Description and type of the procurement contract	Estimated Contract Cost (US\$)	Procurement method ¹	Review (ex-ante or ex-post)	Source of financing and percentage		Pre-qualification ² (Yes/No)	Estimated dates		Status ³ (pending, in process, awarded, cancelled)	Est. Proposals submission date (semester/year)
				IDB/FSO %	Local/ Other %		Publication of specific procurement notice	Completion of contract		
- Technical staff participants transportation and logistics (air-tickets, photocopies and meals)	41,500	Price Comparison/shopping		100		No				1/2009
2.3 Seminar on strategic planning and MTBF										
- Three international senior experts	10,000	CQS		100		No				1/2009
- Technical staff participants transportation and logistics (air-tickets, photocopies and meals)	41,500	Price Comparison/shopping		100		No				1/2009
2.4 Studies on budget planning versus budget executing (3 countries)										
- One senior consultant (3 months)	60,000	CCV ⁵		100		No				1/2010
2.5 Studies on fiscal economic analysis (2 countries)										
- Two senior consultants (3 months each)	45,000	CCV		100		No				1/2010

⁵ CCV – Comparison of CVs

Description and type of the procurement contract	Estimated Contract Cost (US\$)	Procurement method ¹	Review (ex-ante or ex-post)	Source of financing and percentage		Pre-qualification ² (Yes/No)	Estimated dates		Status ³ (pending, in process, awarded, cancelled)	Est. Proposals submission date (semester/year)
				IDB/FSO %	Local/ Other %		Publication of specific procurement notice	Completion of contract		
2.6 Two in-country workshops		CQS				No				
- Revenue and modelling. One international senior expert (3 months)	60,000	CCV		100		No				1/2010
COMPONENT III - Debt and Public Expenditure Management										
3.2 Three in-country debt sustainability analysis workshops										
- One senior consultant (3 months)	50,000	CQS		100		No				1/2009
3.3 One regional conference on debt management										
- Two international senior experts	7,000	CQS		100		No				1/2010
- Technical staff participants transportation and logistics (air-tickets, photocopies and meals)	43,000	Price Comparison/shopping		100		No				1/2010
Programme Management										
Programme Coordinator	60,000	CQS		100		No				
Final Evaluation	5,000	CQS		100		No				